

Board of Education Regular Meeting  
Monday, November 11, 2019 5:30 PM  
Boardroom  
802 Highland Street  
Wakefield, NE 68784

1. Opening Procedures
  1. Call to Order
  2. Open Meetings Act
  3. Roll Call
2. Excuse Board Member Absences
3. Approval of Agenda
4. Awards and Special Recognition
5. Recognition of Visitors/Communication from the Public
  1. WEA - Family & Consumer Science update
6. Reports
  1. Administrators
    1. Elementary Principal Report  
Mr. Wulf
    2. Secondary Principal Report  
Mr. Farup
    3. Superintendent Report  
Mr. Bejot
  2. Board Committee Reports
    1. Board Policy  
Lundahl

2. Building, Sites & Transportation  
Keagle
3. Business & Finance Committee  
Victor
4. Curriculum, Americanism & Technology  
Johnson
5. Public & Personnel Relations  
Brown
6. School Improvement & Strategic Planning  
Conley
7. Wakefield, Emerson - Hubbard & Allen Consolidated Cooperative  
Keagle, Victor, Brown

7. Discussion and Action Items

1. Consent Agenda
  1. Minutes of the previous meeting
  2. Financial Reports
2. Discuss and take appropriate action to purchase apple iPads.  
Bejot
3. Discuss district Wakefield Community School's NSCAS results.  
Farup & Wulf
4. Discuss and take action to approve voting delegate to NASB Convention.  
Bejot
5. Discuss and take action to approve the 2018 - 19 audit.  
Bejot
6. Discuss and take appropriate action on the 1000 - 2000 policy review.  
Lundahl and Bejot
7. Discuss and take appropriate action on renewing the cooperative athletics and activities with Allen Consolidated Schools.  
Bejot

8. Discuss Chapter 4 of "Effective Superintendent - School Board Practices," on "Managing Conflict."  
Bejot

9. Discuss Superintendent Evaluation.  
Victor

8. Upcoming Dates and Times

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

9. Adjournment

Secondary Principal Board Report  
Wakefield Community Schools  
November 2019

Here are some of the priorities that I have put before me the last month:

- I have focused much of my time getting in classrooms and beginning to observation and evaluation process with those staff that are in the “year 1” of the observation cycle as well as familiarizing myself with the “year 2 and 3” requirements for teaching staffin that cycle
- To implement MAP Growth Goal procedures and begin analyzing data and making plans for staff to use MAP data in classroom instruction, as well as plans to work with students in the Lo and LoAve areas.
- MAP data has not been utilized to it fullest capability and I am making plans to train all teachers how to access data and use it to make interventions in the classroom to target struggling students and to see areas of weakness in overall performance.
- Working with Mrs. Harding on an overall summative assessment plan for grades 7-12.

Here are some policies and procedures that have come up that I am focusing on to make sure they are upheld with diligence. Some of the policies I am working with staff and students to see if they can be streamlined and enhanced.

- Teacher observation informal walk through process. Hoping to utilize technology to track data and communicate with staff.
- Teacher committee structure.
- SAT process.
- EL and Special Education accommodations and modifications.

I take our school improvement goals seriously and review them daily, I have them posted on my wall. It is important that I identify daily practices for myself and my staff to ensure we make progress toward attaining these goals.

Goal #1: Wakefield School students will demonstrate improvement in comprehension by analyzing materials and applying it to their content area.

- Dr. Gary Nunnally, whom I worked with previously, worked with the secondary teaching staff on lesson plan design that centers on creating Master Learners. Most teaching training and strategies are focused on what teachers should do. If we want students to engage in learning and become active learners research shows that we should focus on what students are doing in the classroom. Dr. Nunnally’s training gives teachers useful tools that design a schema for learning, helping teachers design lessons that create active learners. Dr. Nunnally continued training and equipping teachers, on October 14th. Dr. Nunnally covered extensively the high yield strategy of reinforcing effort and

providing recognition. It has been my experience that this strategy goes a long way in creating the culture we want in our classrooms and school.

- When teachers reinforce effort, they translate the belief that all students can learn into actions that help make that belief a reality. Reinforcing effort is a process that involves explicitly teaching students about the relationship between effort and achievement and acknowledging students' efforts when they work hard to achieve. When teachers emphasize this connection, they help students develop a sense of control over their academic learning. Recognizing students' efforts along the way to achieving a goal helps them strengthen their resolve to complete the task or internalize the learning. As students see the results of working hard, they change their attitudes and beliefs about themselves and about their ability to learn. They often become more tenacious and resilient; they will persevere when a task is difficult and success doesn't come immediately. Students' increased sense of competence and control contributes to a positive learning environment and their motivation to learn.

Goal #2: Wakefield School students will demonstrate improvement in critical thinking and problem solving across all curricular areas.

- In connection with the training that Dr. Nunnally is providing I am focusing the conversations with teachers during observations to focus on the component in our evaluation tool described as 2b. 2b: Establishing a Culture for Learning.
- In classrooms with a strong culture for learning, everyone, including the teacher, is engaged in the pursuit of **value**. Rather than an atmosphere of "getting by" or "punching the time clock," or that learning is just the acquisition of information, both students and teachers take pride in their work and give their best effort to learn. The teacher conveys that it is not sufficient for students to be able to go through the motions, to follow a procedure without understanding **why**. Students must develop conceptual understanding; it must build from one idea to another, and students should be able to explain to the teacher why something is the way it is.
- A culture for learning is also evident—or not—in the school as a whole.

Goal #3: Wakefield School Students will improve their character, leadership, and pride in school and community.

- I make it a point to present students and staff with a daily message focused on positive attitude, effort, mindset and relationships. I still see myself as a coach and take the opportunity to start the day off right.
- Mrs. Virgil and the Student Council did a great job of planning Unity week. It was an impactful event that highlighted anti-bullying and Unity within our school.
- A group of Senior leaders planned and organized a pep rally that recognized our FB and VB teams. They did a great job.
- Mrs. Harding, Mr. Clay, Mrs. Messersmith and I are meeting with small groups of 8th graders and counseling them on bullying and social media citizenship. In a survey of the class only 11% identified bullying as being an issue with their class, though 76% said

that they or a friend were the target of negative comments on social media. We plan to meet monthly to have small group discussions focusing on positive relationships at school and in social media.

- The Drama department will perform for the entire school on November 27th.

## **Superintendent's Report**

**November 8, 2019**

- 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.** Wakefield high school students volunteering to serve on the downtown community improvement process will be meeting with RDG staff on Tuesday, November 12<sup>th</sup> at 1:30 pm in American Legion Hall. Students will be providing youth input into ideas for downtown improvement.
- 2. Goal #2:** Wakefield Community School will make an efficient use of all resources. (Business & Finance)
  - a.** As of the end of October, the school district funds are as follows: Local General Fund tax receipts in September was \$455,193 and General Fund expenses were \$535,194. General Fund balance as of October 1, 2019 is \$1,462,721; Depreciation Fund \$606,095; Employee Benefit Fund \$36,317; Lunch Fund \$137,322; Bond Fund \$38,963; Special Building Fund \$767,151; Qualified Capital Purchase Undertaking Fund (QCPUF) \$172,804; Interim Fund \$3,723 and Student Fees Fund is \$12,691. Total unencumbered funds all funds is \$3,344,187. Comparing our General Fund percent of budget remaining we are at 85.85% compared to the previous year of 85.95%
- 3. Goal #3:** Wakefield Community School will facilitate communication with staff, parents, patrons, and students (Public and Personnel Relations)
  - a.** Wakefield Community Schools participated in the Norfolk Public Schools in Malawi program donating desks and computer laptops designated as surplus to assist students in Malawi. "Wakefield Public Schools donated 20 laptops that the students of Norfolk Schools in Malawi use, especially for those taking the ACT."
  - b.** Wakefield Elementary and High School met Monday at ESU #1 for in-service learning. Staff completed the NASB Staff Engagement Survey for both certified and classified staff. Information will be used to assist the board in developing a strategic plan once the Community Engagement components are completed. We are looking at a date in January for the engagement meetings. Following the survey, staff went through a crisis drill review including the various codes used to direct staff. Staff were also introduced to a new drill focusing on dealing with hazardous gasses in the

air and a brief discussion on anticipated classroom procedures. The elementary and high school broke up into teams. The elementary completed a social studies review. The high school continued forward with effective teaching and learning strategies. During the afternoon a whole school discussion on special education and English Learner accommodations for students lead by Mrs. Keri Messersmith.

#### **4. Miscellaneous**

- a.** The basketball backstops are installed and ready for play.
- b.** The paint booth for the industrial technical education program has arrived. Rex and Dwight will be assembling the booth. Once assembled, Klein Electric will wire the booth. The ductwork for the air system will be installed. Bullseye will be working on the fire suppression system requirements. Once everything is completed, the State Fire Marshall's Office and the Nebraska Electrical Inspectors Office will inspect the new paint booth.



# **ESU #1 Annual Report 2018-19**



**Educational Service Unit #1  
211 Tenth Street  
Wakefield, NE 68784  
Phone: (402) 287-2061  
Fax: (402) 287-2065  
[www.esu1.org](http://www.esu1.org)**



Bill Helmann

## a note from the administrator

This annual report serves the following purposes:

- ▶ to provide an overview of the services offered by Educational Service Unit #1;
- ▶ to meet legal requirements as set forth by state statute;
- ▶ to provide information about ESU #1 activities to area schools, our board of directors and the public;
- ▶ to provide a benchmark in our continuous improvement journey; and
- ▶ to provide data by which decisions can be made.

The Educational Service Unit #1 service area covers 2,926 square miles and includes 12,421 students and approximately 1,200 teachers. Moreover, the ESU #1 service area includes three Native American reservations: the Santee, Winnebago and Omaha.

The service unit provides educational services to area schools as determined by the needs of individual school districts. By developing a partnership with each of our member districts, ESU #1 provides the educational programming and services necessary for area school districts to reach their goals of improving student learning and enhancing the capacity and skills of their staff. We are responsive to the requests of the 22 public K-12 school districts in ESU #1, and our highly qualified staff partner with them to deliver services efficiently and effectively.

ESU #1 provides assistance to local school districts through core services, which include staff development, technology and media services. In addition, contracted special educational services are provided to schools, as well as grant activities and cooperative purchasing programs. The Migrant Education Program and Early Learning Connection are located at ESU #1 and serve an

area in multiple ESUs to give support to schools, students and their families.

Nebraska Department of Education (NDE) Rule 84 establishes a level of performance for ESU accreditation.

On behalf of the ESU #1 Board of Directors, I am pleased to present this annual report that highlights the efforts of our staff in assisting area public schools to make a difference in the lives of both students and educators. Should you have any questions, please do not hesitate to contact me.





## about ESU #1



Educational Service Unit #1 provides services to the local school districts in Cedar, Dakota, Dixon, Knox, Thurston and Wayne counties in northeast Nebraska. ESU #1 is one of 17 Educational Service Units statewide.

The service units were created by the state Legislature in 1965 and later placed under the jurisdiction of the Nebraska Department of Education.

Historically, the purpose of the ESUs has been to provide services that individual school districts can't economically or efficiently provide for themselves. As the school districts identified new needs, the diversity of services offered by the ESUs evolved.

ESU #1 is headquartered in Wakefield and provides a variety of special education, staff development, technology and media services to the 22 school districts in its six-county area. ESU #1 also operates the Level III program at the Tower School in Wayne.



## board of directors



ESU #1 Board of Directors members are elected to four-year terms, one representative from each of the 11 election districts.

The board meets in regular session on the second Tuesday of each month at the Central Office in Wakefield. Current board members are:



Dave Dowling Adrian Johnson Helen Sorensen



Sally Reinert Rhonda Heise Lana Oswald



Thomas Luxford Traci Haglund Terry Pinkelman



Tucker Hight Robby Thompson

- ▶ Dave Dowling, chairman (District 10)
- ▶ Adrian (AJ) Johnson, vice chairman (District 9)
- ▶ Helen Sorensen, secretary (District 1)
- ▶ Sally Reinert (District 2)
- ▶ Rhonda Heise (District 4)
- ▶ Lana Oswald (District 6)
- ▶ Thomas Luxford (District 3)
- ▶ Traci Haglund (District 5)
- ▶ Terry Pinkelman (District 7)
- ▶ Tucker Hight (District 8)
- ▶ Robby Thompson (District 11)



## advisory council

ESU #1 is accredited by the Nebraska Department of Education and is assisted by an advisory council composed of area superintendents, one each from the six counties we serve, representing both large and small school districts.

The council reviews, recommends and supports the services offered by ESU #1. Advisory council members during the 2018-19 school year were:

- ▶ Todd Strom, president (Dakota Co.)
- ▶ Dan Fehringer (Thurston Co.)
- ▶ Jeff Hoelsing (Cedar Co.)
- ▶ Shane Alexander (Knox Co.)
- ▶ Lindsey Beaudette (Dixon Co.)
- ▶ Mark Lenihan (Wayne Co.)



Todd Strom



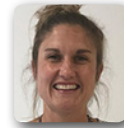
Dan Fehringer



Jeff Hoelsing



Shane Alexander



Lindsey Beaudette

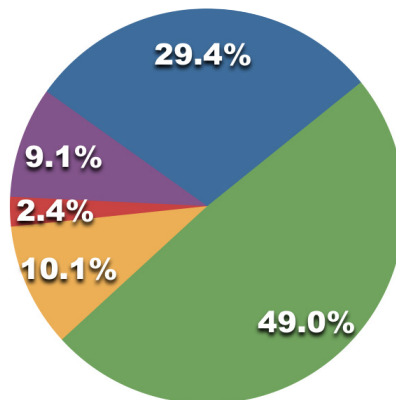


Mark Lenihan



## budget

Each ESU is financed through a combination of property tax funds, state funds and service contracts with individual school districts. Because the ESU #1 service area includes several counties, the modest contribution by taxpayers provides a base from which the unit functions.



### Budgeted revenue

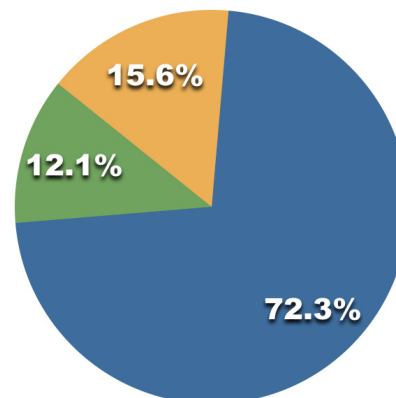
- ▶ General fund/carryover... \$4,700,000
- ▶ Local receipts ..... \$7,842,637
- ▶ Property tax..... \$1,624,969
- ▶ State receipts..... \$387,394
- ▶ Federal funds ..... \$1,458,600

**TOTAL ..... \$16,013,600**

### Budgeted expenditures

- ▶ Local ..... \$11,580,350
- ▶ State/federal/local ..... \$1,933,250
- ▶ Cash reserve..... \$2,500,000

**TOTAL..... \$16,013,600**



## early learning connection professional development system grant



### Northern Early Learning Connection Partnership

The Northern Early Learning Connection (ELC) for the Nebraska Department of Education, Office of Early Childhood, supports ESUs #1, 8 and 17, with a home office at ESU #1.



ELC's work collaboratively with child care programs, school districts, Head Start programs, and state and local agencies/organizations to ensure that a comprehensive array of early childhood professional development activities are planned, implemented and accessible to all teachers who work with children birth to age 8. These partnerships ensure that the professional experiences enhance the skills of early childhood educators in the specific content areas outlined by the NDE Core Competencies.

All partners are welcome to participate and engage in the planning and implementation of key events in the Northern region. All professional development opportunities reflect state priorities and best practices as well as addressing local needs. Partnerships, connections with state systems, linking trainers to content, communications and promotions are critical components of the ELC's work.

In the 2018-19 grant year, 140 events have taken place with over 2,000 participants. Our web presence, including the ELC Facebook page and listserv communications, impact approximately 2,000 educators in the early childhood community.

## education of migratory children grant



### Migrant Education Program

The ESU #1 Migrant Education Program (MEP) works to ensure that migrant children fully benefit from the same free public education provided to other children. To achieve this, MEP supports educational programs for migrant children to help reduce the disruptions to learning and other problems that result from repeated moves.

One of the MEP's purposes is to ensure that the special educational needs of migrant children are identified and addressed. The MEP provides migrant students with the opportunity to meet the same challenging state academic content standards that all children are expected to meet. Our program promotes interstate and intrastate coordination of services for migrant children, providing for educational continuity through the timely transfer of pertinent school records.



Our MEP hosted binational teachers from Jalisco, Mexico. This allowed us to oversee summer programs in three locations serving our MEP students in South Sioux City, Dakota City, Emerson, Wayne, Wakefield and Norfolk. During programming, our binational teachers enrich our students with cultural lessons, which included educational experiences.

Lastly, MEP sponsors family literacy services for migrant children and their families through Family Engagement Meetings throughout all of the ESU #1 area.



## core services

ESU #1 core services includes the Professional Services Team. The team collaborates to provide integrated support for partner districts, and includes Teaching and Learning, Technology, Communications and Media. Core services provide the following:

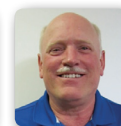
- ▶ instructional training for administrators and teachers to ensure student learning and success;
- ▶ technology training and support for districts, administrators and teachers; and
- ▶ the provision of ancillary resources through the media center.



Rhonda Jindra



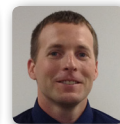
Amy Mundil



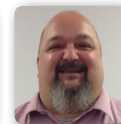
Jim Hopkins



Chris Good



Kellen Conroy



Scott McIntosh

## Teaching and Learning Team



T&L Team

Teaching and Learning Specialists make a concerted effort to assist districts on-site in local school buildings. Support has reached more than 2,767 teachers and administrators through 210 on-site visits during the 2018-19 school year. In addition, ESU #1 sponsored 104 workshops and trainings that impacted 2,699 participants.

- ▶ ACT Writing Overview and Scoring Events were hosted in the fall of 2018 and spring of 2019. The total number of student papers assessed by teachers within the ESU #1 service area totaled 485. At the conclusion of the scoring event, data was processed and analyzed which led teachers in a direction to provide instructional support to students back in the classroom. The software program used to assist with the scoring was developed by ESU #1.
- ▶ NWEA MAP (Northwest Evaluation Association Measures of Academic Progress) — MAP assessments are used by ESU #1-area schools up to three times a year to measure growth in reading, language, math and science. Teachers analyze class and student data to set goals, differentiate instruction and prepare for statewide testing. TestWiz is being used by districts to prepare students for the Nebraska Student-Centered Assessment System (NSCAS).
- ▶ Principal Instructional Leadership Series — The June 2018 Principal Leadership Administrative workshop was facilitated by Phil Warrick of Marzano Research Associates. The series focused on instructional leadership and coaching. In addition, ESU 1 provides Marzano resources to administrators via Canvas. These resources consist of previous webinar trainings and supporting documents from Phil Warrick.
- ▶ OnToCollege (John Baylor) — ESU #1-area districts participated in OnToCollege during 2018-19. OnToCollege is an online resource that prepares juniors and seniors for the ACT. All participating districts have access to instructional videos, quizzes, samples tests, test-taking strategies and individual and aggregate results data.
- ▶ MTSS (Multi-Tiered System of Supports) is a systematic framework of providing high-quality instruction using evidence-based practices tailored to meet the needs of all students across three tiers of support. Data-based decision making and problem solving assist in identifying additional supports, and classroom coaching ensures fidelity of implementation. ESU #1 provides training and coaching support to schools.
- ▶ NCCRS-S (Nebraska's College and Career Ready Standards for Science) were approved by the State Board of Education in September 2017. As a result, ESU #1 provided a variety of professional learning opportunities for area districts both onsite at districts and workshops facilitated at the ESU. Topics presented include: Introduction to the NCCRS-S, Phenomena, 3-Dimensional Instruction, Curriculum Alignment/Mapping, and Assessment.





## Technology infrastructure



In 2018-19, the need for high-bandwidth connections continued to grow, with more schools going 1-to-1 using Chromebooks and IOS devices. The Northeast Nebraska Network Consortium (NNNC) peak bandwidth exceeded 5.25 gigabits this year, planning an upgrade to 7 gigabits of bandwidth to the Internet with burst capabilities. The Technology Department at ESU #1 has been working to support technology by:

- ▶ collecting data and helping districts connect to and interpret that data, as well as providing guidance on educational decisions;
- ▶ offering Zoom licenses for desktop to desktop video conferencing, with Canvas as our learning management system, and encouraging schools to participate in virtual field trips and to share classes via distance learning; and
- ▶ supporting teacher/principal evaluations, designing and using an instrument to assist in the process.

## Technology Integration Specialist



The ESU #1 Technology Integration Specialist provides assistance for students, teachers, support staff and administrators through instruction in the areas of technology integration and digital resources.

During the 2018-19 school year, the technology integration specialist provided workshops on Canvas to K-12 instructors across ESU #1. Other technology projects facilitated by the technology integration specialist included working with the Carl Perkins Blend-ED coaching project, Carl Perkins Project-based Learning project, ADVISER, Clarity BrightBytes implementation, data analysis and assisting several schools with student data organization and analysis for external reviews.

The annual NNNC Summer Technology Institute — a Northeast Nebraska Network Consortium collaboration that includes school districts in ESUs #1, 2, 7, 8 and 17 — was a huge success. More than 150 teachers and administrators attended the two-day event on May 29-30, 2019, at the Lifelong Learning Center in Norfolk.

## Instructional materials



ESU #1 provides a variety of instructional materials to school districts in Cedar, Dakota, Dixon, Knox, Thurston and Wayne counties. As a participant in IMat (a subgroup of Nebraska's Teaching & Learning with Technology affiliate group), ESU #1 secures digital rights to instructional video titles and services to benefit students. Other services include access to online content such as Learn360, World Book Online and Visual Thesaurus.

## Media center



The ESU #1 Media Center provides instructional assistance for schools in northeast Nebraska by supplying professional development resource materials, programs and inventory distribution for assistive technology and SPED department inventory and equipment, as well as individual orders for binding and laminating for administrators, teachers and staff at schools in the ESU #1 service area.



