

Board of Education Regular Meeting
Wednesday, November 12, 2014 7:00 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
 1. Wakefield Education Association Thank you note.
Bejot
5. Recognition of Visitors/Communication from the Public
 1. WEA members Mrs. Sara Schlickbernd and Mr. Brian Johnson
Mrs. Sara Schlickbernd, Mr. Brian Johnson
6. Reports
 1. Administrators
 1. Elementary Principal Report
Mr. Wulf
 2. Secondary Principal Report
Mr. Heitz
 3. Superintendent Report
Mr. Bejot
 2. Board Committee Reports

1. Board Policy
Rose
 2. Building, Sites & Transportation
Bebee
 3. Business & Finance
Victor
 4. Curriculum, Americanism & Technology
Nicholson
 5. Public & Personnel Relations
Lunz
 6. Strategic Planning
Lehmkuhl
7. Discussion and Action Items
1. Consent Agenda
 1. Minutes of the previous meeting
 2. Financial Reports
 2. Discussion and take appropriate action to ratify Mr. Brendon Nicholson as the Assistant High School Wrestling Coach for 2014-15.
Bejot
 3. Discuss and take appropriate action to ratify Ms. Nicole Luhr as a special education para-educator.
 4. Discuss and take appropriate action to approve Ms. Tali Fredrickson as a local substitute.
Bejot
 5. Discuss and take appropriate action on a bid to purchase Arubba WiFi communication.
Bejot
 6. Discuss and take appropriate action on a bid from Rasmussens for air conditioning unit in the shop.

7. Discuss and take appropriate action on the annual audit.
Bejot

8. Discuss the Superintendent evaluation procedure.
Lunz

8. Upcoming Dates and Times

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

9. Adjournment

Elementary Principal Report

Board of Education

November 2014

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

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

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

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

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

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

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

Miscellaneous

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

Superintendent's Report

November 12, 2014

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

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

4. Miscellaneous

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

WAKEFIELD COMMUNITY SCHOOL
BOARD MINUTES
October 15, 2014

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

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

Attendance Taken at 7:00 PM:

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

Approval of Agenda

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

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

Voting Against: None

Awards and Special Recognition

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

Recognition of Visitors/Communication from the Public

Karen Borg, Visitor

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

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

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

Elementary Principal Report

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

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

Secondary Principal Report

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

Superintendent Report

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

Board Committee Reports

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

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

Discussion and Action Items

Consent Agenda

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

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

Voting Against: None

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

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

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

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

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

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

Voting Against: None

Discuss the NeSA State of the Schools Report.

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

Discuss holding a community meeting.

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

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

Adjournment

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

Jim Lehmkuhl, Secretary

Marcia Kratke, Recording Secretary

ALL Data

Cash Summary ReportArranged by:
Fund ID

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

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

GENERAL FUND - #195103**TREASURER'S REPORT AS OF OCTOBER 31, 2014****BALANCE AS OF OCTOBER 1, 2014****\$953,798.13****REVENUE**

| | | |
|---|------------|---------------------|
| Cash/checks - Reimb Trojan Pride shirts | 242.00 | |
| WCS-General - Limited Computer Use | 58.00 | |
| Mike Clay - Fax | 1.00 | |
| Aleo Gonzalez- ipad insurance | 50.00 | |
| Various Summer Ins reimb. | 291.74 | |
| WHCC - Hoffman health ins reimb | 901.02 | |
| Columbia Ins. - Minivan ins settlement | 3,969.65 | |
| Jerad Wulf- Reimb adm days | 25.00 | |
| CVA - Dividend | 38.62 | |
| NCSA - Reimbursement | 125.00 | |
| WCS-Activities- Reimb popcorn popper repair | 192.45 | |
| A Henderson - Ret. Check Paid | 53.00 | |
| NE Library System- World Book grant | 750.00 | |
| SON-HAL Grant | 4,947.00 | |
| SON- 2013-14 Title II A grant reimb | 9,711.00 | |
| SON- Sub reimb-state writing | 113.04 | |
| Laurel-Concord-Coleridge- SPED contracted | 1,650.00 | |
| Dixon County - Proceeds | 110,235.88 | |
| Thurston County -Proceeds | 21,377.73 | |
| Wayne County- Proceeds | 85,814.77 | |
| SON- State Aid | 137,942.21 | |
| Bank - Interest | 77.15 | |
| TOTAL REVENUE | | \$378,566.26 |