## special education services

ESU #1 Special Education staff are committed to meeting the diverse needs of the families, students and schools in our service area. Our expert service is focused on increasing student achievement through collaborative problem solving and relationship building. It is a privilege to serve the districts and families in the ESU #1 service area.

### Program supervision



The primary function of the Special Education Director is to recruit qualified personnel to fulfill the requirements of contracting districts, in addition to the assignment, supervision and support of staff. A secondary function is to provide consultation to area districts on matters that include budget assistance, student placement, federal and state mandates and other related issues.

### Audiology



The ESU #1 Audiology Department, consisting of one full-time certified/licensed audiologist and assisted by the speech/language pathologists, serves children with audiological screening, testing and follow-ups in their homes, schools and in a soundproof testing suite at the Wakefield office.

More than 14,985 screenings and follow-up tests were completed during the 2018-19 school year. In addition, the ESU #1 audiologist serves students involved in the Northeast Regional Program for the Deaf and Hard of Hearing.

### Speech/language



The ESU #1 Speech and Language Department consists of 24 speech and language pathologists (SLPs). The department focuses on a team approach, working together to provide assessment and intervention services to students from birth to 21 years of age. The SLPs serve students in areas that adversely affect student's education, such as articulation, language, phonology, apraxia, voice, fluency, literacy readiness, hearing, social skills, autism and other disorders.

Assisted by the audiologist, they also participate in providing hearing screenings to all students in ESU #1 districts. They work as a team with local school districts in providing direct and consultative services, as well as advocate for families and children with speech, language and hearing disorders.

During the 2018-19 school year, the ESU #1 SLPs served 1,013 children.

### Deaf education



The ESU #1 Deaf Education Program provides direct and consultative services to students from birth to 21 years of age who have a verified hearing loss. The program offers in-services to staff; provides input at Individual Education Program (IEP), Multidisciplinary Team (MDT) and Student Assistance Team (SAT) meetings; assists schools with equipment needs students; and advocates for families and children who have a hearing loss.

During the 2018-19 school year, the ESU #1 Deaf Education Program consulted on and served 46 children.





## School psychology



Psychology

The ESU #1 School Psychology Program provides services in consultation, assessment and intervention to assist educators, parents and other professionals in understanding the learning, social-emotional and behavioral needs of students, and in identifying effective strategies to help children be successful learners.

During the 2018-19 school year, ESU #1 school psychologists conducted nearly 500 academic and behavioral evaluations, provided individual and group counseling sessions to over 100 children and adolescents, completed over 100 behavioral intervention plans and/or functional behavioral assessments and collected data on over 3,500 students in the area of reading fluency, reading comprehension and math to help guide instructional decisions and changes.

ESU #1 psychologists continue to implement and encourage the Multi-Tiered Systems of Support (MTSS) and the development of mental health supports. Current data supports this movement with a reduction in evaluations and an increase in pre-referral interventions.

## Physical and occupational therapy



PT/OT

Three physical therapists and five occupational therapists served 348 school-aged students and completed 85 evaluations during the 2018-19 school year. Through consultations with students and their families, as well as school personnel, therapists work to enhance learning and participation, achieve physical milestones and to foster independence. PTs and OTs completed 110 early childhood evaluations using the Primary Service Provider model and provided services for 172 families.

## Transition



Transition

The ESU#1 Transition Program is designed to help students with disabilities bridge the gap between school experiences and adult life, and helps students function as productively and independently as possible within an integrated adult environment.

Transition-age students are those who are 16 or older. More than 155 students were provided transition services during the 2018-19 school year. Interest and aptitude testing, job shadows, internships and information about college programs and Job Corps are some of the experiences students may receive during the transition process. The goal is to assist students in finding a realistic career that fits with their interests, preferences and strengths.

## Visual/orientation & mobility services



Vision

The ESU #1 Vision Program provides individualized learning environments, working to meet the unique and individual needs of students with verified visual impairments.

Services provided include direct teaching in the areas of braille instruction, low vision devices, orientation & mobility, technology access, and services in areas of the expanded core curriculum for the blind and visually impaired. Consultation, material preparation/adaptation, braille and large print textbook sourcing, functional vision assessments and orientation & mobility evaluations were also provided.

During the 2018-19 school year, two teachers of the visually impaired provided direct or consultative vision services and evaluated 31 students in 14 different school districts in ESU #1. Orientation & mobility services were provided to three students in two districts within the ESU #1 area, as well as four students from ESU #8.



## special education services

### Tower School Level III Program



Tower

Tower School in Wayne, Nebraska, was built during the fiscal year of 1992-93 and provides contracted services to school districts in an alternative setting and on an outreach basis. The Tower School program consists of two specialized classrooms with students placed in classrooms based on individual needs.

The services Tower School provides focus on applied behavior analysis, social skills, functional skills, daily living skills, job skills, transition skills and ultimately prepares students to be contributing members of society and experience success in a variety of settings.

During the 2018-19 school year, three certified teachers, along with other itinerant service providers and paraeducators, served a total of 41 students from 15 area school districts.



### Early Childhood (ECSE) and Early Development Network (EDN)



ECSE



EDN

The Early Childhood Special Education Program (ECSE) provides services to children with disabilities from birth through age 5 using a Primary Service Provider (PSP) approach. Families receive support from one of five geographically based teams that minimally consists of an early childhood provider, occupational therapist, physical therapist, services coordinator and a speech language pathologist. In addition, the teams have access to a vision consultant, deaf educator, audiologist and school psychologist as needed. One team member is selected as a primary provider to work closely with each family while receiving support from an entire team of experts.

Together, the child's parents and the PSP develop child and family outcomes and goals. The PSP uses evidence-based intervention practices to work toward achieving those outcomes and goals. This approach focuses on relationships with families, building the capacity of the child's parents, caregivers, and/or preschool teachers and increasing opportunities for growth within the context of everyday routines and activities.

The Early Development Network (EDN) provides services and supports specifically for children birth to age 3 and their families. The goal of the EDN is to provide coordinated services for families as conveniently as possible. EDN Services Coordinators are instrumental in working with agencies in the community that provide services to make sure the child and family get the help they need.

During 2018-19, ECSE/EDN served 235 children by providing evaluations, consultations and/or direct services. Of the children served, 152 were birth-2 years old and 83 were 3-5 years old.

ECSE and EDN also assisted with early childhood screenings, kindergarten roundups, teacher trainings, and pre-service presentations at local colleges, community nights, school registration nights and pre-natal/post-natal health fairs.



## Improving Learning for Children with Disabilities (ILCD) Facilitator



ILCD

According to 92 NAC 51 004.13, all districts must participate in an ongoing review of their special education programs using the Improving Learning for Children with Disabilities (ILCD) process. This process involves analyzing data, identifying a focus area for improvement, developing a Targeted Improvement Plan (TIP) and implementing the TIP. This matches the general education school accreditation process to emphasize the importance of ILCD being a part of — not separate from — overall school improvement.

The ILCD Facilitator works with all districts in the ESU #1 service area to support district teams in every stage of the TIP process to ultimately have a positive impact on outcomes for students with disabilities.

## Assistive Technology Team



Assistive Tech

Assistive technology can include “high tech” tools such as switches, switch-adapted toys, computer software, adaptive equipment and dedicated voice output communication aids or “low tech” tools like adapted books. The ESU #1 Assistive Technology Team aids districts in the determination of a student’s need for services, including evaluations, consultations and short-term equipment loans.

During the 2018-19 school year, the ESU #1 Assistive Technology Team provided 10 technology consultations in six school districts

## Autism Spectrum Disorder (ASD) Team



ASD

Autism is a behaviorally defined disorder that is generally recognized by disturbances in communication, social interaction and perceptual organization or patterns of behavior. Diagnosed individuals may exhibit a variety of symptoms, ranging from mild to severe, and may display a wide range of skills and deficits.

ESU #1’s ASD Team served over seven schools and 12 students during the 2018-19 school year. More specifically, the two ADOS-2 (Autism Diagnostic Observation Schedule, Second Edition) teams traveled to three school districts to assess six students. Additionally, the South Sioux City ADOS-2 team administered six ADOS-2 evaluations this school year.

## Usher Syndrome Team



Usher

Usher syndrome is an inherited condition that affects both hearing and vision. Currently, there is no cure, which makes early identification paramount in providing appropriate educational programs. The main purpose of the team is to screen those children and youths who are hearing impaired and who fit the profile for Usher’s for visual acuity difficulties.

## Brain Injury Regional School Support Team (BIRSST)



BIRSST

Nebraska is divided into five regional Brain Injury School Support Teams (BIRSST). The Northeast Region BIRSST team includes members representing ESU’s #1, 7 and 8. BIRSST teams provide support to schools that teach students who have sustained mild (e.g., concussion) or severe traumatic brain injuries. The teams also assist Nebraska educators, parents and Concussion Management Teams (CMT) by providing consultation, trainings and resource materials.

During the 2018-19 school year, the Northeast Region BIRSST team provided education to all ESU #1 schools by promoting the Nebraska Concussion Coalition and NSAA endorsed REAP manual. In addition, copies of “Brain Injury in Children and Youth: A Manual for Educators” was distributed to speech therapists and school psychologists serving schools in the Northeast Region. A BIRSST web-page on the esu1.org website assists area schools in navigating Return to Learn and Return to Play protocols, concussion management and concussion law. A comprehensive list of brain injury related resources are also included.

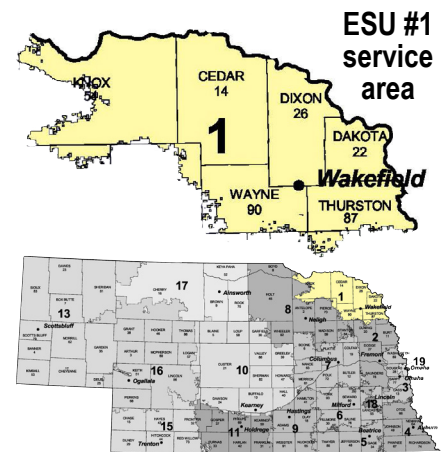


## special education services

### Implementing an early intervention approach

ESU #1 provides early intervention services according to what research indicates as best practice for children birth through age 5. Specifically, ESU #1:

- ▶ conducts a Routines Based Interview (RBI) with all families to gain an understanding of child/family priorities;
- ▶ implements Individual Family Service Plans (IFSPs) and Individualized Education Programs (IEPs) focused on child and family outcomes;
- ▶ utilizes a Primary Service Provider (PSP) to teaming which provides access to all disciplines on a weekly basis;
- ▶ utilizes coaching as the primary style of interaction for service delivery to build capacity of the adults interacting with the child most frequently;
- ▶ provides services in natural environments based on child interests, activity settings/routines, and parent/teacher/caregiver responsiveness; and
- ▶ relies on evidence-based practices for intervention.



ESU #1's approach to early intervention aligns with the Nebraska Department of Education's plan to address the federal initiative, Results Driven Accountability (RDA). RDA is intended to close the achievement gap between students with disabilities and their non-disabled peers.



## agency improvement process

### Our mission: Providing innovation, leadership and service

ESU #1 became nationally re-accredited through AdvancED in March 2017.

On the second Monday of each month, the ESU #1 Agency Improvement Team meets in conjunction with the Professional Services Team (PST) monthly meeting. The team consists of administration, teaching and learning specialists and technology personnel. This team provides guidance, leadership and facilitation to keep continuous improvement activities moving forward.



During the monthly meetings, the team reviews ESU, district and other stakeholder data, organizes all-staff days and annual data-retreat activities, and completes AdvancED requirements through eProve, AdvancED's online evidence and support tool.

All ESU #1 employees support the continuous improvement process through department goal-setting, participation in all-staff days and data-retreat activities, as well as the completion of AdvancED stakeholder surveys.

Our vision — *ESU #1 will model excellence by helping schools increase educators' effectiveness and student learning as a result of expert services* — and our mission — *Providing innovation, leadership and service* — guide our agency improvement efforts and keep our focus on the needs of our partner districts.



## NASB Monthly Update for Board Meetings - Agenda Item: NOVEMBER 2019

### "NASB Update"

As a board, some items to be focused on during November include:

- Monitor progress of district goals, link goals to discussion and action items
- Review your Strategic Plan Progress Report
- Distribute the superintendent evaluation
- District Audit Report
- **Appoint your NASB Delegate Assembly Representative**
  - *In order for your board to qualify for the President's Board Award, or the Board of Excellence Award, you must have a voting delegate attend Delegate Assembly!*
  - *If you are unsure if your board has successfully registered a delegate, feel free to check with Matt at [mbelka@NASBOnline.org](mailto:mbelka@NASBOnline.org)*

### **Networking & Events**

November means that we have reached the annual State Education Conference! Reminder that this year we have moved to the CHI Health Center spaced in downtown Omaha, as we had outgrown the meeting and exhibit space in La Vista. To view this year's agenda, a map of the meeting rooms, etc visit ...

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

NASB is also sponsoring an event in December we'd like to get on your radars and attend if interested. The 10<sup>th</sup> Annual Nebraska Child Health & Education Summit, Healthy Minds = Promising Futures will be December 3 in Lincoln. Learn more and register at our events page: <http://members.nasbonline.org/index.php/events>

### **Mark Your Calendar: 2020 Events**

President's Retreat

January 26 - 27 | Nebraska City    February 16-17 | Sidney    February 16-17 | Kearney

Budget & Finance Workshop

January 29 | Norfolk    February 5 | Kearney

Legislative Issues Conference

February 9-10 | Lincoln

### **Advocacy/2020 Legislative Session:**

The 2020 legislative session will be here before we know it. Stay engaged during the off-season, have a voice at Delegate Assembly, and mark your calendar to attend the Legislative Issues Conference in February!



Follow NASB on twitter at [www.twitter.com/NASBOnline](https://www.twitter.com/NASBOnline) using the hashtag #liveNASB  
and on facebook at [www.facebook.com/NASBOnline](https://www.facebook.com/NASBOnline)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the **Board Notes newsletter** for "This Month In ...". To access the latest newsletter, click here:

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

Thanks for all you do for your board, your community and the entire state by serving public education in Nebraska.

We look forward to seeing you in Omaha, November 20-22!

### Wakefield School Project Tiers 2019 - 2020

Tier 1	Tier 2	Tier 3
<b><u>Capital Projects</u></b>	<b><u>Capital Projects</u></b>	<b><u>Capital Projects</u></b>
Transportation facility plan	Additional parking along the elementary (Shared expense with city?)	Classroom needs for program growth
Purchase an activities van Approx. \$30,000	Explore HS football field and track updating	Replace ITE Computers in 3 years. Approx. Cost \$18,000
<b><u>Safety &amp; Security</u></b>	<b><u>Safety &amp; Security</u></b>	Blacktop HS parking lot
Panic Button on Elementary Doors-Main hall (~\$5,000)	Replace the Simplex Bell system	Replace Apple TV's Approximately \$4,000
Pre-K Playground: expand & install rubber tile for flooring & Concrete. Purchase play-ground equipment & fencing.	Replace/Upgrade Fire Alarm System	Replace the HVAC unit over the library (\$40,000 –\$ 60,000)
Add speakers & Flashers in Gyms, Shop & Band (Safety) (~\$5,000)	<b><u>Building Maintenance</u></b>	Wrestling practice room?
<b><u>Building Maintenance</u></b>	Replace ceiling tile & lattice in multi-purpose room (Approx. \$5,000)	Replace Wireless Routers
Weight Room Upgrades	Replace mower (9 years)	
Snow blower attachment to Skid Steer (~\$5,000)	Replace HS floor tile –Look at doing in pieces (~\$10,000)	
2020-2021 Replace Activity Center Roof \$125,000	Replace Welders in ITE Approx. \$30,000	
<b><u>Technology Upgrades</u></b>	Replace Smartboards as needed (\$3,500 ea)	
Sound System Improvement in Main Gym	Replace curtains on stage 40' x 10' \$2,550) per curtain	
Annual Technology Expenditures \$70,000	Update light panel on the stage	

**Wakefield Community School  
Board of Education Regular Meeting  
Wednesday, October 9, 2019 5:30 PM**

The Board of Education Regular Meeting convened in open and public session on Wednesday, October 9, 2019 at 5:30 PM in the Board of Education Room at 802 Highland Street, Wakefield, NE 68784.

President Victor 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 5:30 PM:**

**Present:** Bree Brown, Arianne Conley, Shannon Johnson, Jeffrey Keagle, Sherri Lundahl, Mark Victor.  
**Present:** 6, **Absent:** 0.

Also in attendance: Superintendent Bejot, Secondary Principal Farup, Elementary Principal Wulf, Recording Secretary Gothier, Matt Brenn, Austin Galles, Donna Johnson and Joe Wendte.

**APPROVAL OF AGENDA**

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

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

**AWARDS AND SPECIAL RECOGNITION**

- Board members are awarded points for their participation in NASB Services and Programs, as well as attendance at NASB workshops and events. At the August Area Membership Meeting the following board members were recognized for achieving new levels of success:
  - Level I - Jeff Keagle & Sherri Lundahl
  - Level II - Arianne Conley & Shannon Johnson
  - Level III - Bree Brown

**REPORTS**

**ELEMENTARY PRINCIPAL REPORT**

- All elementary students have completed the fall MAP window. During our summer school improvement meeting, it was determined that we would take MAP two times for sure (fall and spring) but teachers will be given the option to test in the winter.
- We completed our AimsWeb Universal Screening process to address one of the Nebraska Reads requirements.
- During our September In-service Day, staff participated in on-site Exact Path training. Teachers were taught how to use the program, set up classes and how to use the data that comes from the program. Our implementation team set the expectation that all kids would participate in Exact Path daily for 30 minutes until the end of the 1st quarter.
- GPD/VIP Day was held on September 27. We had approximately 200 guests.

**SECONDARY PRINCIPAL REPORT**

- Dr. Gary Nunnally worked with the secondary teaching staff on lesson plan design that centers on creating Master Learners. Most teaching training and strategies are focused on what teachers should do. If we want students to engage in learning and become active learners, research shows that we should focus on what students are doing in the classroom. Dr. Nunnally's training gives teachers useful tools that design a schema for learning, helping teachers design lessons that create active learners.
- Mr. Wulf presented training to the secondary staff on making accommodations and modifications for students with learning disabilities and deficiencies. An important component of the educational



process is how we differentiate instruction and assessment for our students with verified learning disabilities as well as language difficulties.

- Mrs. Virgil has began to develop leaders within the Student Council. The student council was instrumental in leading our input into the colors, name and mascot of the athletic co-op. The Council put a lot of time and effort into our proposal as a school. A committee of Abby Heimann, Jeremiah Chase and Aishah Valenzuela represented us at the meeting of the three schools. They did an excellent job under the guidance of Mr. Hassler. They were thoughtful, bold and gracious.

#### **SUPERINTENDENT REPORT**

- Wakefield high school students have the opportunity to be involved in the downtown redevelopment survey. RDG is asking for a variety of stakeholder groups and would like high school to identify 10-12 people to represent high school age students. This is a unique opportunity for our students to be directly involved in Wakefield community improvement.
- The October 1st School Census is completed and attached to this report. Data shows that growth this year occurred at the high school level experienced a 10-student increase. The elementary is at the same count as last year at 333 students. The high school enrollment is 218 students. Total enrollment including PreK – 12 is 551 students.
- Mike Hassler submitted a grant to the Gardner Foundation to remodel the weight room with new equipment and flooring. In addition, an expanded speed and agility room will replace a portion of the storage room in the activities center gym. The new area will be for speed and agility equipment. Wakefield Community Schools is collaborating with the Gardner Foundation and is paying 50% of the cost of the remodeling. The total cost of the project is \$149,000.
- Wakefield Community Schools is conducting a series of community engagement activities seeking to involve all stakeholders in looking at strategic goals development. Teachers and support staff will be involved in the process through a survey at the November 4th in-service meeting. Everyone is welcome to the community meeting. Additional information will be made available, as dates are set.

#### **BOARD COMMITTEE REPORTS**

##### **CURRICULUM, AMERICANISM & TECHNOLOGY**

- Committee met earlier today to discuss High Ability Learners, methods used to identify HAL students and discuss where the district would like to go with curriculum.

##### **PUBLIC & PERSONNEL RELATIONS**

- The committee met with WEA, Wednesday, September 25. It was decided to hold off on the WEA survey in lieu of the upcoming community engagement plan.
- A meeting needs to be set to discuss negotiations and set a first meeting with WEA which must be done by November 1st.
- The Superintendent evaluation needs to be submitted by board members to Mark Victor by November 1st.

##### **STRATEGIC PLANNING**

- The committee is working with Marcia Herring to set up a community meeting in November. A list of strategic patrons for invitations needs to be developed.

##### **WAKEFIELD, EMERSON - HUBBARD & ALLEN CONSOLIDATED COOPERATIVE**

- The committee met in Emerson on September 18.
- Discussion took place about how the new mascot, name and color scheme would be developed and voted upon by the student bodies.
- Junior High sports seem to be going well with all three schools combined.
- Administration has been discussing facilities and trying to develop a plan as to where games would be held.
- Administration is hoping to fill the full-time AD position by December.
- Superintendents will meet to work on NSAA paperwork, handbooks, AD job description and facility plan.

- A generic resolution would make it easier to add future sports and activities.
- If we would offer softball, paperwork needs to be filed by July 1 with NSAA.
- Discussion about what academics the schools could work together on also: speech, one act, musicals, plays, band and choir...
- Emerson would be interested in a speech cooperative.
- Unified Bowling, Cheerleading and Dance were discussed as possible activities.
- The general resolution will be voted on the at the October meeting. The resolution will include mascot, color and name. If any school votes no, we will have to relook at things.
- The next meeting is Wednesday, October 16 at 5:30 in Wakefield.

## **DISCUSSION AND ACTION ITEMS**

### **CONSENT AGENDA**

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

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$314,843.71; Employee Benefit: \$96.50; Lunch: \$30,668.04; Bond: \$4.49; Student Fees: \$1,202.69; Payroll: \$225,957.86; Activities: \$14,632.01.