EXPENSES

| | | |
|---------------------------|------------|---------------------|
| Oct Payables | 221,967.82 | |
| Oct Payroll | 179,184.54 | |
| TOTAL EXPENDITURES | | \$401,152.36 |
| TOTAL | | \$931,212.03 |

GENERAL FUND AS OF OCTOBER 31, 2014**\$931,212.03**

| | | | | | | |
|---------------|-----------------------------|----------------------|------------|------------|--------------|---------|
| | | | | | | |
| | | BUDGET REPORT | | | | |
| | | OCT. 31, 2014 | | | | |
| | | | | | | |
| | | Annual | Monthly | | Budget | Percent |
| | | Budget | Expense | YTD | Balance | Remain |
| 1100 | General Ed | 2,456,829.00 | 196,585.31 | 399,834.00 | 2,056,995.00 | 83.72 |
| 1125 | Flex Funding | 35,570.00 | 4,632.17 | 8,067.87 | 27,502.13 | 77.31 |
| 1150 | LEP Plan | 106,832.00 | 6,905.32 | 12,735.91 | 94,096.09 | 88.07 |
| 1160 | Poverty Plan | 214,554.00 | 15,690.47 | 31,144.67 | 183,409.33 | 85.48 |
| 1180 | Technology | 188,003.00 | 10,037.04 | 15,997.29 | 172,005.71 | 91.49 |
| 1190 | Pre-School | 60,000.00 | | 635.59 | 59,364.41 | 98.94 |
| 1200/90 | Special Education | 819,023.00 | 44,820.17 | 83,172.72 | 735,850.28 | 89.84 |
| 2100 | Guid/Support Services | 156,103.00 | 12,139.79 | 23,686.38 | 132,416.62 | 84.82 |
| 2212/22 | Staff Dev/Media Center | 109,029.00 | 8,255.27 | 15,890.06 | 93,138.94 | 85.42 |
| 2310 | Board of Ed | 86,175.00 | 889.56 | 10,825.50 | 75,349.50 | 87.43 |
| 2320 | Superintendent | 148,871.00 | 11,971.73 | 24,195.09 | 124,675.91 | 83.74 |
| 2400 | Principal | 278,267.00 | 23,544.85 | 47,215.22 | 231,051.78 | 83.03 |
| 2510 | Business | 124,051.00 | 5,966.68 | 33,111.92 | 90,939.08 | 73.30 |
| 2600 | Plant Oper/Maint | 478,178.00 | 28,633.10 | 94,442.93 | 383,735.07 | 80.24 |
| 2750/60 | Transportation | 181,147.00 | 12,791.89 | 28,545.16 | 152,601.84 | 84.24 |
| 3135 | High Ability Grant | 6,200.00 | 604.73 | 1153.78 | 5,046.22 | 81.39 |
| 4200 | Title I Part A | 90,909.00 | 7,470.77 | 14,961.02 | 75,947.98 | 83.54 |
| 4310 | Title II Part A | 17,494.00 | 2,374.44 | 2,433.21 | 15,060.79 | 86.09 |
| 4400 | ECSE/IDEA | 91,920.00 | 0.00 | 0.00 | 91,920.00 | 100.00 |
| 4915 | Title I Part C - Migrant | 38,810.00 | 3,998.70 | 7,913.03 | 30,896.97 | 79.61 |
| 4925 | Title III - Limited English | 5,936.00 | 1,038.12 | 1,751.87 | 4,184.13 | 70.48 |
| 4992 | REAP Grant | 27,285.00 | 0.00 | 0.00 | 27,285.00 | 100.00 |
| 6000 | Summer School | 5,341.00 | 0.00 | 0.00 | 5,341.00 | 100.00 |
| 8000 | Transfers | 41,845.00 | 0.00 | 0 | 41,845.00 | 100.00 |
| | | | | | | |
| | | | | | | |
| TOTAL | | 5,768,372.00 | 398,350.11 | 857,608.07 | 4,910,763.93 | 85.13 |
| | | | | | | |
| PREVIOUS YEAR | | 5,664,083.00 | 385,030.28 | 843,033.04 | 4,821,049.96 | 85.12 |