### **DISCUSS ELEMENTARY AND HIGH SCHOOL MAPS ASSESSMENT SCORES.**

Mr Wulf and Mr Farup presented updated MAPS scores for each building. A new format for the report reflecting the number of students taking the exam, number of students at/above grade level and the percentage of students at these levels was utilized. Areas of improvement needed at each grade level were also shown.

### **DISCUSS AND TAKE APPROPRIATE ACTION ON THE 2019 BOARD CALENDAR**

Mr. Bejot revised the NASB Calendar to reflect our local district's goals and activities. The board discussed that this will be a working document that will change each year.

### **DISCUSS AND TAKE APPROPRIATE ACTION ON SURPLUS PROPERTY.**

Mrs. Ziska has additional technology materials that she is asking to declare as surplus. A number of our oldest iPads are listed and no longer are updateable. Server components and surveillance components are on the list as well. The SMART tables cannot be upgraded and are also surplus.

- |  |   |
|--|---|
| • 6 Smart Tables                         | • Raspberry Pi                            |
| • 2 Transceiver Hubs                     | • 1 Small Speaker Set                     |
| • 4 VGA splitters                        | • Larger Speakers                         |
| • 2 Servers                              | • 6 Flat Screen Monitors                  |
| • 6 surveillance cameras                 | • 2 Cisco Access Points                   |
| • 3 HP Laptops                           | • 2 HP Desktop Computers                  |
| • 1 MacBook                              | • 1 HP Desktop All-in-One computer screen |
| • Slide Projector & Carousel             | • 7 Photo Cameras                         |
| • VHS/DVD Player                         | • 4 iPod Touch                            |
| • Older Document Camera                  | • 2 iPod Nano                             |
| • 68 iPads - broken or too old to update |   |

Motion to declare the listed technology items as surplus passed with a motion by Keagle and a second by Johnson.

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

### **DISCUSS AND TAKE APPROPRIATE ACTION ON FULLY COOPING BOYS BASKETBALL.**

Sherri Lundahl sent a letter to Mark Victor, Shannon Johnson and Mr. Bejot requesting that we reconsider changing/amending the proposed cooperative agreement timeline to include boys basketball for the upcoming 2020-2021 season. It has been discussed the need to complete a Title IX review of

our sports program. Keeping the boys separate in and of itself does not violate Title 9. Allen and Emerson's superintendents said they are more than in agreement to coop boys basketball next year. They may choose to form a two school cooperative for next year without Wakefield due to low boys numbers at Emerson-Hubbard and Allen if boys basketball is not included in the three school coop.

Motion to table cooping boys basketball for the upcoming 2020-2021 season with Allen Consolidated and Emerson- Hubbard schools until discussion with Coop Committee passed with a motion by Keagle and a second by Brown.

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

**CONSIDER, DISCUSS, & TAKE NECESSARY ACTION TO ENTER INTO A FULL SPORTS COOPERATIVE (INCLUDING BOYS BASKETBALL BY 2021-2022) AS QUAD COUNTY TRAILBLAZERS, COLORS ARE BLACK, CHARCOAL AND GOLD AND A BUFFALO/BISON MASCOT, BEGINNING IN THE 2020-2021 SCHOOL YEAR. THIS AGREEMENT INCLUDES WAKEFIELD, EMERSON-HUBBARD AND ALLEN CONSOLIDATED SCHOOLS.**

Three school student councils came together at ESU #1 with each school bringing up to three names, mascots and colors on September 30. Student teams presented their recommendations. The teams top choices for name were Quad County, Middle Creek, and South Dixon. The committee sought input from the NSAA Executive Director asking if Quad County is okay and not competing against the Quad County Northeast wrestling cooperative. Quad County was approved as a name since it is a full cooperative name.

The students agreed to the Trailblazers and Yellow Jackets as their two mascot choices. The committee agreed on either Quad County or Middle Creek as their name choice. The two color choices selected were Navy Blue, Gold, and Maroon and Black, Charcoal and Gold.

All three schools student bodies grades 6 - 12 voted for their first and second choices. The schools selected the name Quad County, Trailblazers with the colors of Black, Charcoal & Gold.

Motion to enter into an activities cooperative beginning in the 2020-2021 school year. This agreement includes Wakefield Community Schools, Emerson-Hubbard Public Schools and Allen Consolidated Schools. The cooperative name will be Quad County, Trailblazers, color scheme will be black, gold and charcoal failed with a motion by Keagle and a second by Brown.

Yea: Brown, Keagle, Victor

Nay: Conley, Johnson, Lundahl

Yea: 3, Nay: 3

**DISCUSS CHAPTER 3 "EFFECTIVE SUPERINTENDENT SCHOOL BOARD PRACTICES," OF "STAYING FOCUSED."**

#### **UPCOMING DATES AND TIMES**

- October 14 - Special Board Meeting at 4:30pm
- October 15 - Public & Personnel Committee at 5:30pm
- October 16 - Joint Special Committee on Cooperative Athletics at 5:30pm in Wakefield
- October 30 - Buildings, Sites & Transportation at 5:30pm
- November 11 - Board Policy at 4:00pm
- November 11 - Regular Board Meeting at 5:30pm

#### **ADJOURNMENT**

Motion to adjourn the meeting at 9:50pm passed with a motion by Keagle and a second by Brown.

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0



Bree Brown, Secretary



Becky Gothier, Recording Secretary

**Wakefield Community School  
Board of Education Special Meeting  
Tuesday, October 22, 2019 7:00 PM**

The Board of Education Special Meeting convened in open and public session on Tuesday, October 22, 2019 at 7:00 PM in the Main Gymnasium at 802 Highland Street, Wakefield, NE 68784.

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

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

**Present:** Bree Brown, Arianne Conley, Shannon Johnson, Jeffrey Keagle, Sherri Lundahl, Mark Victor.  
**Present:** 6, **Absent:** 0

**Approval of Agenda**

Motion to approve the agenda passed with a motion by Brown and a second by Johnson.

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

**Discussion and Action Items**

**Discuss and take appropriate action on an activities cooperative under a new name, color and mascot for all three schools for the upcoming 2020-2021 school year. This agreement includes Wakefield, Emerson-Hubbard and Allen Consolidated Schools. This includes a full sports cooperative.**

Time was given to the community to voice their thoughts on the three school activities cooperative agreement. Mike Hassler, Iris Borg, Steve Greve and Dan Loofe addressed the board. No action was taken by the board.

**Adjournment**

Motion to adjourn the meeting at 7:29pm passed with a motion by Keagle and a second by Lundahl, Passed.

Yea: Brown, Conley, Johnson, Keagle, Lundahl, Victor

Yea: 6, Nay: 0

# Wakefield Community School

## Cash Summary Report

Accounting Cycle: FY19-20; Beginning Period: Period 02 (10/01/2019 - 10/31/2019) ; Ending Period: Period 02 (10/01/2019 - 10/31/2019) ; Show Prior Year Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: No; Created On: 11/8/2019 2:50:06 PM

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$1,577,086.39	\$445,193.34	(\$535,194.03)	\$0.00	\$1,487,085.70	(\$24,363.96)	\$0.00	\$1,462,721.74
02	Depreciation Fund	\$629,638.10	\$882.36	\$0.00	\$0.00	\$630,520.46	(\$24,425.00)	\$0.00	\$606,095.46
03	Employee Benefit Fund	\$36,403.32	\$10.81	(\$96.50)	\$0.00	\$36,317.63	\$0.00	\$0.00	\$36,317.63
05	Activity Fund	\$116,801.10	\$11,869.55	(\$22,274.03)	\$0.00	\$106,396.62	\$0.00	\$0.00	\$106,396.62
06	School Nutrition Fund	\$127,342.17	\$37,184.87	(\$27,204.92)	\$0.00	\$137,322.12	\$0.00	\$0.00	\$137,322.12
07	Bond Fund	\$38,956.20	\$7.09	\$0.00	\$0.00	\$38,963.29	\$0.00	\$0.00	\$38,963.29
08	Special Building Fund	\$761,713.94	\$5,437.51	\$0.00	\$0.00	\$767,151.45	\$0.00	\$0.00	\$767,151.45
09	QCPUF Fund	\$166,088.93	\$6,715.30	\$0.00	\$0.00	\$172,804.23	\$0.00	\$0.00	\$172,804.23
11	Interim Fund	\$3,383.73	\$1,504.51	(\$1,165.00)	\$0.00	\$3,723.24	\$0.00	\$0.00	\$3,723.24
12	Student Fees Fund	\$13,094.12	\$800.00	(\$1,202.69)	\$0.00	\$12,691.43	\$0.00	\$0.00	\$12,691.43
<b>Sub Total</b>		<b>\$3,470,508.00</b>	<b>\$509,605.34</b>	<b>(\$587,137.17)</b>	<b>\$0.00</b>	<b>\$3,392,976.17</b>	<b>(\$48,788.96)</b>	<b>\$0.00</b>	<b>\$3,344,187.21</b>

# Wakefield Community School

## Budget Report - October 31, 2019

FUNCTION	October Expenses	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Budget Available	% of Budget Remaining
01100 - Regular Instruction	\$223,184.03	\$3,003,935.05	\$445,921.77	\$12,068.25	\$2,545,945.03	85.16
01125 - Regular Instructional Programs School Age (Flex-Spending)	\$3,289.53	\$33,661.34	\$6,051.72	\$0.00	\$27,609.62	82.02
01150 - Limited English Proficiency Programs	\$18,813.07	\$222,422.80	\$36,344.81	\$0.00	\$186,077.99	83.66
01160 - Poverty Programs	\$24,997.12	\$295,184.99	\$49,388.47	\$0.00	\$245,796.52	83.27
01190 - Early Childhood Educational Programs	\$4,635.68	\$64,911.84	\$8,989.86	\$937.27	\$54,984.71	86.15
01200 - Special Education Instructional Programs - School Age	\$58,733.63	\$656,376.48	\$110,010.65	\$666.50	\$545,699.33	83.24
01291 - Special Education Instructional Programs - Ages 3-5	\$24,809.77	\$245,439.16	\$42,195.09	\$0.00	\$203,244.07	82.81
02120 - Guidance Services	\$10,781.36	\$132,931.88	\$21,088.30	\$1,816.00	\$110,027.58	84.14
02130 - Health Services	\$4,821.43	\$47,630.68	\$8,723.81	\$1,275.00	\$37,631.87	81.68
02141 - Psychological Services - SPED - School Age	\$0.00	\$79,600.00	\$0.00	\$0.00	\$79,600.00	100.00
02151 - Speech Pathology and Audiology Services - SPED - School Age	\$0.00	\$99,702.00	\$0.00	\$0.00	\$99,702.00	100.00
02161 - Occupational Therapy-Related Services - SPED - School Age	\$0.00	\$6,655.00	\$0.00	\$0.00	\$6,655.00	100.00
02171 - Physical Therapy-Related Services - SPED - School Age	\$0.00	\$976.00	\$0.00	\$0.00	\$976.00	100.00
02180 - Visually Impaired or Vision Services	\$0.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	100.00
02181 - Visually Impaired or Vision Services - SPED - School Age	\$8,888.92	\$40,000.00	\$8,888.92	\$0.00	\$31,111.08	88.00
02190 - Support Services - Student - Other	\$4,227.33	\$20,452.54	\$4,889.57	\$0.00	\$15,562.97	76.09
02213 - Instructional Staff Training	\$70.79	\$9,000.00	\$110.79	\$1,895.00	\$6,994.21	98.77
02220 - Library or Media Services	\$6,353.83	\$91,026.93	\$13,643.12	\$1,821.15	\$75,562.66	85.01
02310 - Board of Education	\$7,601.63	\$58,275.00	\$7,601.63	\$0.00	\$50,673.37	86.96
02320 - Executive Administration	\$13,071.44	\$170,463.06	\$26,382.88	\$0.00	\$144,080.18	84.52
02330 - District Legal Services	\$1,564.59	\$20,000.00	\$2,878.59	\$0.00	\$17,121.41	85.61
02410 - Office of the Principal	\$29,210.23	\$335,311.04	\$57,563.74	\$598.00	\$277,149.30	82.83
02510 - Fiscal Services	\$7,260.51	\$125,303.28	\$14,098.93	\$0.00	\$111,204.35	88.75
02580 - Administrative Technology Service	\$8,802.76	\$180,969.64	\$16,382.44	\$3,089.81	\$161,497.39	90.95
02610 - Operation of Buildings	\$46,478.63	\$484,562.90	\$66,833.69	\$0.00	\$417,729.21	86.21
02630 - Care and Upkeep of Grounds	\$761.93	\$28,274.16	\$1,945.09	\$0.00	\$26,329.07	93.12
02670 - Safety	\$0.00	\$1,650.00	\$0.00	\$0.00	\$1,650.00	100.00
02710 - Vehicle Operation and Purchasing - Regular Education	\$11,915.30	\$205,017.80	\$20,139.97	\$196.98	\$184,680.85	90.18
02712 - Vehicle Operation and Purchasing - School Age SPED	\$1,927.92	\$17,053.00	\$1,927.92	\$0.00	\$15,125.08	88.69
02730 - Vehicle Servicing and Maintenance - Regular Education	\$2,869.88	\$47,257.64	\$4,994.70	\$0.00	\$42,262.94	89.43
02732 - Vehicle Servicing and Maintenance - School Age SPED	\$0.00	\$1,100.00	\$0.00	\$0.00	\$1,100.00	100.00
03535 - High Ability Learners	\$683.38	\$8,232.65	\$1,366.76	\$0.00	\$6,865.89	83.40
06200 - Title I, Part A ESSA	\$9,047.94	\$113,139.93	\$17,084.31	\$0.00	\$96,055.62	84.90
06310 - Title II, Part A ESSA Supporting Effective Instruction	\$391.40	\$13,376.39	\$391.40	\$0.00	\$12,984.99	97.07
06404 - IDEA Part B (611) Base Allocation - Birth Through Age Four	\$0.00	\$31,000.00	\$0.00	\$0.00	\$31,000.00	100.00
06406 - IDEA Preschool (619) Base Allocation	\$0.00	\$624.00	\$0.00	\$0.00	\$624.00	100.00

FUNCTION	October Expenses	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Budget Available	% of Budget Remaining
06410 - IDEA Enrollment or Poverty (611)	\$0.00	\$77,864.00	\$0.00	\$0.00	\$77,864.00	100.00
06700 - Federal Vocational and Applied Technology Education (Carl Perkins)	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	100.00
06992 - REAP	\$0.00	\$46,542.00	\$0.00	\$0.00	\$46,542.00	100.00
08000 - Transfers (Outgoing)	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	100.00
<b>Total: [FUND] 01 - General Fund</b>	<b>\$535,194.03</b>	<b>\$7,039,923.18</b>	<b>\$995,838.93</b>	<b>\$24,363.96</b>	<b>\$6,019,720.29</b>	<b>85.85</b>
<b>Previous Year</b>	<b>\$473,573.05</b>	<b>\$6,658,585.89</b>	<b>\$935,689.44</b>	<b>\$31,517.40</b>	<b>\$5,691,379.05</b>	<b>85.95</b>

**GENERAL FUND - #195103**  
**TREASURER'S REPORT AS OF OCTOBER 31, 2019**

**BALANCE AS OF OCTOBER 1, 2019** **\$1,577,086.39**

**REVENUE**

WCS-General - Limited Computer Use	62.00	
Various Summer Insurance Premium Reimb.	1,265.10	
L Siebrandt Health/Dental/Vision Ins Prm	744.77	
NE Neb Power - Backpack Program	300.00	
iPad Insurance	800.00	
Circle of Friends Activity Reimb	119.00	
High Ability Learner's Grant	5,398.00	
SON - State Aid	145,724.00	
Thurston County - Proceeds	28,465.75	
Dixon County - Proceeds	119,885.67	
Wayne County- Proceeds	143,590.82	
Bank - Interest	2,129.10	
<b>TOTAL REVENUE</b>		<b><u><u>\$448,484.21</u></u></b>

**EXPENSES**

October Payables	317,441.80	
October Payroll	221,043.10	
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$538,484.90</u></u></b>

<b>TOTAL</b>		<b><u><u>\$1,487,085.70</u></u></b>
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**GENERAL FUND AS OF OCTOBER 31, 2019** **\$1,487,085.70**



# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2019 to 10/31/2019.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
WCS	Wakefield Community School							
A	ATHLETICS							
		100	FOOTBALL	1,626.89	0.00	206.70	0.00	1,420.19
		110	VOLLEYBALL	5,008.61	0.00	0.00	0.00	5,008.61
		125	BOYS BASKETBALL	5,476.62	0.00	0.00	0.00	5,476.62
		130	GIRLS BASKETBALL	3,554.79	0.00	0.00	0.00	3,554.79
		160	NEW UNIFORMS	0.00	0.00	0.00	0.00	0.00
		170	WRESTLING	2,111.29	36.50	0.00	0.00	2,147.79
		175	GEN ATHLETICS	28,795.17	2,060.00	8,703.48	0.00	22,151.69
		579	STUDENTS TRACK ACCOUNT	300.00	0.00	0.00	0.00	300.00
		580	STUDENTS GOLF ACCOUNT	300.00	0.00	0.00	0.00	300.00
			<b>A Totals:</b>	<b>47,173.37</b>	<b>2,096.50</b>	<b>8,910.18</b>	<b>0.00</b>	<b>40,359.69</b>
B	CLASSES							
		200	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
		205	CLASS OF 2020	95.52	738.50	0.00	0.00	834.02
		210	CLASS OF 2021	1,094.47	0.00	0.00	0.00	1,094.47
		211	CLASS OF 2022	806.06	0.00	0.00	0.00	806.06
		212	CLASS OF 2023	282.77	0.00	0.00	0.00	282.77
		215	CLASS OF 2024	123.62	0.00	0.00	0.00	123.62
		216	CLASS OF 2025	0.00	0.00	0.00	0.00	0.00
			<b>B Totals:</b>	<b>2,402.44</b>	<b>738.50</b>	<b>0.00</b>	<b>0.00</b>	<b>3,140.94</b>
C	ORGANIZATIONS							
		301	POWER DRIVE	1,072.87	0.00	0.00	0.00	1,072.87
		302	FFA	625.42	0.00	0.00	0.00	625.42
		303	SPEECH CLUB	4,584.53	0.00	0.00	0.00	4,584.53
		305	DISTRICT 7 FCCLA	3,567.97	3,061.00	0.00	0.00	6,628.97
		306	MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
		310	NATIONAL HONOR SOCIETY	3,828.90	0.00	0.00	0.00	3,828.90
		315	FBLA	4,282.39	2,375.00	1,398.00	0.00	5,259.39
		320	ANNUAL	-806.68	265.00	0.00	0.00	-541.68
		325	TOTAD	577.22	0.00	0.00	0.00	577.22
		330	FCCLA	7,151.77	262.00	3,933.89	0.00	3,479.88
		335	STUCO	1,756.23	0.00	160.00	0.00	1,596.23
		340	SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
		345	ONE ACT	0.00	150.00	436.79	0.00	-286.79
		346	ART CLUB	1,861.97	0.00	0.00	0.00	1,861.97
		385	LIBRARY	1,797.63	1,755.07	1,748.40	0.00	1,804.30
		395	HOMECOMING	791.96	0.00	177.90	0.00	614.06
		501	HIGH SCHOOL SWING CHOIR	1,626.23	0.00	2,450.50	0.00	-824.27
		553	ELEMENTARY STUCO	445.78	0.00	142.65	0.00	303.13
		578	SkillsUSA	0.00	0.00	0.00	0.00	0.00
			<b>C Totals:</b>	<b>33,164.19</b>	<b>7,868.07</b>	<b>10,448.13</b>	<b>0.00</b>	<b>30,584.13</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2019 to 10/31/2019.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D	CONCESSIONS							
		400	CONCESSIONS	1,989.22	725.36	1,523.78	0.00	1,190.80
			D Totals:	1,989.22	725.36	1,523.78	0.00	1,190.80
E	MISC							
		350	SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
		390	STUDENT ASSISTANCE	950.00	0.00	19.04	0.00	930.96
		502	YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
		503	LOUNGE	1,602.09	0.00	39.80	0.00	1,562.29
		505	CHECKING INTEREST	13,550.23	98.65	0.00	0.00	13,648.88
		510	CD INTEREST	2,592.30	0.00	0.00	0.00	2,592.30
		520	ELEMENTARY	1,958.69	113.30	289.75	0.00	1,782.24
		540	POP FUND	8,362.53	229.17	1,043.35	0.00	7,548.35
		550	STUDENT FEES	240.00	0.00	0.00	0.00	240.00
		555	WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	0.00	500.00
		560	MEMORIALS	200.00	0.00	0.00	0.00	200.00
		576	PE UNIFORMS	-164.00	0.00	0.00	0.00	-164.00
		577	STATE TOURNAMENTS	1,530.04	0.00	0.00	0.00	1,530.04
			E Totals:	32,071.88	441.12	1,391.94	0.00	31,121.06

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2019 to 10/31/2019.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Z	Inactive							
		105	JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
		115	JH VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
		120	GIRLS GOLF	0.00	0.00	0.00	0.00	0.00
		135	JH BOYS BASKETBALL	0.00	0.00	0.00	0.00	0.00
		140	JH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
		145	TRACK	0.00	0.00	0.00	0.00	0.00
		150	JH TRACK	0.00	0.00	0.00	0.00	0.00
		155	BOYS GOLF	0.00	0.00	0.00	0.00	0.00
		180	JH WRESTLING	0.00	0.00	0.00	0.00	0.00
		190	ACTIVITY PASSES	0.00	0.00	0.00	0.00	0.00
		220	CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
		225	CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
		226	CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
		227	CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
		228	CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
		229	CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
		230	CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
		231	CLASS OF 2013	0.00	0.00	0.00	0.00	0.00
		232	CLASS OF 2014	0.00	0.00	0.00	0.00	0.00
		233	CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
		234	CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
		235	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
		236	CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
		300	VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
		355	ENTREPRENEURSHIP	0.00	0.00	0.00	0.00	0.00
		360	CINCO DE MAYO	0.00	0.00	0.00	0.00	0.00
		365	VICA	0.00	0.00	0.00	0.00	0.00
		370	EMBROIDERY	0.00	0.00	0.00	0.00	0.00
		405	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
		551	5TH BUSINESS FAIR	0.00	0.00	0.00	0.00	0.00
		552	TITLE I CARNIVAL	0.00	0.00	0.00	0.00	0.00
		575	WAKEFIELD VB	0.00	0.00	0.00	0.00	0.00
	Z	Totals:		0.00	0.00	0.00	0.00	0.00
	WCS	Totals:		116,801.10	11,869.55	22,274.03	0.00	106,396.62
	Report Totals:			116,801.10	11,869.55	22,274.03	0.00	106,396.62

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2019 to 10/31/2020.

Receipt Number	Activity ID	Receipt Date Activity Name Tax Name	Void Date	Deposit Number Fee Name & Student ID Tax Activity	Check Number Received From Tax Rate %	Receipt Description Amount Sales Tax Tax Amount	Amount
<b>WCS Wakefield Community School</b>							
000080		10/02/2019		FBLA		Donuts	
315		FBLA				1,832.00 0.00	1,832.00
						Total For 000080:	1,832.00
000081		10/07/2019		Yearbook		Yearbook	
320		ANNUAL				185.00 0.00	185.00
						Total For 000081:	185.00
000082		10/07/2019		FB Gate Homer		FB Gate	
175		GEN ATHLETICS				784.00 0.00	784.00
						Total For 000082:	784.00
000083		10/07/2019		Book Fair		Book Fair	
385		LIBRARY				1,644.43 0.00	1,644.43
						Total For 000083:	1,644.43
000084		10/09/2019		Book Fair			
385		LIBRARY				110.64 0.00	110.64
						Total For 000084:	110.64
000085		10/10/2019		Elementary Pop		Elem Pop	
520		ELEMENTARY				113.30 0.00	113.30
						Total For 000085:	113.30
000086		10/11/2019		VB Gate Creighton			
175		GEN ATHLETICS				606.00 0.00	606.00
						Total For 000086:	606.00
000087		10/11/2019		FCCLA		FCCLA	
400		CONCESSIONS				674.36 0.00	674.36
						Total For 000087:	674.36
000088		10/14/2019		FB Gate-GACC			
175		GEN ATHLETICS				670.00 0.00	670.00
						Total For 000088:	670.00
000089		10/14/2019		Nuernberger/Ramirez		Yearbook	
320		ANNUAL				80.00 0.00	80.00
						Total For 000089:	80.00
000090		10/16/2019		Vending Machine		Vending Machine	
540		POP FUND				60.17 0.00	60.17
						Total For 000090:	60.17
000091		10/16/2019		FCCLA		Fall Market	
330		FCCLA				162.00 0.00	162.00
						Total For 000091:	162.00
000092		10/17/2019		Class of 2020		Senior TShirts	
205		CLASS OF 2020				738.50 0.00	738.50
						Total For 000092:	738.50
000093		10/18/2019		Pink Out			
315		FBLA				507.00 0.00	507.00

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2019 to 10/31/2020.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Amount			
Tax Name	Tax Activity				Tax Rate %				
Total For 000093:									507.00
000094	10/18/2019				Fall Market				
315	FBLA					36.00	0.00		36.00
Total For 000094:									36.00
000095	10/18/2019				Little B's Junk				
170	WRESTLING					36.50	0.00		36.50
Total For 000095:									36.50
000096	10/18/2019				Janas Campaign				
330	FCCLA					100.00	0.00		100.00
Total For 000096:									100.00
000097	10/21/2019				Concessions				
400	CONCESSIONS				7th Grade Concessions	51.00	0.00		51.00
Total For 000097:									51.00
000098	10/21/2019				FCCLA				
305	DISTRICT 7 FCCLA				District Leadership Conference	2,428.00	0.00		2,428.00
Total For 000098:									2,428.00
000099	10/22/2019				One Act/Black Shirt Day				
345	ONE ACT					150.00	0.00		150.00
Total For 000099:									150.00
000100	10/23/2019				High School Pop Machine				
540	POP FUND					169.00	0.00		169.00
Total For 000100:									169.00
000101	10/25/2019				FCCLA				
305	DISTRICT 7 FCCLA				Transfer from FCCLA	633.00	0.00		633.00
Total For 000101:									633.00
000102	11/07/2019				NE ASSN OF STUCO				
335	STUCO					10.00	0.00		10.00
Total For 000102:									10.00
000103	11/07/2019	11/07/2019			District FB Shirts				
100	FOOTBALL					2,690.00	0.00		2,690.00
Total For 000103:									0.00
000104	11/07/2019	11/07/2019			Butter Braid Sales				
501	HIGH SCHOOL SWING CHOIR					4,392.00	0.00		4,392.00
Total For 000104:									0.00
000105	11/07/2019	11/07/2019			Concessions/Conf Music				
400	CONCESSIONS					383.00	0.00		383.00
Total For 000105:									0.00
000106	11/07/2019				Wisner Public School/VB				
175	GEN ATHLETICS					77.54	0.00		77.54
Total For 000106:									77.54
000107	11/07/2019				JHFB Field Trip				
175	GEN ATHLETICS					50.00	0.00		50.00

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2019 to 10/31/2020.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Amount			
	Tax Name		Tax Activity		Tax Rate %				
Total For 000107:									50.00
000108	11/04/2019				FB Shirts				
100	FOOTBALL					2,690.00	0.00		2,690.00
Total For 000108:									2,690.00
000109	11/04/2019				Swing Choir				
501	HIGH SCHOOL SWING CHOIR				Butter Braids	4,392.00	0.00		4,392.00
Total For 000109:									4,392.00
000111	11/04/2019				Conference Music				
400	CONCESSIONS				Music Boosters	383.00	0.00		383.00
Total For 000111:									383.00
000112	10/31/2019				October Interest				
505	CHECKING INTEREST				Interest	98.65	0.00		98.65
Total For 000112:									98.65
000113	11/08/2019				FBLA				
315	FBLA				Dues	260.00	0.00		260.00
Total For 000113:									260.00
Site Total									19,732.09
Report Total									19,732.09

# Check Summary

Sorted by Activity Name, Site ID.  
From 10/01/2019 to 10/31/2019.

Activity Name		Site Name		Activity ID					
Site ID		Check /							
Check Number	Status	Void Date	Vendor Name	PO Number	Invoice No.#	Description			Amount
CONCESSIONS			400						
WCS		Wakefield Community School							
010075	Cleared	10/03/2019	Pepsi-Cola of Siouxland			Pop			1,169.50
010091	Cleared	10/09/2019	Pac N Save			FB/Concessions			56.44
010092	Cleared	10/09/2019	Cubbys			Pizza			297.84
								Total:	\$ 1,523.78
ELEMENTARY			520						
WCS		Wakefield Community School							
010075	Cleared	10/03/2019	Pepsi-Cola of Siouxland			Pop			49.75
010082	Cleared	10/09/2019	Wakefield Community Club			PT Conference Translators			240.00
								Total:	\$ 289.75
ELEMENTARY STUCO			553						
WCS		Wakefield Community School							
010111	Cleared	10/22/2019	VISA			Visa			142.65
								Total:	\$ 142.65
FBLA			315						
WCS		Wakefield Community School							
010090	Cleared	10/09/2019	Stadium Sports			TShirts			133.00
010111	Cleared	10/22/2019	VISA			Visa			917.00
010112	Cleared	10/22/2019	Stadium Sports			TShirts			348.00
								Total:	\$ 1,398.00
FCCLA			330						
WCS		Wakefield Community School							
010091	Cleared	10/09/2019	Pac N Save			FB/Concessions			32.39
010104	Cleared	10/16/2019	Yankee Candle Fundraising			Fundraising			3,211.65
010111	Cleared	10/22/2019	VISA			Visa			56.85
010113	Cleared	10/24/2019	District 7 FCCLA			Transfer from FCCLA			633.00
								Total:	\$ 3,933.89
FOOTBALL			100						
WCS		Wakefield Community School							
010101	Cleared	10/16/2019	Lazy Acres Decor			Burenheide Service/Homecoming			75.00
010111	Cleared	10/22/2019	VISA			Visa			131.70
								Total:	\$ 206.70

# Check Summary

Sorted by Activity Name, Site ID.  
From 10/01/2019 to 10/31/2019.

Activity Name		Site Name		Activity ID															
Site ID		Site Name																	
Check		Check /																	
Number	Status	Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount												
GEN ATHLETICS				175															
WCS		Wakefield Community School																	
010067	Cleared	10/03/2019	Steve Greve			VB Official	75.00												
010068	Cleared	10/03/2019	Gail Snyder			FB Official	110.00												
010069	Cleared	10/03/2019	Steve Harris			FB Official	110.00												
010070	Cleared	10/03/2019	Tyler Gurney			FB Official	110.00												
010071	Cleared	10/03/2019	Kjell Marsden			FB Official	110.00												
010072	Cleared	10/03/2019	Todd Strong			FB Official	110.00												
010073	Cleared	10/03/2019	Wisner-Pilger High School			VB Official	75.00												
010076	Cleared	10/07/2019	Roger Lueth			FB Official	105.00												
010077	Cleared	10/07/2019	Ron Williams			FB Official	105.00												
010078	Cleared	10/07/2019	Zach Dolen			FB Official	105.00												
010079	Cleared	10/07/2019	Mike Mogus			FB Official	105.00												
010081	Cleared	10/07/2019	Wisner-Pilger High School			VB Entry Fee	75.00												
010083	Cleared	10/09/2019	Rod L'Heureux			VB Official	130.00												
010084	Cleared	10/09/2019	Paul Steuter			VB Official	130.00												
010085	Cleared	10/09/2019	Ted Harder			FB Official	110.00												
010086	Cleared	10/09/2019	Chris Wooldrik			FB Official	110.00												
010087	Cleared	10/09/2019	Zack Johnson			FB Official	110.00												
010088	Cleared	10/09/2019	Craig Gutz			FB Official	110.00												
010089	Cleared	10/09/2019	MIKER Eilerts			FB Official	110.00												
010091	Cleared	10/09/2019	Pac N Save			FB/Concessions	69.23												
010092	Cleared	10/09/2019	Cubbys			Pizza	112.00												
010093	Cleared	10/09/2019	Riddell/All American			FB	275.49												
010094	Cleared	10/09/2019	Miller Building Supply			FB	34.92												
010095	Cleared	10/09/2019	Hauff Mid-America Sports			FB	1,026.20												
010099	Cleared	10/16/2019	Steve Greve			VB Official	105.00												
010100	Cleared	10/16/2019	Stadium Sports			VB Uniforms	719.00												
010101	Cleared	10/16/2019	Lazy Acres Decor			Burenheide Service/Homecoming	54.50												
010106	Cleared	10/17/2019	Steve Greve			VB Official	105.00												
010107	Cleared	10/17/2019	Pierce Public Schools			VB Entry Fee	50.00												
010108	Cleared	10/19/2019	Steve Greve			VB Official	125.00												
010110	Cleared	10/22/2019	Steve Greve			VB Official	105.00												
010117	Cleared	10/28/2019	Wisner-Pilger High School			Sub District VB Admission	41.00												
010132	Printed	10/29/2019	Wisner-Pilger High School			Sub District VB Admission	41.00												
010134	Printed	10/29/2019	Brad Weiland			FB Worker	40.00												
010134	Printed	10/29/2019	Brad Weiland			VB Worker	120.00												
010135	Printed	10/29/2019	Megan Borg			VB Worker	90.00												
010136	Printed	10/29/2019	Heidi Brown			VB Worker	45.00												
010137	Printed	10/29/2019	Gloria Dowling			VB Worker	200.00												
010138	Printed	10/29/2019	Joe Brown			FB Worker	60.00												
010139	Printed	10/29/2019	Jon Barge			FB Worker	15.00												
010140	Printed	10/29/2019	Jared Miller			FB Worker	30.00												
010141	Printed	10/29/2019	Mark Johnson			FB Worker	60.00												
010142	Printed	10/29/2019	Jason Erb			FB Worker	15.00												
010143	Printed	10/29/2019	Joey Borg			FB Worker	60.00												
010144	Printed	10/29/2019	Mike Grosz			FB Worker	20.00												
010145	Printed	10/29/2019	Lou's Sporting Goods				2,959.14												
010146	Cleared	10/29/2019	Wisner-Pilger High School			Sub District VB Admission	121.00												



# Check Summary

Sorted by Activity Name, Site ID.  
From 10/01/2019 to 10/31/2019.

Activity Name		Activity ID						
Site ID	Site Name							
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount	
GEN ATHLETICS		175						
							Total: \$ 8,703.48	
HIGH SCHOOL SWING CHOIR		501						
WCS		Wakefield Community School						
010097	Cleared	10/10/2019	Wyhe's Choice Fundraising			Butter Braids	2,450.50	
							Total: \$ 2,450.50	
HOMECOMING		395						
WCS		Wakefield Community School						
010092	Cleared	10/09/2019	Cubbys			Pizza	99.90	
010101	Cleared	10/16/2019	Lazy Acres Decor			Burenheide Service/Homecoming	78.00	
							Total: \$ 177.90	
LIBRARY		385						
WCS		Wakefield Community School						
010133	Printed	10/29/2019	Scholastic Book Fairs			Book Fair	1,748.40	
							Total: \$ 1,748.40	
LOUNGE		503						
WCS		Wakefield Community School						
010075	Cleared	10/03/2019	Pepsi-Cola of Siouxland			Pop	39.80	
							Total: \$ 39.80	
ONE ACT		345						
WCS		Wakefield Community School						
010074	Cleared	10/03/2019	Carhart			One Act	148.79	
010109	Cleared	10/21/2019	Wayne State College				288.00	
							Total: \$ 436.79	
POP FUND		540						
WCS		Wakefield Community School						
010075	Cleared	10/03/2019	Pepsi-Cola of Siouxland			Pop	187.35	
010102	Cleared	10/16/2019	A to Z Design			TShirts	856.00	
							Total: \$ 1,043.35	
STUCO		335						
WCS		Wakefield Community School						
010096	Cleared	10/10/2019	Nebraska Association of Student Councils			Convention	160.00	
							Total: \$ 160.00	

# Check Summary

Sorted by Activity Name, Site ID.  
From 10/01/2019 to 10/31/2019.

Activity Name		Site ID		Site Name		Activity ID	
Check Number	Status	Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
STUDENT ASSISTANCE				390			
WCS		Wakefield Community School					
010111	Cleared	10/22/2019	VISA			Visa	19.04
						Total:	\$ 19.04
						Report Total :	22,274.03

# Wakefield Community School

## Check Payments By Fund Report

Accounting Cycle: FY19-20; Begin Date: 11/08/2019; End Date: 11/08/2019; Display Element Description: BUILDING; Check Type: [All]; Sort By Element: FUND; Account Code Expression: [All]; Created On: 11/8/2019 12:46:40 PM

<b>Sorted By</b>	<b>Value</b>	<b>Description</b>		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
50955	11/8/2019	Appeara	ITE Mops, Towels & Coats	\$26.88
50955	11/8/2019	Appeara	Mops, Towels & Uniforms	\$280.25
50955	11/8/2019	Appeara	BB Towels & Uniforms	\$55.51
50955	11/8/2019	Appeara	Mops, Towels & Uniforms	\$13.74
50955	11/8/2019	Appeara	BB Towels & Uniforms	\$55.53
50955	11/8/2019	Appeara	Mops, Towels & Uniforms	\$13.75
		<b>Appeara Total</b>		<b>\$445.66</b>
50956	11/8/2019	BankFirst	Safe Deposit Box Rent	\$15.00
		<b>BankFirst Total</b>		<b>\$15.00</b>
50957	11/8/2019	Carhart Lumber Company	1-1/4" pocket hole screws 500count	\$24.99
50957	11/8/2019	Carhart Lumber Company	4" driver bit	\$2.49
		<b>Carhart Lumber Company Total</b>		<b>\$27.48</b>
50958	11/8/2019	CCS Presentation Systems	Epson Powerlite 108 XGA 3700 Lumens	\$549.00
50958	11/8/2019	CCS Presentation Systems	Shipping	\$15.00
		<b>CCS Presentation Systems Total</b>		<b>\$564.00</b>
50959	11/8/2019	CenterPoint Energy Services Retail LLC	Sept Natural Gas - #BHE195185	\$147.94
50959	11/8/2019	CenterPoint Energy Services Retail LLC	Sept Natural Gas - BHE231582	\$39.41
50959	11/8/2019	CenterPoint Energy Services Retail LLC	Sept Natural Gas - NGM829096	\$32.36
		<b>CenterPoint Energy Services Retail LLC Total</b>		<b>\$219.71</b>
50960	11/8/2019	Century Link	Phone Service	\$367.29
50960	11/8/2019	Century Link	BB Phone/Internet Services	\$278.03
		<b>Century Link Total</b>		<b>\$645.32</b>
50961	11/8/2019	City of Wakefield	Oct2019 PF Utilities	\$398.25
50961	11/8/2019	City of Wakefield	Oct2019 Utilities	\$287.37
50961	11/8/2019	City of Wakefield	Oct2019 PF Utilities	\$28.96
50961	11/8/2019	City of Wakefield	Oct2019 Utilities	\$4,786.74
50961	11/8/2019	City of Wakefield	Oct BB Utilities	\$31.00
50961	11/8/2019	City of Wakefield	Oct BB Utilities	\$123.23
		<b>City of Wakefield Total</b>		<b>\$5,655.55</b>
50962	11/8/2019	Cornhusker International Trucks, Inc	Bus Repair	\$5,585.11
50962	11/8/2019	Cornhusker International Trucks, Inc	Freight Credit	(\$47.50)
		<b>Cornhusker International Trucks, Inc Total</b>		<b>\$5,537.61</b>
50963	11/8/2019	Cubby's Inc.	COF Supplies	\$94.91
50963	11/8/2019	Cubby's Inc.	Mower Diesel	\$27.86
50963	11/8/2019	Cubby's Inc.	Skid Loader Diesel	\$28.44
50963	11/8/2019	Cubby's Inc.	Bus Driver Training	\$62.98
50963	11/8/2019	Cubby's Inc.	Bus Diesel	\$1,985.47
50963	11/8/2019	Cubby's Inc.	Van Fuel	\$370.66
		<b>Cubby's Inc. Total</b>		<b>\$2,570.32</b>
50964	11/8/2019	Dollar General	classroom materials	\$7.90
50964	11/8/2019	Dollar General	ITE Supplies	\$29.50
50964	11/8/2019	Dollar General	Supplies from Dollar General, Pac N Save or Walmart for life skills curriculum 2019-2020	\$27.05
50964	11/8/2019	Dollar General	SPED Supplies	\$141.50
50964	11/8/2019	Dollar General	Supplies	\$34.25
50964	11/8/2019	Dollar General	BB Supplies	\$56.75
		<b>Dollar General Total</b>		<b>\$296.95</b>

Check Number	Check Date	Payee	Reason	Amount
50966	11/8/2019	EBSCO Information Services	Ebsco credit Doc # 1562784 / Date 10.3.2018	(\$240.17)
50966	11/8/2019	EBSCO Information Services	Estimate for annual renewal list (23 periodicals) 2019-2020 Delete: Justine	\$1,195.64
		<b>EBSCO Information Services Total</b>		<b>\$955.47</b>
50967	11/8/2019	Egan Supply Co.	Supplies	\$1,202.99
		<b>Egan Supply Co. Total</b>		<b>\$1,202.99</b>
50968	11/8/2019	Ekberg Auto Parts, Inc.	Mower Repair	\$91.25
50968	11/8/2019	Ekberg Auto Parts, Inc.	Bus Repair Supplies	\$47.44
50968	11/8/2019	Ekberg Auto Parts, Inc.	Core Deposit	(\$350.00)
50968	11/8/2019	Ekberg Auto Parts, Inc.	Suburban Repair	\$214.50
50968	11/8/2019	Ekberg Auto Parts, Inc.	Suburban Repair Supplies	\$16.58
50968	11/8/2019	Ekberg Auto Parts, Inc.	Van Repair Supplies	(\$47.99)
50968	11/8/2019	Ekberg Auto Parts, Inc.	Van Repair Supplies	\$449.65
50968	11/8/2019	Ekberg Auto Parts, Inc.	BB Supplies	\$369.03
50968	11/8/2019	Ekberg Auto Parts, Inc.	Bus Repair Supplies	\$322.46
50968	11/8/2019	Ekberg Auto Parts, Inc.	Strainer	\$1.95
50968	11/8/2019	Ekberg Auto Parts, Inc.	Suburban Repair Supplies	\$135.66
		<b>Ekberg Auto Parts, Inc. Total</b>		<b>\$1,250.53</b>
50969	11/8/2019	Ekberg Auto Repair	2012 Dodge Transmission Repair	\$207.29
		<b>Ekberg Auto Repair Total</b>		<b>\$207.29</b>
50970	11/8/2019	ESU #1	Laminating	\$60.01
50970	11/8/2019	ESU #1	Laminating	\$7.20
50970	11/8/2019	ESU #1	First Quarter Billing	\$5,470.59
50970	11/8/2019	ESU #1	First Quarter Billing	\$19,330.00
50970	11/8/2019	ESU #1	First Quarter Billing	\$25,990.00
50970	11/8/2019	ESU #1	First Quarter Billing	\$3,025.00
50970	11/8/2019	ESU #1	First Quarter Billing	\$720.00
50970	11/8/2019	ESU #1	First Quarter Billing	\$90.00
50970	11/8/2019	ESU #1	ADVISER Workshop - LZ	\$20.00
50970	11/8/2019	ESU #1	First Quarter Billing	\$12,183.50
		<b>ESU #1 Total</b>		<b>\$66,896.30</b>
50971	11/8/2019	ESU #7	Latino Youth Conf	\$90.00
50971	11/8/2019	ESU #7	NNNC Balanced Assmt Registration	\$20.00
50971	11/8/2019	ESU #7	NNNC Balanced Assmt Registration	\$20.00
		<b>ESU #7 Total</b>		<b>\$130.00</b>
50972	11/8/2019	ESU #8	Apex Seats 2019-20	\$642.65
		<b>ESU #8 Total</b>		<b>\$642.65</b>
50973	11/8/2019	Faith Regional Physician Services, LLC	DOT Physical - DV	\$69.50
		<b>Faith Regional Physician Services, LLC Total</b>		<b>\$69.50</b>
50974	11/8/2019	Gill Hauling, Inc.	Garbage Service	\$196.62
50974	11/8/2019	Gill Hauling, Inc.	Rolloff Service	\$55.00
		<b>Gill Hauling, Inc. Total</b>		<b>\$251.62</b>
50975	11/8/2019	Gopher Performance	Rainbow ElevAir Parachute - 24' dia, 20 Handles	\$150.41
50975	11/8/2019	Gopher Performance	Rainbow Juggling Scarves - 12 Scarf Set	\$30.18
		<b>Gopher Performance Total</b>		<b>\$180.59</b>
50976	11/8/2019	Grossenburg Implement, Inc	Mower Repair	\$53.44
		<b>Grossenburg Implement, Inc Total</b>		<b>\$53.44</b>
50977	11/8/2019	Hard Drive Outlet	Printer Usage	\$349.79
50977	11/8/2019	Hard Drive Outlet	Printer Usage	\$349.79
		<b>Hard Drive Outlet Total</b>		<b>\$699.58</b>
50978	11/8/2019	J.W. Pepper & Son, Inc	A Child of Song	\$5.55
50978	11/8/2019	J.W. Pepper & Son, Inc	Calico Cat	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	Let There Be Peace	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	Plaudite 2-pt	\$6.60
50978	11/8/2019	J.W. Pepper & Son, Inc	Riversong 2-pt	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	Shipping	\$8.99
50978	11/8/2019	J.W. Pepper & Son, Inc	Shipping	\$7.99