ALL Data

Current Cash Balance Report

Arranged by:
Group ID and Activity Number

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

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

ALL Data

Current Cash Balance Report

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

Arranged by:
Group ID and Activity Number

| Activity Number and Name | Beginning Cash | Receipts | Disbursements | Adjustments | Cash Balance |
|--------------------------------|------------------|------------------|------------------|-------------|------------------|
| 350 CLOSE UP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 355 ENTREPRENEURSHIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 360 CINCO DE MAYO | 197.14 | 0.00 | 0.00 | 0.00 | 197.14 |
| 365 VICA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 370 EMBROIDERY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 385 LIBRARY | 1,613.08 | 2,232.55 | 2,232.55 | 0.00 | 1,613.08 |
| 390 SPONSORS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 395 HOMECOMING | -256.25 | 288.00 | 719.02 | 0.00 | -687.27 |
| 405 CONSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 501 HIGH SCHOOL SWING CHOIR | 5,478.94 | 2,916.00 | 1,724.39 | 0.00 | 6,670.55 |
| 551 5TH BUSINESS FAIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 552 TITLE I CARNIVAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 553 ELEMENTARY STUCO | 658.46 | 0.00 | 39.94 | 0.00 | 618.52 |
| C ORGANIZATIONS Totals: | 19,636.95 | 9,458.51 | 10,480.14 | 0.00 | 18,615.32 |
| D CONCESSIONS | | | | | |
| 400 CONCESSIONS | 0.00 | 5,117.64 | 4,208.54 | 0.00 | 909.10 |
| D CONCESSIONS Totals: | 0.00 | 5,117.64 | 4,208.54 | 0.00 | 909.10 |
| E MISC | | | | | |
| 502 YOUTH FOUNDATION | 750.00 | 0.00 | 0.00 | 0.00 | 750.00 |
| 503 LOUNGE | 1,384.80 | 111.70 | 30.00 | 0.00 | 1,466.50 |
| 505 CHECKING INTEREST | 12,081.40 | 7.66 | 0.00 | 0.00 | 12,089.06 |
| 510 CD INTEREST | 2,489.42 | 0.00 | 0.00 | 0.00 | 2,489.42 |
| 520 ELEMENTARY | 9,873.54 | 731.86 | 319.60 | 0.00 | 10,285.80 |
| 540 POP FUND | 14,072.06 | 453.55 | 148.10 | 0.00 | 14,377.51 |
| 550 STUDENT FEES | 240.00 | 0.00 | 0.00 | 0.00 | 240.00 |
| 555 WAKEFIELD PLAYGROUND FUND | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 560 MEMORIALS | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 575 Wakefield VB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 576 PE Uniforms | -222.00 | 252.00 | 396.00 | 0.00 | -366.00 |
| 577 State Tournaments | 3,935.61 | 0.00 | 0.00 | 0.00 | 3,935.61 |
| E MISC Totals: | 45,304.83 | 1,556.77 | 893.70 | 0.00 | 45,967.90 |
| Report Totals: | 83,069.83 | 30,195.49 | 26,295.96 | 0.00 | 86,969.36 |

SELECTED

Receipt History Detail

Arranged by:
Receipt Date

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

Check Summary Report

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

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

Check Summary Report

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

| Check Number | Check / Status | Void Date | Vendor Name | PO Number | Description | Amount |
|-------------------|-------------------|-----------|-------------|-----------|-------------|----------|
| 10/13/2014 Total: | | | | | | 2,420.60 |