Check Number	Check Date	Payee	Reason	Amount
50978	11/8/2019	J.W. Pepper & Son, Inc	Sing to Me 2-pt	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	Speechless SAB	\$11.25
50978	11/8/2019	J.W. Pepper & Son, Inc	Tongo Polynesian Fold Song	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	Various Themes on Fa la la	\$6.15
50978	11/8/2019	J.W. Pepper & Son, Inc	A Marshmallow World - M. Story - JH Christmas Music.	\$60.00
50978	11/8/2019	J.W. Pepper & Son, Inc	All is Calm R.W. Smith - HS Christmas Music	\$62.00
50978	11/8/2019	J.W. Pepper & Son, Inc	Beyond the Bell Carol by R. W. Smith - HS Christmas music	\$85.00
50978	11/8/2019	J.W. Pepper & Son, Inc	Recession, Depression Holiday Blues (I've Got The) R. W. Smith - HS Christmas Music	\$55.00
50978	11/8/2019	J.W. Pepper & Son, Inc	Shipping	\$19.99
50978	11/8/2019	J.W. Pepper & Son, Inc	Toboggan Run - M. Conaway - JH Christmas Music	\$49.00
50978	11/8/2019	J.W. Pepper & Son, Inc	Vespers of Light - R. W. Smith - JH Christmas Music.	\$49.00
		<b>J.W. Pepper &amp; Son, Inc Total</b>		<b>\$457.27</b>
50979	11/8/2019	Josten's Inc.	Diploma Covers	\$310.20
50979	11/8/2019	Josten's Inc.	Diplomas	\$187.55
50979	11/8/2019	Josten's Inc.	Shipping	\$30.12
		<b>Josten's Inc. Total</b>		<b>\$527.87</b>
50980	11/8/2019	Ken's Band Instrument Repair	Clarinet Repair	\$386.00
		<b>Ken's Band Instrument Repair Total</b>		<b>\$386.00</b>
50981	11/8/2019	KSB School Law, PC LLO	Legal Services	\$747.00
		<b>KSB School Law, PC LLO Total</b>		<b>\$747.00</b>
50982	11/8/2019	Laura Rodriguez	Oct 2019 Mileage Reimb	\$1,401.28
		<b>Laura Rodriguez Total</b>		<b>\$1,401.28</b>
50983	11/8/2019	Logan View Public Schools	APTA Extended Learning Mtg	\$26.04
		<b>Logan View Public Schools Total</b>		<b>\$26.04</b>
50984	11/8/2019	Matheson Tri-Gas Inc	ITE Gases	\$268.45
		<b>Matheson Tri-Gas Inc Total</b>		<b>\$268.45</b>
50985	11/8/2019	Miller Building Supply	General Supplies	\$28.99
50985	11/8/2019	Miller Building Supply	UPS Shipping	\$41.65
50985	11/8/2019	Miller Building Supply	Supplies	\$66.10
50985	11/8/2019	Miller Building Supply	BB Supplies	\$63.96
50985	11/8/2019	Miller Building Supply	BB Supplies	\$145.10
		<b>Miller Building Supply Total</b>		<b>\$345.80</b>
50986	11/8/2019	Nebr Assoc Of School Boards	State Ed Conf - SL	\$314.00
50986	11/8/2019	Nebr Assoc Of School Boards	State Ed Conf - MB	\$384.00
		<b>Nebr Assoc Of School Boards Total</b>		<b>\$698.00</b>
50987	11/8/2019	Northeast Nebraska Tire & Trailer Sales	Tire Repair	\$31.50
		<b>Northeast Nebraska Tire &amp; Trailer Sales Total</b>		<b>\$31.50</b>
50988	11/8/2019	Orkin Exterminating Inc	Pest Control	\$118.71
		<b>Orkin Exterminating Inc Total</b>		<b>\$118.71</b>
50989	11/8/2019	Pac N Save, Inc.	FCS Supplies	\$75.45
50989	11/8/2019	Pac N Save, Inc.	PK Supplies	\$14.63
50989	11/8/2019	Pac N Save, Inc.	COF Supplies	\$13.69
		<b>Pac N Save, Inc. Total</b>		<b>\$103.77</b>
50990	11/8/2019	PetroChoice Holdings Inc	55 Gal 15W40	\$509.39
		<b>PetroChoice Holdings Inc Total</b>		<b>\$509.39</b>
50991	11/8/2019	PrecisionIT	Cat6 Cable	\$5.00
		<b>PrecisionIT Total</b>		<b>\$5.00</b>
50992	11/8/2019	Quality Foods	FCS Supplies	\$57.89
		<b>Quality Foods Total</b>		<b>\$57.89</b>
50993	11/8/2019	RTI	Copier Lease	\$1,357.88
50993	11/8/2019	RTI	Copier Lease	\$1,357.88
50993	11/8/2019	RTI	Stapler 1 HP	\$49.50
50993	11/8/2019	RTI	Stapler 1 HP	\$49.50
		<b>RTI Total</b>		<b>\$2,814.76</b>

Check Number	Check Date	Payee	Reason	Amount
50994	11/8/2019	Staples	Discount	(\$15.00)
50994	11/8/2019	Staples	Fellowes Saturn 3i 95 Thermal Cold Laminator 95 Width SilverBlack	\$179.99
		<b>Staples Total</b>		<b>\$164.99</b>
50995	11/8/2019	Tri-State Turf & Irrigation	Winterize Sprinklers	\$97.50
		<b>Tri-State Turf &amp; Irrigation Total</b>		<b>\$97.50</b>
50996	11/8/2019	VanderVeen, Dwight D	Bus Diesel	\$20.00
50965	11/8/2019	VanderVeen, Dwight D	2012 Dodge Transmission Repair	\$94.53
		<b>VanderVeen, Dwight D Total</b>		<b>\$114.53</b>
	11/8/2019	VISA	iPad Repair	\$276.90
	11/8/2019	VISA	Batteries	\$30.48
	11/8/2019	VISA	FCS Supplies	\$34.19
	11/8/2019	VISA	LED Light Kit	\$233.31
	11/8/2019	VISA	Field Trip	\$384.00
	11/8/2019	VISA	Tax	\$21.12
	11/8/2019	VISA	1 1/2" Black Snap clip V Neckband medal ribbon	\$12.15
	11/8/2019	VISA	Discount	(\$0.27)
	11/8/2019	VISA	How Far I'll Go . 2 pt	\$10.75
	11/8/2019	VISA	I See the Light . 2-pt	\$10.75
	11/8/2019	VISA	Plaudite . 2-pt	\$11.00
	11/8/2019	VISA	Registration fees for All State Children's Choir	\$135.00
	11/8/2019	VISA	Shipping	\$3.75
	11/8/2019	VISA	When Will My Life Begin 2-pt	\$10.75
	11/8/2019	VISA	Delta mortising chisels and bit set	\$89.97
	11/8/2019	VISA	diablo 8" dado set	\$99.97
	11/8/2019	VISA	Tax	\$13.10
	11/8/2019	VISA	Batteries	\$30.48
	11/8/2019	VISA	Computer Keyboard Covers	\$70.80
	11/8/2019	VISA	Shipping	\$2.15
	11/8/2019	VISA	Membership	\$120.00
	11/8/2019	VISA	Celebrate Red Ribbon Week Not Just For A Week But for Life Bookmark 2 packs of 100/each	\$31.00
	11/8/2019	VISA	Shipping	\$13.95
	11/8/2019	VISA	Albuterol	\$10.00
	11/8/2019	VISA	EpiPen	\$340.00
	11/8/2019	VISA	SEPUP Academy July 22-26, 2019	\$895.00
	11/8/2019	VISA	SEPUP Academy July 22-26, 2019	\$1,000.00
	11/8/2019	VISA	B Buernheide Funeral Flowers	\$66.00
	11/8/2019	VISA	Tax	\$36.96
	11/8/2019	VISA	Lorell Prominence 2.0 Mahogany Laminate Double-Pedestal Desk	\$598.00
	11/8/2019	VISA	Shipping	\$74.00
	11/8/2019	VISA	Harris User Conf - BG	\$58.64
	11/8/2019	VISA	Time Clock Terminal	\$500.00
	11/8/2019	VISA	DisplayPort to DisplayPort 6 Feet Cable, Benfei DP to DP Male to Male Cable Gold-Plated Cord, Supports 4K@60Hz, 2K@144Hz Compatible for Lenovo, Dell, HP, ASUS and More	\$20.85
	11/8/2019	VISA	HDMI to VGA, 5 Pack, Moread Gold-Plated HDMI to VGA Adapter (Male to Female) for Computer, Desktop, Laptop, PC, Monitor, Projector, HDTV, Chromebook, Raspberry Pi, Roku, Xbox and More - Black	\$34.99
	11/8/2019	VISA	ViewSonic VX2276-SMHD 22 Inch 1080p Frameless Widescreen IPS Monitor with HDMI and DisplayPort	\$259.98
	11/8/2019	VISA	ViewSonic VX2776-SMHD 27 Inch 1080P Frameless Widescreen IPS Monitor with HDMI and DisplayPort	\$186.95
	11/8/2019	VISA	Coffee Brewer Cleaning Tablets	\$21.99

Check Number	Check Date	Payee	Reason	Amount
	11/8/2019	VISA	De-Liming Spring	\$3.85
	11/8/2019	VISA	Evenflo EveryStage DLX All-in-One Car Seat, Canyons	\$169.99
	11/8/2019	VISA	Graco Affix Backless Booster Car Seat, Pierce Tan	\$26.99
	11/8/2019	VISA	van Fuel	\$32.00
		<b>VISA Total</b>		<b>\$5,981.49</b>
50997	11/8/2019	Wakefield Republican, The	Budget/Mtg Notices	\$294.58
50997	11/8/2019	Wakefield Republican, The	Calendar/Menu	\$222.00
50997	11/8/2019	Wakefield Republican, The	Coop Mtg Thank You	\$24.00
50997	11/8/2019	Wakefield Republican, The	Mtg Proceedings	\$345.19
		<b>Wakefield Republican, The Total</b>		<b>\$885.77</b>
50998	11/8/2019	Wakefield School-Interim	Speaker Donation	\$500.00
50998	11/8/2019	Wakefield School-Interim	Hawkfest Honor Choir	\$75.00
50998	11/8/2019	Wakefield School-Interim	Piano Tuning	\$100.00
50998	11/8/2019	Wakefield School-Interim	Wildcat Business Invitational Registration	\$90.00
50998	11/8/2019	Wakefield School-Interim	PK Field Trip	\$280.00
50998	11/8/2019	Wakefield School-Interim	Postage	\$400.00
		<b>Wakefield School-Interim Total</b>		<b>\$1,445.00</b>
<b>Sub Total</b>				<b>\$105,705.57</b>

Sorted By	Value	Description
FUND	02	Depreciation Fund

Check Number	Check Date	Payee	Reason	Amount
1120	11/8/2019	Midway Industrial Systems	10' W x 8' H x4' L, 8000 CFM, 18 GA metal, 30" Tube Axial Fan with 3hp motor at 1/2" SP, 20x20x2 " filters	\$6,500.00
1120	11/8/2019	Midway Industrial Systems	Class 1, Division 1 lighting upgrade	\$2,950.00
1120	11/8/2019	Midway Industrial Systems	Shipping	\$1,000.00
		<b>Midway Industrial Systems Total</b>		<b>\$10,450.00</b>
<b>Sub Total</b>				<b>\$10,450.00</b>

Sorted By	Value	Description
FUND	03	Employee Benefit Fund

Check Number	Check Date	Payee	Reason	Amount
1264	11/8/2019	AxisPlus Benefits	FSA/HSA Participant Fee	\$110.75
		<b>AxisPlus Benefits Total</b>		<b>\$110.75</b>
<b>Sub Total</b>				<b>\$110.75</b>

Sorted By	Value	Description
FUND	06	School Nutrition Fund

Check Number	Check Date	Payee	Reason	Amount
5010	11/8/2019	Appeara	Aprons, Mops & Towels	\$156.24
		<b>Appeara Total</b>		<b>\$156.24</b>
5011	11/8/2019	CenterPoint Energy Services Retail LLC	Sept Natural Gas - NGM811131	\$64.51
		<b>CenterPoint Energy Services Retail LLC Total</b>		<b>\$64.51</b>
5012	11/8/2019	City of Wakefield	Oct2019 Utilities	\$15.13
5012	11/8/2019	City of Wakefield	Oct2019 Utilities	\$251.93
		<b>City of Wakefield Total</b>		<b>\$267.06</b>
5013	11/8/2019	Dean Foods	Milk/Juice	\$3,860.97
		<b>Dean Foods Total</b>		<b>\$3,860.97</b>
5014	11/8/2019	Dollar General	PT Conf Supplies	\$20.40
		<b>Dollar General Total</b>		<b>\$20.40</b>
5015	11/8/2019	Earthgrains Baking Companies, Inc.	Bread	\$530.22
		<b>Earthgrains Baking Companies, Inc. Total</b>		<b>\$530.22</b>

Check Number	Check Date	Payee	Reason	Amount
5016	11/8/2019	ESU #1	In-Service Breakfast	\$26.34
		<b>ESU #1 Total</b>		<b>\$26.34</b>
5017	11/8/2019	Gill Hauling, Inc.	Garbage Service	\$196.62
		<b>Gill Hauling, Inc. Total</b>		<b>\$196.62</b>
5018	11/8/2019	Lazy Acres Decor	National Hot Lunch Week	\$40.00
5018	11/8/2019	Lazy Acres Decor	Shipping	\$4.50
		<b>Lazy Acres Decor Total</b>		<b>\$44.50</b>
5019	11/8/2019	Major Refrigeration Co.	Milk Cooler Repair	\$307.49
		<b>Major Refrigeration Co. Total</b>		<b>\$307.49</b>
5020	11/8/2019	Pac N Save, Inc.	Food	\$7.78
		<b>Pac N Save, Inc. Total</b>		<b>\$7.78</b>
5021	11/8/2019	R & D Catering	In-Service Meal	\$519.00
		<b>R &amp; D Catering Total</b>		<b>\$519.00</b>
	11/8/2019	Sysco Lincoln	Food/Supplies	\$684.95
	11/8/2019	Sysco Lincoln	Supplies	\$26.28
	11/8/2019	Sysco Lincoln	Food/Supplies	\$11,563.04
	11/8/2019	Sysco Lincoln	Return	(\$24.84)
		<b>Sysco Lincoln Total</b>		<b>\$12,249.43</b>
5022	11/8/2019	Techno Ply Ltd	Delimer Descaler	\$389.95
5022	11/8/2019	Techno Ply Ltd	Shipping	\$85.79
		<b>Techno Ply Ltd Total</b>		<b>\$475.74</b>
5023	11/8/2019	US Foods Inc- Commodities	Commodities	\$1,187.52
		<b>US Foods Inc- Commodities Total</b>		<b>\$1,187.52</b>
5024	11/8/2019	US Foods - Sioux Falls	Food/Supplies	\$190.77
5024	11/8/2019	US Foods - Sioux Falls	Food	\$432.99
5024	11/8/2019	US Foods - Sioux Falls	Food/Supplies	\$2,399.43
		<b>US Foods - Sioux Falls Total</b>		<b>\$3,023.19</b>
	11/8/2019	VISA	Wellness Conf Lodging	\$376.64
	11/8/2019	VISA	PT Conf Meal	\$466.41
		<b>VISA Total</b>		<b>\$843.05</b>
<b>Sub Total</b>				<b>\$23,780.06</b>
<b>Grand Total</b>				<b>\$140,046.38</b>



# Wakefield Community School

## Payroll Voucher By Vendor Report

Accounting Cycle: FY19-20; Voucher: 111419,111419 HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/8/2019 1:05:32 PM

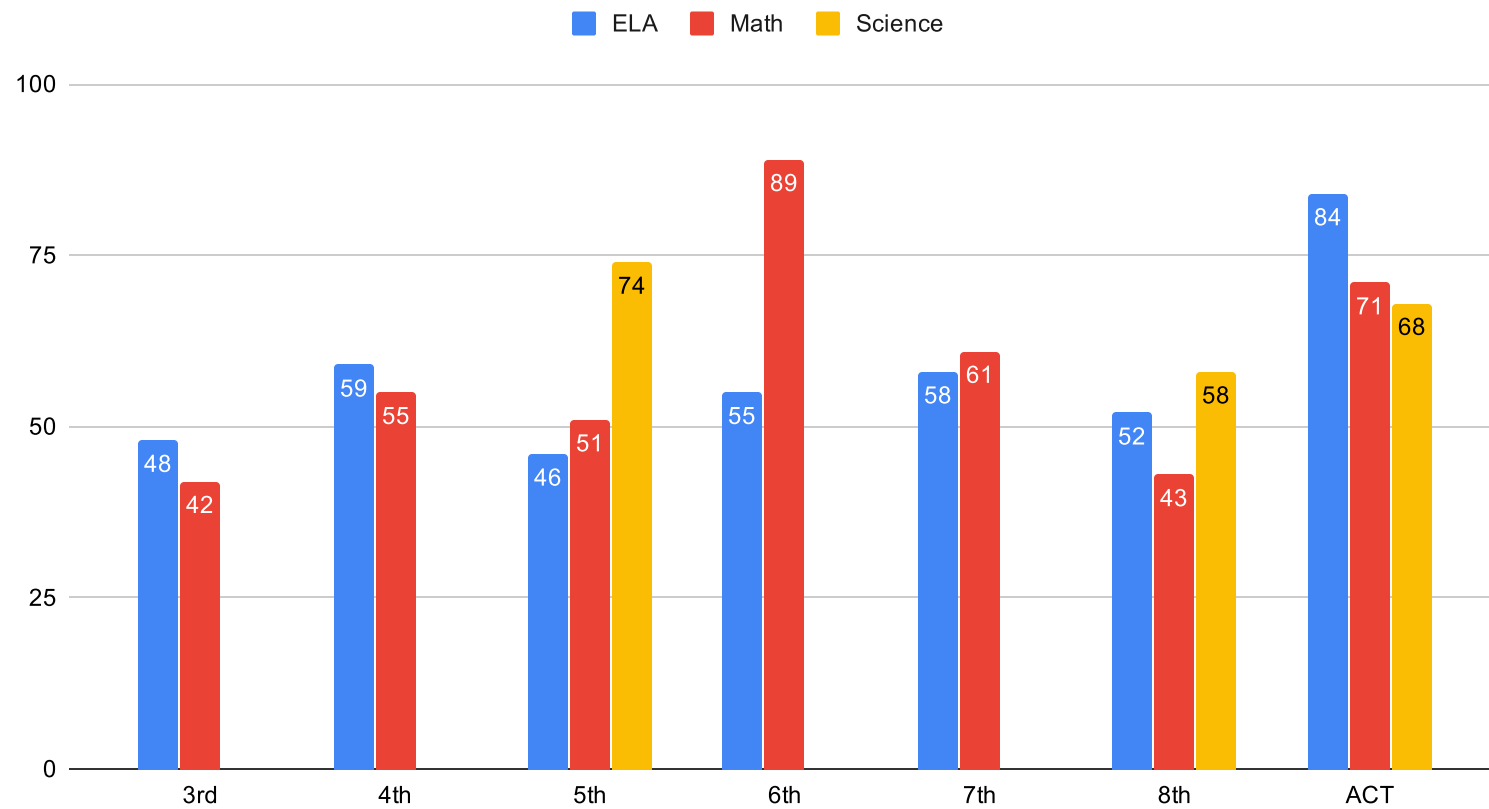
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50944	Aflac	\$1,154.46
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	01-00941-000	Aflac - Accident 125		\$395.85
111419	11/14/2019	01-00901-000	Aflac - Cancer 125		(\$16.17)
111419	11/14/2019	01-00941-000	Aflac - Cancer 125		\$299.11
111419	11/14/2019	01-00901-000	Aflac - Hospital Indemnity		(\$8.19)
111419	11/14/2019	01-00941-000	Aflac - Hospital Indemnity		\$206.44
111419	11/14/2019	01-00941-000	Aflac - Short Term Disability		\$244.66
111419	11/14/2019	01-00941-000	Aflac - Specified Hlth Event 125		\$32.76
Sub Total					\$1,154.46
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50945	AxisPlus Benefits	\$5,899.96
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	01-00941-000	Child Care 125		\$2,898.30
111419	11/14/2019	01-00941-000	Med Reimb 125		\$2,801.66
111419	11/14/2019	06-00941-000	Med Reimb 125		\$200.00
Sub Total					\$5,899.96
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50946	BankFirst	\$76,783.32
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	01-00941-000	Federal Withholding		\$24,602.26
111419	11/14/2019	06-00941-000	Federal Withholding		\$603.08
111419	11/14/2019	01-00941-000	FICA		\$40,723.92
111419	11/14/2019	06-00941-000	FICA		\$1,077.84
111419	11/14/2019	01-00941-000	Medicare		\$9,524.14
111419	11/14/2019	06-00941-000	Medicare		\$252.08
Sub Total					\$76,783.32
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50947	Blue Cross and Blue Shield of NE	\$72,833.62
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	01-00941-000	BCBS Empl Dental 125		\$1,522.38
111419	11/14/2019	01-00901-000	BCBS Empl Health 125		\$735.32
111419	11/14/2019	01-00941-000	BCBS Empl Health 125		\$3,198.02
111419	11/14/2019	01-00941-000	BCBS Employer Dental		\$1,756.96
111419	11/14/2019	06-00941-000	BCBS Employer Dental		\$57.92
111419	11/14/2019	01-00941-000	BCBS Employer Hlth		\$64,483.84
111419	11/14/2019	06-00941-000	BCBS Employer Hlth		\$1,079.18
Sub Total					\$72,833.62
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	207276	5008	Christy Roberts - HSA	\$99.95
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	06-00941-000	HSA Christy Roberts		\$99.95
Sub Total					\$99.95
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	207276	5009	Dave Lunz - HSA	\$99.95
Register	Paid Date	Account Code	Deduction		Amount
111419	11/14/2019	06-00941-000	HSA Dave Lunz		\$99.95

<b>Sub Total</b>				<b>\$99.95</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419	BankFirst	195103		Federal Reserve KC	\$232,308.47
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	Direct Deposit	\$227,009.83	
111419	11/14/2019	06-00941-000	Direct Deposit	\$5,298.64	
<b>Sub Total</b>				<b>\$232,308.47</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419	BankFirst	195103		Iowa Department of Revenue	\$300.00
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	Iowa State Tax	\$300.00	
<b>Sub Total</b>				<b>\$300.00</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419 HSA	BankFirst	195103		Kaylen Tunink - HSA	\$281.82
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	HSA Kaylen Tunink	\$281.82	
<b>Sub Total</b>				<b>\$281.82</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419 HSA	BankFirst	195103	50952	Kim Barge - HSA	\$99.95
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	HSA Kim Barge	\$99.95	
<b>Sub Total</b>				<b>\$99.95</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419 HSA	BankFirst	195103		LaVonne Carson - HSA	\$99.95
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	HSA LaVonne Carson	\$99.95	
<b>Sub Total</b>				<b>\$99.95</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419	BankFirst	195103	50948	Madison National Life	\$2,144.35
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	Dependent Life Ins	\$6.30	
111419	11/14/2019	06-00941-000	Dependent Life Ins	\$2.10	
111419	11/14/2019	01-00901-000	Life Ins Employer	\$50.75	
111419	11/14/2019	01-00941-000	Life Ins Employer	\$750.75	
111419	11/14/2019	06-00941-000	Life Ins Employer	\$29.25	
111419	11/14/2019	01-00901-000	Long Term Disability	(\$5.03)	
111419	11/14/2019	01-00941-000	Long Term Disability	\$1,310.23	
<b>Sub Total</b>				<b>\$2,144.35</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419	BankFirst	195103		MG Trust Company	\$5,755.39
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	403b Plan	\$225.00	
111419	11/14/2019	06-00941-000	403b Plan	\$200.00	
111419	11/14/2019	01-00941-000	403b Plan ROTH	\$5,330.39	
<b>Sub Total</b>				<b>\$5,755.39</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
111419	BankFirst	195103		Nebraska Child Support Payment Center	\$627.00
<b>Register</b>	<b>Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>	<b>Amount</b>	
111419	11/14/2019	01-00941-000	Child Support	\$627.00	
<b>Sub Total</b>				<b>\$627.00</b>	

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103		Nebraska Department of Revenue	\$10,976.84
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	State Withholding - NE	\$10,768.57	
111419	11/14/2019	06-00941-000	State Withholding - NE	\$208.27	
Sub Total				\$10,976.84	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103		Nebraska Retirement System	\$64,016.24
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	NPERS	\$62,601.46	
111419	11/14/2019	06-00941-000	NPERS	\$1,414.78	
Sub Total				\$64,016.24	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	195103	50953	Patricia Wurdeman - HSA	\$99.95
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	HSA Patricia Wurdeman	\$99.95	
Sub Total				\$99.95	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	195103		Shannon Carroll - HSA	\$281.82
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	HSA Shannon Carroll	\$281.82	
Sub Total				\$281.82	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	195103	50954	Teresa Soderberg - HSA	\$99.95
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	HSA Teresa Soderberg	\$99.95	
Sub Total				\$99.95	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419 HSA	BankFirst	195103		Tina Nuernberger - HSA	\$99.95
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	HSA Tina Nuernberger	\$99.95	
Sub Total				\$99.95	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50949	Vision Service Plan	\$870.36
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00901-000	Vision 125	\$9.45	
111419	11/14/2019	01-00941-000	Vision 125	\$832.62	
111419	11/14/2019	06-00941-000	Vision 125	\$28.29	
Sub Total				\$870.36	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50950	Washington National Insurance Co	\$190.40
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	WA Natl - Cancer Ins 125	\$190.40	
Sub Total				\$190.40	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111419	BankFirst	195103	50951	WCS-General Fund	\$1,327.10
Register	Paid Date	Account Code	Deduction	Amount	
111419	11/14/2019	01-00941-000	Limited Computer Use	\$62.00	
111419	11/14/2019	01-00941-000	Summer Ins 125	\$1,265.10	
Sub Total				\$1,327.10	
Grand Total				\$476,450.80	

	3rd	4th	5th	6th	7th	8th	ACT	
ELA	48	59	46	55	58	52	84	
Math	42	55	51	89	61	43	71	
Science			74			58	68	

## NSCAS Results (Spring 2019)



October 2019  
Code: 287186

SUPERINTENDENT  
WAKEFIELD CMTY SD 90-0560  
PO BOX 330  
WAKEFIELD, NE 68784



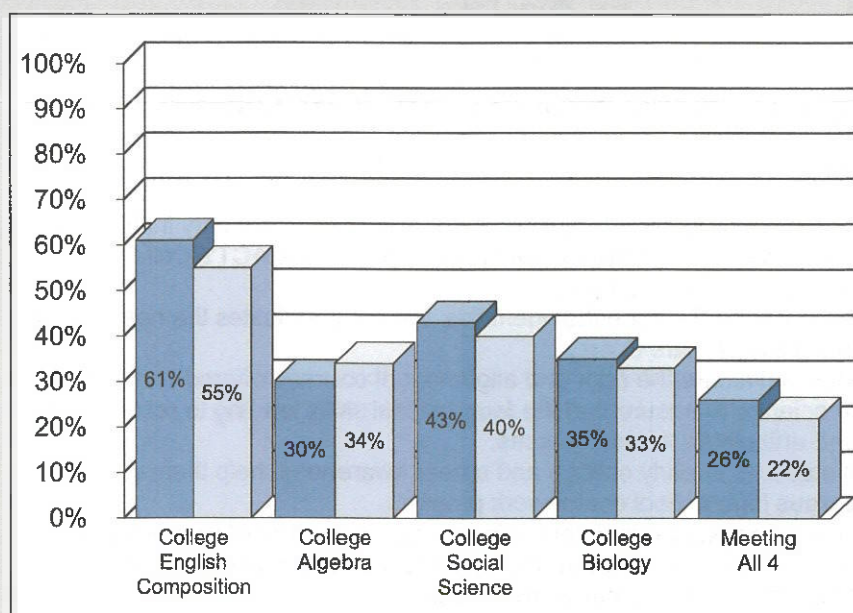
011062110

This report reflects the achievement of your graduates on the ACT over time and an indication of the extent to which they are prepared for college-level work. The ACT consists of curriculum-based tests of educational development in English, mathematics, reading, and science designed to measure the skills needed for success in first-year college coursework. Table 1 shows the five-year trend of your ACT-tested graduates. Beginning with the 2013 Graduating Class, all students whose scores are college reportable, both standard and extended time tests, are included in this report.

**Table 1: Five Year Trends - Average ACT Scores**

Grad Year	Total Tested		English		Mathematics		Reading		Science		Composite	
	District	State	District	State	District	State	District	State	District	State	District	State
2015	23	18,347	20.0	21.1	19.6	21.0	22.1	21.9	20.3	21.6	20.6	21.5
2016	17	18,598	19.9	20.9	20.6	20.8	22.1	21.8	20.8	21.5	21.1	21.4
2017	22	18,993	20.2	20.9	20.4	20.9	19.9	21.9	21.0	21.5	20.5	21.4
2018	35	24,516	18.9	19.4	19.7	19.8	20.0	20.4	18.5	20.1	19.4	20.1
2019	23	24,744	20.7	19.4	19.4	19.7	18.9	20.3	19.4	20.2	19.8	20.0

**Figure 1. Percent of ACT-Tested Students Ready for College-Level Coursework**



## Are Your Students Ready for College?

Through collaborative research with postsecondary institutions nationwide, ACT has established the following as college readiness benchmark scores for designated college courses.

A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

- \* English Composition: 18 on ACT English Test
- \* College Algebra: 22 on ACT Mathematics Test
- \* Social Science: 22 on ACT Reading Test
- \* Biology: 23 on ACT Science Test

■ Your District  
■ State

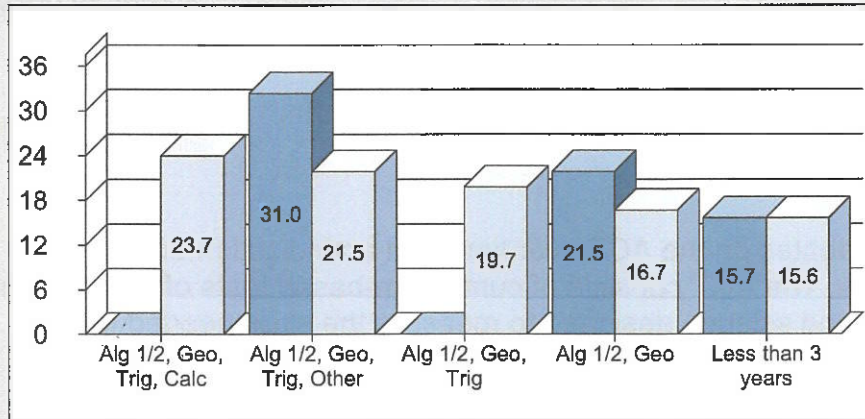
A High School College Readiness Letter has been sent to the Principal of each high school with at least one ACT-tested graduate.



College Readiness Letter for:  
**WAKEFIELD CMTY SD 90-0560**

ACT Research has shown that it is the rigor of coursework - rather than simply the number of core courses - that has the greatest impact on ACT performance and college readiness. Figures 2 and 3 report the value added by increasingly rigorous coursework in mathematics and science respectively.

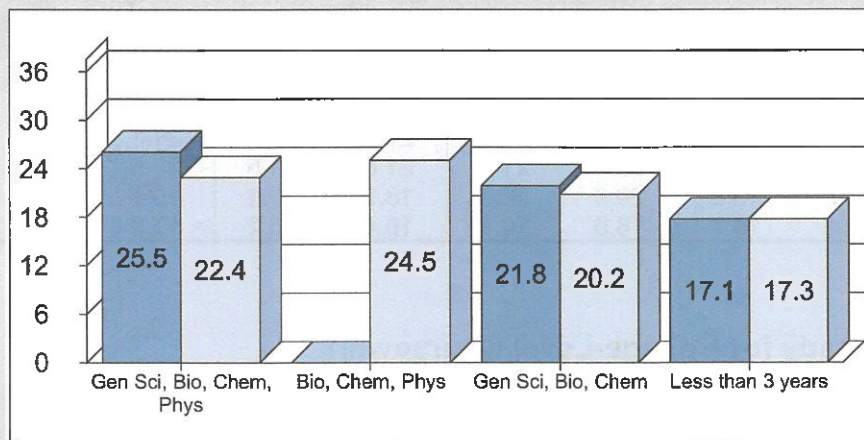
**Figure 2. Average ACT Mathematics Scores by Course Sequence**



**Value Added by Mathematics Courses**

Students who take Algebra 1, Algebra 2, and Geometry typically achieve higher ACT Mathematics scores than students who take less than three years of mathematics. In addition, students who take more advanced mathematics courses substantially increase their ACT Mathematics score.

**Figure 3. Average ACT Science Scores by Course Sequence**



**Value Added by Science Courses**

Students taking Biology and Chemistry in combination with Physics typically achieve higher ACT Science scores than students taking less than three years of science courses.

In order to ensure that all students are ready for college, an overview of vital action steps is provided.

**College Readiness for All: An Action Plan for Schools and Districts**

1. **Create a Common Focus.** Establish collaborative partnerships with local and state postsecondary institutions to come to a shared understanding of what students need to know for college readiness. Use ACT's College Readiness Benchmarks as a common language to define readiness.
2. **Establish High Expectations for All.** Create a school culture that identifies and communicates the need for all students to meet or exceed College Readiness Benchmark Scores.
3. **Require a Rigorous Curriculum.** Review and evaluate the rigor and alignment of courses offered and required in your school in English, mathematics, and science to ensure that the foundational skills leading to readiness for college-level work are taught, reaffirmed, and articulated across courses.
4. **Provide Student Counseling.** Engage all students in early college and career awareness, help them to set high aspirations, and ensure that they plan a rigorous high school coursework program.
5. **Measure and Evaluate Progress.** Monitor and measure every student's progress early and often using college readiness assessments like ACT Aspire and the ACT. Make timely interventions with those students who are not making adequate progress in meeting College Readiness Benchmarks.

To learn more about these recommended action steps and ACT programs that will help improve college readiness for your students, contact ACT Customer Service at 319-337-1365 or [customerservices@act.org](mailto:customerservices@act.org).

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2019



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



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

## INDEPENDENT AUDITORS' REPORT

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

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements 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 modified cash basis of accounting described in Note 1; this includes determining that the modified 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 error or fraud.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 entity'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 entity's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2019, and the respective changes in financial position - modified cash basis for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

## ***Basis of Accounting***

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

## ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 22 - 38 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 37, related to the August 31, 2019, financial statements is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 22 - 37 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Wakefield Community School District No. 560, Wakefield, Nebraska, for the year ended August 31, 2018. These basic financial statements are not presented with the accompanying financial statements. We expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements as a whole. The supplementary information on pages 29 - 36 related to the August 31, 2018, financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 supplementary information on pages 29 - 36 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

The other supplementary information, page 38, which is the responsibility of management, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2019, on our consideration of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

O'Neill, Nebraska  
November 4, 2019

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

				Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts		Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental Activities				
Instruction	4,242,979	22,034	600,680	(3,620,265)
Student support services	422,878			(422,878)
Instructional support	68,806			(68,806)
General administration	228,517			(228,517)
School administration	323,119			(323,119)
Central and business services	282,031			(282,031)
Operation and maintenance of plant	521,932			(521,932)
Student transportation	180,950		4,717	(176,233)
Nutrition program	305,131	111,401	211,849	18,119
Debt service				
Principal	111,047			(111,047)
Interest	6,929			(6,929)
Summer school	3,389			(3,389)
Total governmental activities	<u>6,697,708</u>	<u>133,435</u>	<u>817,246</u>	<u>(5,747,027)</u>
<b>General Receipts</b>				
Taxes				
Property taxes - general purpose				4,539,145
Property taxes - debt service				106,038
Motor vehicle taxes				164,616
Interest				43,747
Licenses and fees				25,069
State aid				633,478
State apportionment				56,015
Homestead exemption				33,547
Property tax credit and personal property tax credit				304,572

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

				Net (Disbursements) Receipts and Changes in Net Position
			Program Receipts	Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General Receipts (Continued)				
State and federal funds not restricted for specific purpose				20,757
Other				9,131
Total general receipts				<u>5,936,115</u>
CHANGE IN NET POSITION				189,088
NET POSITION, beginning of year				<u>3,499,723</u>
NET POSITION, end of year				<u><u>3,688,811</u></u>
ASSETS				
Cash				2,536,253
Cash at county treasurers				<u>1,152,558</u>
TOTAL ASSETS				<u><u>3,688,811</u></u>
NET POSITION				
Restricted for capital outlay				760,661
Restricted for debt service				204,885
Restricted for student fees				611
Unrestricted				<u>2,722,654</u>
TOTAL NET POSITION				<u><u>3,688,811</u></u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds					Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund			
<b>RECEIPTS</b>							
Local receipts							
Property taxes - general purpose	4,468,499		70,646				4,539,145
Property taxes - debt service				82		105,956	106,038
Motor vehicle taxes	164,616						164,616
Interest	29,418	1,671	11,189	130		1,339	43,747
Licenses and fees	2,070						2,070
Other local receipts	9,520						9,520
Nutrition program receipts		110,414					110,414
County and ESU receipts	22,999						22,999
State receipts	1,386,976	2,096	5,434			8,128	1,402,634
Federal receipts	253,228	209,753					462,981
Other	21,645	987					22,632
Total receipts	6,358,971	324,921	87,269	212		115,423	6,886,796
<b>DISBURSEMENTS</b>							
Instruction	4,242,979						4,242,979
Student support services	422,878						422,878
Instructional support	68,806						68,806
General administration	228,517						228,517
School administration	323,119						323,119
Central and business services	282,031						282,031
Operation and maintenance of plant	521,932						521,932
Student transportation	180,950						180,950



WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds					Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund			
DISBURSEMENTS (Continued)		305,131					305,131
Nutrition program						111,047	111,047
Debt service						6,929	6,929
Principal							3,389
Interest	3,389						
Summer school	6,274,601	305,131			117,976		6,697,708
Total disbursements							
RECEIPTS OVER (UNDER) DISBURSEMENTS	84,370	19,790	87,269	212	(2,553)		189,088
FUND BALANCES, beginning of year	2,487,536	131,569	673,392	38,733	168,493		3,499,723
FUND BALANCES, end of year	2,571,906	151,359	760,661	38,945	165,940		3,688,811

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	
ASSETS						
ASSETS						
Cash	1,462,451	151,359	743,419	38,945	140,079	2,536,253
Cash at county treasurers	1,109,455		17,242		25,861	1,152,558
TOTAL ASSETS	2,571,906	151,359	760,661	38,945	165,940	3,688,811
FUND BALANCES						
FUND BALANCES						
Restricted						
Debt service				38,945	165,940	204,885
Capital outlay			760,661			760,661
Student fees	611					611
Assigned						
Nutrition program		151,359				151,359
Capital outlay	628,757					628,757
Employee benefits	36,393					36,393
Future year's budget	35,987					35,987
Unassigned	1,870,158					1,870,158
Total fund balances	2,571,906	151,359	760,661	38,945	165,940	3,688,811
TOTAL FUND BALANCES	2,571,906	151,359	760,661	38,945	165,940	3,688,811

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
AUGUST 31, 2019

	Agency Fund
	<u>Activities Fund</u>
ASSETS	
Cash	<u>110,650</u>
LIABILITIES	
Due to student groups and others	<u>110,650</u>
NET POSITION	<u><u>- 0 -</u></u>

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The Wakefield Community School District No. 560, Wakefield, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

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

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable.

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

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

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB No. 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activity reported in this fund are the receipts and disbursements of driver's education.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

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

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

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

Fiduciary Fund Types

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

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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



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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

NOTE 2. CASH

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

The District's cash is reported as follows:

Governmental-type activities	2,536,253
Fiduciary Funds	110,650
Total cash and investments	<u>2,646,903</u>

The carrying value (fair value) of the cash consisted of the following:

Demand deposits	2,631,052
Certificates of deposit	15,851
Total cash and investments	<u>2,646,903</u>

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

NOTE 2. CASH (Continued)

At August 31, 2019, there were no certificates of deposit maturing beyond one year.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2019, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Investments

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2019.

NOTE 3. RETIREMENT PLAN

**Plan Description**

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

**Benefits Provided**

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

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

NOTE 3. RETIREMENT PLAN (Continued)

**Benefits Provided (Continued)**

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

**Contributions**

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- District: The District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2019, was \$344,762.

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

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

NOTE 4. LONG-TERM DEBT

Nebraska Department of Energy Loan

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

Changes in Long-Term Debt

Balance, beginning of year	683,390
Principal payments	<u>(111,047)</u>
Balance, end of year	<u>572,343</u>

Future Maturities

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

Year Ending August 31,	Department of Energy Loan	
	Principal	Interest
2020	112,173	5,803
2021	113,298	4,678
2022	114,459	3,517
2023	115,620	2,356
2024	<u>116,793</u>	<u>1,184</u>
	<u>572,343</u>	<u>17,538</u>

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

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

NOTE 6. DIXON COUNTY COMMON SCHOOL COOPERATIVE ACCOUNT

In February 2007, the District approved an agreement to establish the Dixon County Common School Cooperative, pursuant to the Nebraska Interlocal Cooperation Act, with five other area schools to receive and distribute funds received pursuant to certain civil penalties ordered by the United States District Court. The funds were for exclusive use and support of educational programs of said schools and were to be used for any purpose authorized under the General Fund budget of disbursements. The terms of the Agreement automatically extends the life of the Cooperative for additional fiscal years until all funds are paid out or the Agreement is otherwise terminated. Separate accounts were required to be established for each member by the fiscal agent of the Cooperative, Dixon County School District No. 1. The initial share of the funds for Wakefield Community School District No. 560 was \$133,220. Requests for disbursement may be made at any time upon authorization of the Board.