10/17/2014

| | | | | | | |
|-------------------|---|------------|------------------------|--|-------------|----------|
| 007759 | O | 10/17/2014 | Chris Carlson | | FB Official | 90.00 |
| 007763 | C | 10/17/2014 | Paul Eaton | | VB Official | 200.00 |
| 007765 | C | 10/17/2014 | Stephen True | | FB Official | 90.00 |
| 007760 | C | 10/17/2014 | MAJOR REFRIGERATION CO | | Ice Machine | 801.50 |
| 007766 | C | 10/17/2014 | Robert True | | FB Official | 90.00 |
| 007761 | C | 10/17/2014 | Dan McFarland | | FB Official | 90.00 |
| 007762 | C | 10/17/2014 | Clint Miller | | FB Official | 90.00 |
| 007764 | C | 10/17/2014 | Nikki Schram | | VB Official | 200.00 |
| 007767 | C | 10/17/2014 | FBLA-PBL | | Dues | 750.00 |
| 10/17/2014 Total: | | | | | | 2,401.50 |

10/22/2014

| | | | | | | |
|-------------------|---|------------|----------------------------------|--|------------------|----------|
| 007787 | O | 10/22/2014 | Wayne High School | | Entry Fee | 75.00 |
| 007783 | O | 10/22/2014 | Randolph High School | | Entry Fee | 50.00 |
| 007784 | O | 10/22/2014 | Jim Rusk | | Workers | 20.00 |
| 007781 | O | 10/22/2014 | Nebraska FBLA Foundation | | Donation | 500.00 |
| 007779 | O | 10/22/2014 | Shawn Lierman | | Workers | 20.00 |
| 007777 | O | 10/22/2014 | Joe Brown | | Wokrs | 50.00 |
| 007782 | V | 10/23/2014 | Ponca High School | | Entry Fee | 0.00 |
| 007776 | C | 10/22/2014 | Howells-Dodge Consolidated | | Entry Fee | 70.00 |
| 007788 | C | 10/22/2014 | Winside High School | | Entry Fee | 80.00 |
| 007773 | C | 10/22/2014 | Deli International of Omaha, Inc | | | 1,561.70 |
| 007775 | C | 10/22/2014 | Pat Henderson | | FB Workers | 30.00 |
| 007786 | C | 10/22/2014 | SIDELINES Bar & Grille | | pixxa | 239.80 |
| 007771 | C | 10/22/2014 | CustomInk.Com | | | 358.02 |
| 007778 | C | 10/22/2014 | Lazy Acres Decor | | Homecoming | 100.00 |
| 007780 | C | 10/22/2014 | Mr. Pena-DJ | | Homecoming Dance | 250.00 |
| 007769 | C | 10/22/2014 | Heidi Brown | | Official | 130.00 |
| 007768 | C | 10/22/2014 | Mike Anderson | | Workers | 40.00 |
| 007774 | C | 10/22/2014 | Hollie Frye | | Official | 130.00 |
| 007770 | C | 10/22/2014 | Children's Miracle Network | | Donation | 116.00 |
| 007772 | C | 10/22/2014 | Dave Peitz | | Workers | 10.00 |
| 007785 | C | 10/22/2014 | Shannon Dorcey | | Workers | 50.00 |
| 10/22/2014 Total: | | | | | | 3,880.52 |

10/23/2014

| | | | | | | |
|--------|---|------------|----------------------------|--|---------------------------|-------|
| 007791 | O | 10/23/2014 | Wakefield Community School | | After School Snacks/Lunch | 20.30 |
| 007790 | O | 10/23/2014 | Ponca High School | | Entry Fee | 50.00 |
| 007792 | O | 10/23/2014 | Ponca High School | | Conference VB | 53.00 |