As of August 31, 2019, the balance of the separate account maintained for Wakefield Community School District No. 560 was \$102,465. These funds are not recognized as assets of the District since funds are held by the fiscal agent, Dixon County School District No. 1, and are not available for use of the District until authorized by the Board of Education in accordance with the intent of the Interlocal Agreement.

NOTE 7. TAX ABATEMENTS

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

Information relevant to the tax abatements impacting the District for the year ending August 31, 2019, are as follows:

Total TIF Valuation 2018	14,041,080
District's total levy (per \$100 valuation)	1.007583
District's share of tax abatement	141,476

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be reported as custodial funds and

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

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS (Continued)

a statement of changes will be a required financial statement. Other activities not meeting this criteria will be reported as governmental funds. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 9. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2019, the date the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION



WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
<b>RECEIPTS</b>						
Local receipts						
Property taxes - general purpose	4,468,499					4,468,499
Motor vehicle taxes	164,616					164,616
Interest	20,142	9,171	105			29,418
Local licenses and fees	2,070					2,070
Other local receipts	9,520					9,520
County and ESU receipts	22,999					22,999
State receipts	1,386,976					1,386,976
Federal receipts	253,228					253,228
Other	4,641	3,970	9,034	4,000		21,645
Total receipts	6,332,691	13,141	9,139	4,000		6,358,971
<b>DISBURSEMENTS</b>						
Instruction	3,994,867		1,432		246,680	4,242,979
Student support services	402,878				20,000	422,878
Instructional support	68,806					68,806
General administration	228,517					228,517
School administration	323,119					323,119
Central and business services	282,031					282,031
Operation and maintenance of plant	453,645	108,287			(40,000)	521,932
Student transportation	215,950				(35,000)	180,950

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
DISBURSEMENTS (Continued)						
State categorical programs	8,090				(8,090)	
Federal programs	253,590				(253,590)	
Summer school				3,389		3,389
Activities Fund support	20,000				(20,000)	
Total disbursements	<u>6,251,493</u>	<u>108,287</u>	<u>1,432</u>	<u>3,389</u>	<u>(90,000)</u>	<u>6,274,601</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	81,198	(95,146)	7,707	611	90,000	84,370
OTHER FINANCING SOURCES (USES) Transfers	<u>21,100</u>	<u>90,000</u>		<u>(21,100)</u>	<u>(90,000)</u>	
NET CHANGE IN FUND BALANCES	<u>102,298</u>	<u>(5,146)</u>	<u>7,707</u>	<u>(20,489)</u>		<u>84,370</u>
FUND BALANCES, beginning of year	<u>1,803,847</u>	<u>633,903</u>	<u>28,686</u>	<u>21,100</u>		<u>2,487,536</u>
FUND BALANCES, end of year	<u>1,906,145</u>	<u>628,757</u>	<u>36,393</u>	<u>611</u>		<u>2,571,906</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA

GENERAL FUND COMPONENTS

COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES -  
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2019

ASSETS

ASSETS	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclassification	Total General Fund
Cash	796,690	628,757	36,393	611		1,462,451
Cash at county treasurers	<u>1,109,455</u>					<u>1,109,455</u>
TOTAL ASSETS	<u>1,906,145</u>	<u>628,757</u>	<u>36,393</u>	<u>611</u>		<u>2,571,906</u>

FUND BALANCES

FUND BALANCES	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclassification	Total General Fund
Restricted						
Student fees				611		611
Assigned						
Capital outlay		628,757				628,757
Employee benefits			36,393			36,393
Future year's budget	35,987					35,987
Unassigned	<u>1,870,158</u>					<u>1,870,158</u>
Total fund balances	<u>1,906,145</u>	<u>628,757</u>	<u>36,393</u>	<u>611</u>		<u>2,571,906</u>
TOTAL FUND BALANCES	<u>1,906,145</u>	<u>628,757</u>	<u>36,393</u>	<u>611</u>		<u>2,571,906</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,088,872</u>	<u>1,803,847</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes	4,694,565	4,468,499
1125	Motor vehicle taxes	140,000	164,616
1323	Tuition from other districts (special education)	8,900	9,000
1510	Interest	4,000	20,142
1910	Rental of school equipment and facilities		520
1911	Local license fees	1,000	2,070
1990	Miscellaneous local revenue	100	
	Total local sources	<u>4,848,565</u>	<u>4,664,847</u>
County and ESU sources			
2110	Fines and licenses	<u>12,000</u>	<u>22,999</u>
State sources			
3110	State aid	633,478	633,478
3120	Special education programs - school age	300,000	329,471
3125	Special education pupil transportation - school age	1,000	4,717
3130	Homestead exemption		32,289
3131	Property tax credit		149,693
3132	Personal property tax credit		143,363
3133	Nameplate capacity		9,395
3166	Flex funding: school age support services		13,059
3180	Pro-rate motor vehicle	8,000	10,574
3400	State apportionment	55,000	56,015
3535	Payments for high ability learners	5,500	4,922
	Total state sources	<u>1,002,978</u>	<u>1,386,976</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2019

		Original and Final Budget	Actual
RECEIPTS (Continued)			
	Federal sources		
4310	REAP		38,707
4505	Title I, Part A		70,101
4506	Title I Accountability		6,219
4509	Title II, Part A	85,000	8,983
4512	IDEA Part B base allocation	90,000	35,886
4516	IDEA Preschool base allocation		479
4519	IDEA enrollment/poverty		66,614
4525	Vocational education		4,931
4530	Other categorical receipts	35,000	
4708	Medicaid in public schools		3,558
4709	Medicaid administrative activities (MAAPS)	2,000	7,750
4969	Title IV-A		10,000
	Total federal sources	<u>212,000</u>	<u>253,228</u>
	Nonrevenue receipts		
5200	Fund transfers in		21,100
5300	Sale of real or personal property		1,441
5690	Other nonrevenue	603,804	3,200
	Total nonrevenue receipts	<u>603,804</u>	<u>25,741</u>
	Total receipts	<u>6,679,347</u>	<u>6,353,791</u>
	TOTAL FUNDS AVAILABLE	<u>8,768,219</u>	<u>8,157,638</u>
DISBURSEMENTS			
1000	Instruction		
1100	Regular instruction	3,369,365	2,691,690
1125	Flex funding		30,804
1150	Limited English proficiency		209,005
1160	Poverty programs		278,041

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Instruction (Continued)		
1190 Early childhood educational programs		72,080
1200 Special education - school age	1,054,887	536,426
1291 Special education - ages 3 - 5		156,415
1292 Special education - ages 0 - 2		20,406
2100 Support services - students		
2120 Guidance services	196,160	122,484
2130 Health services		41,776
2141 Psychological services - special education school age		76,240
2151 Speech pathology and audiology - special education school age		98,127
2161 Occupational therapy - special education school age		8,803
2171 Physical therapy - special education school age		2,970
2181 Visually impaired		35,000
2190 Support - other		17,478
2200 Support services - instruction	76,090	
2213 Instructional staff training		6,548
2220 Library/Media services		62,258
2300 Support services - general administration		
2310 Board of Education	49,775	51,326
2320 Executive administration	162,151	160,276
2330 District legal services	20,000	16,915
2410 Office of the Principal	317,530	323,119
2500 Central services	317,230	
2510 Fiscal services		144,046
2580 Administrative technology services		137,985
2600 Operation and maintenance of plant	490,310	
2610 Operation of buildings		415,221
2630 Care and upkeep of grounds		36,545
2670 Safety		1,879
2700 Student transportation		
2710 Regular pupil transportation	224,850	167,449
2712 School age special education pupil transportation	18,445	11,462
2730 Vehicle servicing and maintenance - regular education		37,039
3500 State categorical programs	7,715	
3535 High ability learners		8,090

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
6000 Federal programs	254,255	
6200 Title I, Part A		99,151
6310 Title II, Part A		3,016
6404 IDEA Part B base		35,886
6406 IDEA preschool base		555
6410 IDEA enrollment/poverty		71,342
6700 Vocational education		4,931
6925 Title III		2
6992 REAP		38,707
8000 Activities Fund support	20,000	20,000
Budget contingency	603,804	
Total disbursements	<u>7,182,567</u>	<u>6,251,493</u>
FUND BALANCE, end of year	<u>1,585,652</u>	<u>1,906,145</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		796,690
County treasurers		<u>1,109,455</u>
TOTAL FUND BALANCE		<u>1,906,145</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>633,216</u>	<u>633,903</u>	<u>702,869</u>
RECEIPTS			
Interest	2,000	9,171	6,559
Interfund transfers - expensed from the General Fund	100,000	90,000	4,100
Other nonrevenue receipts		<u>3,970</u>	
Total receipts	<u>102,000</u>	<u>103,141</u>	<u>10,659</u>
TOTAL FUNDS AVAILABLE	<u>735,216</u>	<u>737,044</u>	<u>713,528</u>
DISBURSEMENTS			
Technology	15,000	6,712	
Vehicle acquisition	30,000		
Equipment	50,000		
Capital outlay	<u>640,216</u>	<u>101,575</u>	<u>79,625</u>
Total disbursements	<u>735,216</u>	<u>108,287</u>	<u>79,625</u>
FUND BALANCE, end of year	<u>        </u>	<u>628,757</u>	<u>633,903</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>628,757</u>	<u>633,903</u>

See accompanying notes to budgetary schedules.



WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>28,778</u>	<u>28,686</u>	<u>21,499</u>
RECEIPTS			
Interest	25	105	50
Other	<u>6,000</u>	<u>9,034</u>	<u>8,223</u>
Total receipts	<u>6,025</u>	<u>9,139</u>	<u>8,273</u>
TOTAL FUNDS AVAILABLE	<u>34,803</u>	<u>37,825</u>	<u>29,772</u>
DISBURSEMENTS			
Unemployment and benefits	33,603		
Purchased services	<u>1,200</u>	<u>1,432</u>	<u>1,086</u>
Total disbursements	<u>34,803</u>	<u>1,432</u>	<u>1,086</u>
FUND BALANCE, end of year	<u>          </u>	<u>36,393</u>	<u>28,686</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>36,393</u>	<u>28,686</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>118,229</u>	<u>131,569</u>	<u>99,030</u>
RECEIPTS			
Federal reimbursements	175,000	209,753	188,181
State reimbursements	1,500	2,096	1,867
Sales	83,500	110,414	107,407
Interest	450	1,671	850
Nonrevenue receipts		987	
Total receipts	<u>260,450</u>	<u>324,921</u>	<u>298,305</u>
TOTAL FUNDS AVAILABLE	<u>378,679</u>	<u>456,490</u>	<u>397,335</u>
DISBURSEMENTS			
Cost of food supplies	187,679	162,853	134,411
Salaries and benefits	123,000	102,928	104,739
Purchased services	20,000	14,326	6,500
Supplies and materials	20,000	18,119	11,912
Capital outlay	25,000	6,213	7,199
Other expenses	3,000	692	1,005
Total disbursements	<u>378,679</u>	<u>305,131</u>	<u>265,766</u>
FUND BALANCE, end of year	<u>          </u>	<u>151,359</u>	<u>131,569</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>151,359</u>	<u>131,569</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>38,725</u>	<u>38,733</u>	<u>38,558</u>
RECEIPTS			
Property taxes		82	90
Interest	50	130	85
Total receipts	<u>50</u>	<u>212</u>	<u>175</u>
TOTAL FUNDS AVAILABLE	<u>38,775</u>	<u>38,945</u>	<u>38,733</u>
DISBURSEMENTS			
Repayment of principal	<u>38,775</u>		
FUND BALANCE, end of year		<u>38,945</u>	<u>38,733</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>38,945</u>	<u>38,733</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>676,570</u>	<u>673,392</u>	<u>599,581</u>
RECEIPTS			
Local			
Property taxes	73,353	70,646	67,087
Interest	2,500	11,189	6,257
State			
Homestead exemption		493	441
Property tax credit		66	4,838
Personal property tax credit		4,560	23
Pro-rate motor vehicle	100	167	165
Nameplate capacity		148	
Total receipts	<u>75,953</u>	<u>87,269</u>	<u>78,811</u>
TOTAL FUNDS AVAILABLE	<u>752,523</u>	<u>760,661</u>	<u>678,392</u>
DISBURSEMENTS			
Capital outlay	452,523		
Site acquisition and improvements	100,000		
Building acquisition and improvement	200,000		5,000
Total disbursements	<u>752,523</u>		<u>5,000</u>
FUND BALANCE, end of year	<u></u>	<u>760,661</u>	<u>673,392</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		743,419	658,107
County treasurers		<u>17,242</u>	<u>15,285</u>
TOTAL FUND BALANCE		<u>760,661</u>	<u>673,392</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>177,418</u>	<u>168,493</u>	<u>176,018</u>
RECEIPTS			
Local			
Property taxes	110,027	105,956	101,409
Interest	300	1,339	838
State			
Homestead exemption		765	661
Property tax credit		3,496	7,082
Personal property tax credit		3,394	227
Nameplate capacity		222	
Pro-rate motor vehicle	225	251	234
Total receipts	<u>110,552</u>	<u>115,423</u>	<u>110,451</u>
TOTAL FUNDS AVAILABLE	<u>287,970</u>	<u>283,916</u>	<u>286,469</u>
DISBURSEMENTS			
Building and site improvement	111,006		
Debt service principal	111,047	111,047	109,933
Debt service interest	6,929	6,929	8,043
Total disbursements	<u>228,982</u>	<u>117,976</u>	<u>117,976</u>
FUND BALANCE, end of year	<u>58,988</u>	<u>165,940</u>	<u>168,493</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		140,079	145,566
County treasurers		25,861	22,927
TOTAL FUND BALANCE		<u>165,940</u>	<u>168,493</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
STUDENT FEE FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>19,749</u>	<u>21,100</u>	<u>14,321</u>
RECEIPTS			
Student fees	<u>14,800</u>	<u>4,000</u>	<u>10,750</u>
TOTAL FUNDS AVAILABLE	<u>34,549</u>	<u>25,100</u>	<u>25,071</u>
DISBURSEMENTS			
Summer school and other	34,549	3,389	3,971
Transfer to General Fund		<u>21,100</u>	
Total disbursements	<u>34,549</u>	<u>24,489</u>	<u>3,971</u>
FUND BALANCE, end of year	<u>          </u>	<u>611</u>	<u>21,100</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>611</u>	<u>21,100</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
ACTIVITIES FUND  
YEAR ENDED AUGUST 31, 2019  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2018)

	Original and Final Budget	2019 Actual	2018 Actual
FUND BALANCE, beginning of year	<u>102,119</u>	<u>110,294</u>	<u>77,867</u>
RECEIPTS			
Local receipts			
Activities receipts	120,000	143,268	147,613
General Fund support	<u>10,000</u>	<u>20,000</u>	<u>25,000</u>
Total receipts	<u>130,000</u>	<u>163,268</u>	<u>172,613</u>
TOTAL FUNDS AVAILABLE	<u>232,119</u>	<u>273,562</u>	<u>250,480</u>
DISBURSEMENTS			
Support services pupils			
Other disbursements	<u>232,119</u>	<u>162,912</u>	<u>140,186</u>
FUND BALANCE, end of year	<u>          </u>	<u>110,650</u>	<u>110,294</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		94,799	94,654
Certificate of deposit		<u>15,851</u>	<u>15,640</u>
		<u>110,650</u>	<u>110,294</u>

See accompanying notes to budgetary schedules.

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

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

Basis of Accounting

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

The \$90,000 transfer to the Depreciation Fund is included in instruction, student support services, operation and maintenance of plant, and student transportation for budgetary reporting purposes.

Budget Law

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

Comparative Data

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

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>84,370</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	102,298
Depreciation Fund	(5,146)
Employee Benefit Fund	7,707
Student Fee Fund	<u>(20,489)</u>
	<u>84,370</u>



WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2019

	Balance 9/1/18	Receipts	Disburse- ments	Balance 8/31/19
National Honor Society	3,995	968	1,134	3,829
Athletics	48,160	77,625	82,071	43,714
Concessions		21,171	21,171	
Classes	2,457	6,988	6,469	2,976
Interest	15,225	870		16,095
PE Uniforms	(350)	186		(164)
FBLA	1,553	6,765	4,364	3,954
FCCLA	6,190	9,748	8,046	7,892
FFA	205	420		625
Student Assistance	1,000		50	950
Speech and Drama	5,212	3,536	4,162	4,586
Student Council	1,732	2,859	2,388	2,203
HS Lounge	2,453	442	1,157	1,738
Annual	1,967	4,772	7,546	(807)
TOTAD	578			578
Library	1,436	1,646	1,284	1,798
Pop Fund	8,920	1,810	1,830	8,900
Power Drive	1,023	50		1,073
Wakefield Elementary	4,168	1,351	3,519	2,000
One Act		2,456	2,456	
HS Swing Choir	1,344	2,760	2,477	1,627
Youth Foundation	750			750
Playground Fund	500			500
Homecoming		2,084	83	2,001
Art Club	1,336	2,680	2,154	1,862
Memorials	200			200
State Tournaments		12,081	10,551	1,530
Student Fees	240			240
<b>TOTAL ACTIVITIES FUND</b>	<b><u>110,294</u></b>	<b><u>163,268</u></b>	<b><u>162,912</u></b>	<b><u>110,650</u></b>
<b>BUDGET</b>	<b><u>102,119</u></b>	<b><u>130,000</u></b>	<b><u>232,119</u></b>	



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2019.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2019-001, 2019-002, and 2019-003.

## Compliance and Other Matters

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

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

Wakefield Community School District No. 560, Wakefield, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Wakefield Community School District No. 560, Wakefield, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## Purpose of this Report

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

Dana F Cole + Company, LLP

O'Neill, Nebraska  
November 4, 2019

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2019-002 FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2019-003 DOCUMENTATION OF PROCEDURES

Criteria

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

Condition

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2019

2019-003 DOCUMENTATION OF PROCEDURES (Continued)

Cause

The District has limited number of personnel.

Potential Effect

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

Recommendations

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

District's Response

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

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2019-001, 2019-002, and 2019-003 were also reported for the year ended August 31, 2018, in our report dated October 30, 2018.



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

112 NORTH SIXTH STREET  
PO BOX 359  
O'NEILL, NEBRASKA 68763  
T: 402.336.2030 F: 402.336.3276

**DANACOLE.COM**

November 4, 2019

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

Dear Members of the Board:

Our audit for Wakefield Community School District No. 560 for the year ended August 31, 2019, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

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

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

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

Wakefield Community School District No. 560  
November 4, 2019  
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2019, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2019.

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

Yours truly,

A handwritten signature in black ink that reads "Dana F. Cole & Company, LLP". The signature is written in a cursive, flowing style.

DANA F. COLE & COMPANY, LLP



**Policy Review**

**Series 1000 – 2000**

**November 7, 2019**

**1000 Series: Policy Overview and Mission Statement**

1001 – General Policy Statements

1002 – Creation and Amendment of Policies

1003 – Mission and Vision Statement

1004 – Distribution of Policies

## **1001**

### **General Policy Statement**

The organization, management, and control of this school district is vested in its board of education ("board"). To guide the board and school district operations, and to assist it and its designees in carrying out duties, the board will establish, maintain, and amend a set of policies.

Written board policies serve the following purposes:

1. Formally articulating the board's goals and long-term objectives.
2. Providing district administrators and staff with guidance in making decisions that affect students, employees and patrons of the district.
3. Informing the public of the manner that the board and district will conduct its business and its relationships with staff, pupils, parents and patrons.

To avoid unnecessary rigidity, these policies are stated in general terms. With the exception of statutory requirements or instances when the specific application of a policy is essential to the long-term welfare of the district, these policies are intended to provide administrators with the flexibility to apply them to a wide range of situations.

The policies are not the only guidelines for district operations. Specific regulations, procedures, and practices also help guide and govern actions and decisions. They must be consistent with policies, but serve a different purpose.

### **Exceptional Circumstances**

The board cannot foresee every situation that may arise, and circumstances will occur when these policies provide inadequate guidance. In such circumstances, the superintendent should use his or her best judgment, and communicate with the board about the situation as soon as is convenient.

### **Validity of Policies**

Each policy and its provision should be interpreted so that it is valid under applicable law. If a court determines that a provision of a policy is invalid, such invalidity shall not affect the remaining provisions of that policy.

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

## **1002**

### **Creation and Amendment of Board of Education Policies**

#### **Creation of Board Policies**

Each of these policies shall become the official policy of the school district when the board has approved it by majority vote of the members present at any lawfully convened meeting of the board.

#### **Amendment of Board Policies**

The board may revise policies at a regular or special meeting if the proposed revision, addition, or amendment has been distributed to the board members in writing prior to the meeting at which it is to be adopted.

In an emergency, the board may declare an emergency and revise policies without having distributed copies of the proposed revisions to board members prior to the meeting.

Each policy shall bear the date when it was adopted, revised or reviewed.

The superintendent shall distribute copies of these policies to all members of the board, maintain a master copy in the central office, and see to it that the policies are maintained on the school district's web site.

#### **Annual Review**

The board shall review all policies at least once every three years. Nebraska statutes require an annual review of specific policies, and such policies shall be so identified. The board may update or add policies as needed. The board shall determine the number of copies of policies to be made and their distribution. The superintendent shall maintain an up-to-date master copy of the policies in the main administrative office. Unless otherwise directed by the board, the master copy shall be considered the official district policy manual.

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

**1003**  
**Mission and Vision**

**Motto: “Educate, Empower, Aspire”**

**Mission Statement:**

The mission of Wakefield community school in partnership with parents and community is to develop all students into collaborative lifelong learners who demonstrate effective communication, critical thinking and problem solving skills in a changing global society.

**Vision Statement:**

Wakefield Schools will accomplish the mission by providing a safe and nurturing learning environment, a commitment to common goals, a challenging relevant curriculum and success for the whole learner.

**We Believe** (action statements)

**1. in a partnership between parents and community:**

Parents and community will support our school in all academic, social and extra-curricular opportunities. Patrons and parents will encourage student attendance, academic excellence and school participation.

**2. in developing all students:**

Wakefield Schools’ educational team is committed to providing all students with relevant educational opportunities that allow individuals to meet or exceed district expectations.

**3. in collaboratively creating lifelong learners:**

Students, educators and the global society will work collaboratively in mutually respectful relationships that establish a passion and dedication for learning and innovation.

**4. in the importance of effective communication skills:**

Students will acquire and demonstrate effective and ethical communication skills through multiple modalities in a technologically rich environment.

**5. in critical thinking and problem solving:**

Wakefield schools will facilitate real life opportunities that require all learners to synthesize information, distinguish relevant information, draw inferences and conclusions and critically evaluate and apply findings/results in innovative ways.

**6. in a constantly changing global society:**

Our students will adapt, accept change and appreciate various perspectives and beliefs while establishing and building respectful relationships through personal interaction and technological advancements to ensure student success in our communities.

Adopted: 3/12/2012

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

Reviewed: 04/18/2017

**1004**  
**Distribution of Policies**

The superintendent shall see to the posting of a current copy of these policies on the district's web site and to the maintenance of a master copy of the policy manual in the main administrative office. Other copies will be made available as needed throughout the district.

The board and the district's officers and employees shall make other information about the school district and its schools, programs, policies and procedures available to all interested persons, as appropriate.

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

**2000**  
**Policies Regarding Role and Conduct of the Board of Education**

- 2001 – Role of the Board of Education
- 2002 – Organization of Board
- 2003 – Development and Education of Board Members
- 2004 – Oath of Office
- 2005 – Conflict of Interest
- 2006 – Complaint Procedure
- 2007 – Reimbursement and Miscellaneous Expenditures
- 2008 – Meetings
- 2009 – Public Participation at Board Meetings
  - 2009 - Public Comment Rules Addendum
- 2010 – Preparation for Board Meetings
- 2011 – Membership in Organizations
- 2012 – Code of Ethics
- 2013 – Violations of Code of Ethics
- 2014 – Relationship with District Legal Counsel
- 2015 – Student Member of School Board
- 2016 - Participation in Insurance Program by Board Members
- 2017 - Indemnification and Liability Insurance

## **2001 Role of the Board of Education**

The board of education (board) is charged by the Legislature with the duty of providing public elementary and secondary education to the citizens of the district. The Legislature has also created the State Board of Education and the State Department of Education, and has delegated certain regulatory and advisory functions to them. The board is responsible to these agencies as specified by law.

The board's primary duties are: (1) to establish a mission, goals, and policies; (2) to establish and maintain school facilities; (3) to select a superintendent; (4) to adopt a fiscally responsible budget; and (5) to evaluate programs.

### **1. Establishment of Mission, Goals and Policies**

The board shall concern itself with broad questions of mission, goals and policy, rather than administrative details. The application of policies is an administrative task to be performed by the superintendent of schools and his or her administrative staff, who shall be held responsible for the effective administration and supervision of the entire school district.

### **2. Establishment and Maintenance of School Facilities and Other Resources**

The board is the legal agency through which the community works to provide the physical facilities, curriculum, instructional supplies and staff to enable the district's mission and objectives to be carried out. The board will establish and maintain school facilities necessary to educate the students of the district.

### **3. Selection of the Superintendent of Schools**

The board will employ a superintendent of schools as the chief executive to whom it will delegate, through policy statements and procedures for accountability, the administration of the school program. As the chief administrator for the board, the superintendent will implement board policies and supervise the day-to-day operation of the school system. The superintendent will keep the board informed of the implementation of the plans and policies, and will recommend changes to policies as necessary. The superintendent will furnish educational leadership to the board, the school staff, and the community.



#### 4. Fiscally Responsible Budget

The board will annually adopt a fiscally responsible budget that will permit the district to accomplish its goals and objectives. The management of the financial program and the development of the proposed budget for the district is delegated to the superintendent.

The board will work for adequate and dependable financial support of the public schools, promotion of effective and efficient organization, and administration of the district.

#### 5. Evaluation of Program

The board will evaluate, or cause to be evaluated, the progress and results of the educational program on a continuous basis. In making these evaluations, the board will seek and give appropriate weight to the superintendent's analysis and recommendations.

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

**2002**  
**Organization of the Board**

1. Membership, Term and Election

- a. The Board of Education shall be comprised of six members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.
- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the proceedings is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. A treasurer from the board will be designated on a year-to-year basis.
- ii. The treasurer will sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.

- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized by the board and has been duly countersigned by the president.
- v. The vice president or secretary may sign any warrant in the absence of either the president or the treasurer.

### 3. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a “second,”; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:
  - i. If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.
  - ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
  - iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers’ names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

### 4. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee on American Civics. The committee’s duties shall be those prescribed by Nebraska statutes, which include:
  - i. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
  - ii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
  - iii. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760-.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
  - iv. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial

role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;

- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vi. Ensure that the district develops and utilized formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
  - 1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United State Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
  - 2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or
  - 3. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event; and
- viii. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

#### 5. Vacancies

- a. A vacancy on the board of education shall exist when any one of the following occurs:
  - i. A member submits his or her formal resignation from the board.
  - ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.
  - iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
  - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the

unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.

- c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: 12/19/2009

Revised on: 7/15/2019

Reviewed on: 7/15/2019

**2003**  
**Development and Education of Board Members**

**1. New Board Member Orientation**

- a. All new board members are strongly encouraged to attend the Nebraska Association of School Boards (NASB) workshop for board members unless excused by the remaining members of the board.
- b. Sitting board members and the superintendent will assist each new member-elect to understand the board's functions, policies and procedures before he or she takes office.

**2. Ongoing Development and Education**

- a. Board members provide the most effective service to the district when they are continuously updated on educational and legal issues. Attendance at meetings directly or indirectly related to education or school matters is encouraged for the value they have to the school system and the professional growth of board members.
- b. Board members are encouraged to engage in continuing education such as:
  - i. Participation in local, regional and state conferences and workshops such as meetings of the NASB, the Nebraska Rural Community Schools Association (NRCSA), and the Nebraska Council of School Administrators (NCSA).
  - ii. Participation in legislative sessions and related activities.
  - iii. Participation in national conventions such as the National School Boards Association (NSBA) and/or the American Association of School Administrators (AASA) on a rotating basis among the members.
  - iv. Examination of other school facilities and their programs.
- c. The superintendent shall notify board members of all relevant conferences and workshops.
  - i. Other local and regional meetings and/or in-service activities.

**3. Reimbursement for Education and Development**

Board member expenses for attendance at any of the above activities shall be paid by the school district. These expenses include registration, travel, lodging and meals directly connecting with the activity. The district will reimburse board members for their actual

and necessary expenses incurred carrying out their duties while attending local, regional and national conferences and workshops.

Adopted on: 12/14/2009

Revised on: 03/10/2014

Reviewed on: 04/18/2017

## **2004**

### **Oath of office**

No board member is required to take an oath of office pursuant to Nebraska law. However, new board members may voluntarily take the following oath before entering into their official duties:

I, ....., do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of member of the board of education, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

Board members may affirm the oath orally or in writing. Copies of written oaths will be retained as official records of the school district in the main administrative office and such other places as may be required by law. Board members who give the oath orally will be noted in the minutes.

Adopted on: 12/14/2009

Revised on: 05/8/2017

Reviewed on: 04/18/2017

## **2005**

### **Conflict of Interest**

Any member of the board of education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

#### **1. Definitions.** For purposes of this policy:

- a. Business with which a board member is associated shall include the following:
  - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
  - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
- b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
- c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

#### **2. Contracts with the School District.**

- a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or more, in any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.



- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her immediate family has a business association with the business involved in the contract or will receive a direct pecuniary fee or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
  - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
  - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
  - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

### **3. Contracts with Board Member's Immediate Family.**

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
  - (1) All district employees.
  - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

### **4. Employing Members of the Immediate Family.**

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
  - (1) The board member does not abuse his or her position.
  - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
    - (i) who is not qualified for and able to perform the duties of the position;
    - (ii) for any unreasonably high salary;
    - (iii) who is not required to perform the duties of the position.

- (3) The board makes a reasonable solicitation and consideration of applications for employment.
  - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the secretary of the board of education would be the individual filing the disclosure statement, the statement shall be filed with the president of the board of education.
  - (5) The board approves the employment or supervisory position.
- b. The board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

## **5. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment**

- a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:
- (1) a public official, public employee, or candidate.
  - (2) a member of the immediate family of an individual listed in Subparagraph 'a' above.
  - (3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.
- b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.
- c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.
- d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

## **6. Conflict of Interest Relating to Campaigning or Political Issues**

- a. Except as provided below, the board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.
- b. This does not prohibit the board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
  - (1) The board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.
  - (2) Any member of the board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

## **7. Conflict of Interest Statement**

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:
  - (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

- (2) Deliver a copy of the statement to the school board secretary who shall enter the statement onto the school district's public records; and
  - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

## **8. Recordkeeping**

- a. The board secretary shall maintain a separate record of the following information for every contract entered into by the school board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
  - (1) The names of the contracting parties.
  - (2) The nature of the interest of the board member in question.
  - (3) The date that the contract was approved.
  - (4) The amount of the contract.
  - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the board secretary shall be available for public inspection during normal working hours of the office in which it is kept.

## **9. Conflict.**

To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: 12/14/2008

Revised on: 5/8/2017

Reviewed on: 4/18/2017

2006

## **Complaint Procedure**

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to board members, patrons, students and school staff, unless the staff member is subject to a different grievance procedure pursuant to policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems. When such efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth below.

A preponderance of the evidence will be required to discipline a party accused of misconduct. This means that the investigator must conclude that it is more likely than not that misconduct occurred.

### **Complaint and Appeal Process.**

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant believes speaking directly to the person would subject complainant to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, Title IX/504 coordinator, superintendent of schools, or president of the board of education, as set forth below.
  - a. Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.
  - b. Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.
  - c. Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
  - d. Complaints involving discrimination or harassment on the basis of race, color, national origin, gender, marital status, disability, or age may also be submitted, at any time during the complaint procedure to the School District's Title IX/504 coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov); by telephone at (816) 268-0550; or by fax at (816) 268-0599.

3. When a complainant submits a complaint to an administrator or to the Title IX/504 coordinator, the administrator or Title IX/504 coordinator shall promptly and thoroughly investigate the complaint, and shall:
  - a. Determine whether the complainant has discussed the matter with the staff member involved.
    - i. If the complainant has not, the administrator or Title IX/504 coordinator will urge the complainant to discuss the matter directly with that staff member, if appropriate.
    - ii. If the complainant refuses to discuss the matter with the staff member, the administrator or Title IX/504 coordinator shall, in his or her sole discretion, determine whether the complaint should be pursued further.
  - b. Strongly encourage the complainant to reduce his or her concerns to writing.
  - c. Interview the complainant to determine:
    - i. All relevant details of the complaint;
    - ii. All witnesses and documents which the complainant believes support the complaint;
    - iii. The action or solution which the complainant seeks.
  - d. Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 days after the administrator or Title IX/504 coordinator received the complaint.
4. If either the complainant or the accused party is not satisfied with the administrator's or the Title IX/504 coordinator's decision regarding a complaint he or she may appeal the decision to the superintendent.
  - a. This appeal must be in writing.
  - b. This appeal must be received by the superintendent no later than ten (10) business days from the date the administrator or Title IX/504 coordinator communicated his/her decision to the complainant.
  - c. The superintendent will investigate as he or she deems appropriate. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
  - d. Upon completion of this investigation, the superintendent will inform the complainant in writing of his or her decision. If the complaint involved discrimination or harassment, the superintendent shall submit the decision within 180 days after the superintendent received complainant's written appeal.
5. If either the complainant or the accused party is not satisfied with the superintendent's decision regarding a complaint he or she may appeal the decision to the board.
  - a. This appeal must be in writing.
  - b. This appeal must be received by the board president no later than ten (10) business days from the date the superintendent communicated his/her decision to the complainant.
  - c. This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint appeal. However,

- all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
- d. The board will notify the complainant in writing of its decision. If the complaint involved discrimination or harassment, the board shall submit its decision within 180 days after it received complainant's written appeal.
  - e. There is no appeal from a decision of the board.
6. When a formal complaint about the superintendent of schools has been filed with the president of the board, the president shall promptly and thoroughly investigate the complaint, and shall:
- a. Determine whether the complainant has discussed the matter with the superintendent.
    - i. If the complainant has not, the board president will urge the complainant to discuss the matter directly with the superintendent, if appropriate.
    - ii. If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should be pursued further.
  - b. Strongly encourage the complainant to reduce his or her concerns to writing.
  - c. Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting.
  - d. Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 days after the president received the complaint.

**No Retaliation.** The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

**Special Rules Regarding Educational Services and Related Services to Students with Disabilities.** Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator,. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to

the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

**Bad Faith or Serial Filings.** The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (c) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: 12/14/2009

Revised on: 7/15/2019

Reviewed on: 7/15/2019



**2007**

**Reimbursement and Miscellaneous Expenditures**

1. Board members, employees, and volunteers of the school district are expected to maintain and enhance their effectiveness by being well-informed on issues affecting education. They are encouraged to attend education workshops, conferences, training programs, official functions, hearings, and meetings sponsored by the school district or state and national educational organizations which are helpful to them in performing their duties or which are in the best interests of the school district.
2. This board hereby gives prior approval for board members to attend meetings described in the preceding paragraph. Upon approval by the board president, or the superintendent or designee when the board president is unavailable, such board members may attend authorized meetings without further action or approval by the board, and shall be paid or reimbursed for registration costs, tuition costs, fees or charges, travel expenses, and costs of meals and lodging as permitted by law.
  - a. The superintendent or the superintendent's designee may authorize employees and volunteers to attend meetings described in the first paragraph and may authorize the payment of such registration costs, tuition costs, fees, charges, travel expenses, costs of meals, and/or costs of lodging as he or she deems appropriate and as permitted by law.
  - b. Expenses for attendance at any of the above activities shall be paid by the school district as allowed by law. The Board shall pay or reimburse attendees for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such reimbursement is permitted by law.
  - c. The board authorizes the expenditure of funds for non-alcoholic beverages for individuals attending public meetings of the board and non-alcoholic beverages and meals for individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, and for any volunteers during or immediately following their participation in any activity approved by the board.
  - d. It is in the best interest of this school district to recognize service by board members, employees, and volunteers. The board authorizes the president, superintendent or the superintendent's designee to determine when and to

whom plaques, certificates of achievement, flowers or other items of value should be granted, provided that no such plaque, certificate, flowers or other item of value shall cost no more than \$300.00.

- e. Funds may be spent for one recognition dinner each year for elected and appointed officials, employees or volunteers of the school district. The maximum cost per person for such a dinner shall not exceed \$50.00.

Adopted on: 12/14/2009

Revised on: 07/10/2018

Reviewed on: 07/10/2018

**2008**

## **Meetings**

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

### **1. Types of Meetings**

- a. The board may hold its regular meetings on the second Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

### **2. Notice**

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public. Notice of regular and special meetings shall be posted in three prominent places within the school district. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting in a newspaper of general circulation within the district if, in the opinion of the superintendent, it is convenient and useful to do so.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

### **3. Weather Delays**

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay and the updated date, time, and location of the postponed meeting to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay.

#### **4. Minutes**

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and may be published on the school district's website.

Adopted on: 12/14/2009

Revised on: 5/8/2017

Reviewed on: 4/18/2017

**2009**  
**Public Participation at Board Meetings**

The board of education shall hold of its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings. The board may not forbid public participation at all meetings, but the board is not required to allow citizens to speak at each meeting.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

## **Policy 2009 Addendum PUBLIC PARTICIPATION**

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK: This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Adopted on: 12/12/2016

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

Reviewed on: 4/18/2017

**2010**  
**Preparation for Regularly Scheduled Board Meetings**

The agenda will be set by the Superintendent in consultation with the Board President. The tentative agenda and any supporting materials that are available on the Thursday preceding each regularly scheduled board meeting will be prepared by the superintendent in consultation with the board president. The materials will be sent or delivered to each board member in advance of such meeting.

Adopted on: 12/14/2009  
Revised on: 7/25/2011  
Reviewed on: 04/18/2017

**2011**  
**Membership in Organizations**

The board may hold membership in the Nebraska Association of School Boards, the National School Board Association, and other organizations specifically approved by the board.

Adopted on: 12/14/2009  
Revised on: 7/25/2011  
Reviewed on: 04/18/2017

## **2012 Board Code of Ethics**

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

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;
10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;



13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

\_\_\_\_\_ Board Member

\_\_\_\_\_ Date

Adopted on: 12/14/2009

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

Reviewed on: 04/18/2017

## **2013 Violation of Board Ethics**

The board of education is responsible for enforcing the code of ethics of its members. If any member of the board commits a serious or repeated violation of the code, the board may take any of the following steps:

1. The board president may confer with the board member who has violated the code of ethics in order to:
  - a. Identify the provision of the code that the member has violated;
  - b. Propose how the member can remedy the violation;
  - c. If the board member who violated the code is the board president, the vice president is empowered to confer with the president about the violation.
2. The board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.

The board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The board will pass a censure motion to inform the community that an individual member of the board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: 12/14/2009  
Revised on: 7/10/2018  
Reviewed on: 7/10/2018

**2014**  
**Relationship with District Legal Counsel**

The board will engage legal counsel to assist it and the administration in dealing with legal issues. When the district faces circumstances in which legal counsel may be needed between board meetings, the board president or superintendent may engage legal counsel on the board's behalf.

The superintendent and the board president shall have the authority to contact the school's legal counsel on behalf of the district. The superintendent may give other members of the administration permission to contact the district's legal counsel on an as-needed basis. Individual board members other than the president may not contact the district's legal counsel on behalf of the board without the approval of the board president or a majority of the board.

Any board member who contacts the district's legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact.

The superintendent will, to the extent permitted by law, keep the board informed of matters in which the district's legal counsel is involved.

Adopted on: 12/14/2009  
Revised on: 7/15/2019  
Reviewed on: 7/15/2019

**2015**  
**Student Member of School Board**

In order to provide the School Board gain a greater insight into student activities, programs, and needs; and to encourage student involvement in school district governance activities the board may allow one nonvoting student member(s) on the Board of Education. The role of student member is advisory. The board shall decide whether to have a student member at its regular May board meeting or at such other meeting determined by the board.

**Selection and Term of Student Member**

The student member shall be the student body or student council president, the senior class representative, or a representative elected from and by the entire student body, as designated by the voting members of the School Board.

The term of office will be one school year, beginning on September 1 and ending on June 1.

Student members will not participate in executive or closed sessions.

**Guidelines**

Student members may not introduce motions.

Student members are expected to attend all public meetings of the Board and can be appointed to committees of the Board at the discretion of the president.

The president of the board, in consultation with the Superintendent of Schools, has the right to bar the participation of a student member at the board's discretion. The decision of the board president is final and is not subject to review.

Adopted on: 7/11/2016

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

Reviewed on: 4/18/2017

**2016**  
**Participation in Insurance Program by Board Members**

Members of board of education may participate in the school district's health and life insurance plans which are provided to school district employees. A board member electing to participate in the insurance program of the school district shall pay both the employee and the employer portions of the premiums to the district in advance of any payments being due from the district to the insurance carrier.

Every three months, the board will place on its agenda a report identifying the board members who have elected to purchase insurance coverage through the district. This report will shall be made available in the school district office for review by the public upon request.

Adopted on: 5/8/2017

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

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

**2017**  
**Indemnification and Liability Insurance**

In addition to circumstances where it is obligated to provide indemnity or procure insurance, the school board has broad authority to purchase insurance or otherwise indemnify school board members, officers, employees, or agents of the school district. The school board will purchase liability insurance and provide indemnification at its discretion and review its current coverages and indemnification obligations when it deems appropriate.

In the event the school district's current insurance, indemnification agreements, contract obligations, or other promises to indemnify do not cover a situation which the school board can agree to cover, the school board may authorize indemnification. The school board may elect to indemnify any board member, officer, agent, or employee if he or she is a party or is threatened to be made a party in any pending or completed suit, proceeding, or any other action, whether criminal, civil, administrative, or investigative, if the individual is involved because of current or past service on the board, employment, or agency relationship with the school district. However, the indemnification and defense will only be considered if such person acted in good faith and in a manner he or she reasonably believed to be in the best interests or not opposed to the best interests of the school district, including in a criminal proceeding if he or she had no reasonable cause to believe the conduct was unlawful.

In circumstances involving employees, the board delegates to the Superintendent the authority to provide the indemnification to the extent the Superintendent is authorized to procure legal services, as long as the indemnification is otherwise consistent with the authority granted under the law.

Adopted on: 7/15/2019

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

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

### Cooping Considerations

1. Wrestling Coop – moved all the practices and matches to Allen this year. They have converted a shop into a wrestling practice area. This allows us to reach our goal of completing practices by 7:00 pm nightly, eliminating late or early morning practice sharing. We have limited numbers of wrestlers. The new head coach is from Allen, Mr. Batenhorst and the assistant coaches are from WSC and Allen. If we bring this back to Wakefield, we will have to find coaches and add practice times.
2. Girls Volleyball – We have had a successful season this year with both schools participating. The head coach and one assistant is hired by Allen. We may lose Cheryl as the head coach if this cooperative ends. Parents desire to continue this relationship.
3. Girls Basketball - New girls head coach is hired by Allen and the assistant coach is hired by Wakefield. We will likely have to hire a new head coach.
4. Agriculture/FFA – we have been combined with Allen for the last nine years. We have three students taking agriculture this year and will likely have a State FFA Degree awards the next couple of years. Students are being transported to Allen every other day.
5. Junior High Sports – We are currently cooping junior high football, volleyball, basketball, wrestling and track. This is including Emerson-Hubbard which has gone well. We are benefitting from sharing coaches from all three schools. Our educational goal is to move junior high sports to afterschool. This would afford junior high students increased academic time during the school day. Student transportation home is an issue when implementing this change.
6. Golf – Currently spring boys golf is cooped with Allen. Last year we had approximately 15 students including two girls out for the team. This was a positive experience for both groups. Five students make up a varsity team. Head coach is Mr. Curnyn from Allen. We need to consider an assistant coach with fifteen students.