Check Summary Report

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

| Check Number | Status | Check / Void Date | Vendor Name | PO Number | Description | Amount |
|--------------------------|--------|----------------------|----------------|-----------|-------------|---------------|
| 007789 | C | 10/23/2014 | Austin Galleas | | | 39.94 |
| 10/23/2014 Total: | | | | | | 163.24 |

10/28/2014

| | | | | | | |
|--------------------------|---|------------|------------------------------|--|--------------|---------------|
| 007799 | O | 10/28/2014 | Hauff Mid-America Sports | | | 64.10 |
| 007802 | O | 10/28/2014 | Karen Kluthe | | One Act | 24.93 |
| 007805 | O | 10/28/2014 | Steve Greve | | Official | 60.00 |
| 007794 | O | 10/28/2014 | Heidi Brown | | Official | 60.00 |
| 007796 | O | 10/28/2014 | Erin Reinders | | VB Workers | 50.00 |
| 007798 | O | 10/28/2014 | Heather Gustafson | | VB Workers | 120.00 |
| 007795 | O | 10/28/2014 | Denise Erb | | VB Workers | 10.00 |
| 007793 | O | 10/28/2014 | Lauren Barge | | VB Workers | 50.00 |
| 007800 | O | 10/28/2014 | Kim Barge | | VB Workers | 10.00 |
| 007807 | O | 10/28/2014 | Whitney Echtenkamp | | VB Workers | 60.00 |
| 007801 | O | 10/28/2014 | Luke Kirchmann | | VB Workers | 30.00 |
| 007797 | O | 10/28/2014 | Ashley Gilliland | | VB Workers | 30.00 |
| 007806 | C | 10/28/2014 | Wakefield Community School | | VB Admission | 53.00 |
| 007803 | C | 10/28/2014 | Laurel-Concord Public School | | VB Admission | 53.00 |
| 007804 | C | 10/28/2014 | Lauren Lehmkuhl | | VB Workers | 70.00 |
| 10/28/2014 Total: | | | | | | 745.03 |

Report Total: 17,130.25

ALL Data

Check Register

Arranged by:
Check Number

| Direct | Dep. | Check Number | Check Date | Vendor ID | Vendor Name | | Amount |
|-------------------|-------------|--------------|--------------|------------|-------------|----------------------------------|-----------|
| | | Invoice | Invoice Date | PO Number | PO Date | Description | |
| Checks Printed | | | | | | | |
| 1 - GENERAL FUND | | | | | | | |
| Bank Account :A - | | | | | | | |
| | 00045747 | 11/12/2014 | ABSOSCRE | | | Absolute Screen Art | |
| | 142935 | 10/29/2014 | | 11/07/2014 | | School Pride shirts | 2,000.00 |
| | 142935-2 | 10/29/2014 | | 11/07/2014 | | School pride-reimb | 2,632.50 |
| | | | | | | Check Total | 4,632.50 |
| | 00045748 | 11/12/2014 | AMERITAS | | | Ameritas Life Ins Corp | |
| | 2VISIO.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | -31.92 |
| | 2VISION.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 98.04 |
| | 2VISR.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 284.52 |
| | | | | | | Check Total | 350.64 |
| | 00045749 | 11/12/2014 | APPEARA | | | Appeara | |
| | 886901 | 10/02/2014 | | 11/07/2014 | | Uniforms, mops, rags | 52.47 |
| | 888771 | 10/09/2014 | | 11/07/2014 | | Unifoms, mops, rags | 60.63 |
| | 890604 | 10/16/2014 | | 11/07/2014 | | Uniforms, mops, rags | 60.63 |
| | 892459 | 10/23/2014 | | 11/07/2014 | | Uniforms, mops, rags | 60.63 |
| | 894273 | 10/30/2014 | | 11/07/2014 | | Uniforms, mops, rags | 60.63 |
| | | | | | | Check Total | 294.99 |
| | 00045750 | 11/12/2014 | ARAMARKS | | | Aramark Uniform Services | |
| | 3681432 | 10/01/2014 | | 11/07/2014 | | BB uniforms, rags | 50.84 |
| | 3683925 | 10/08/2014 | | 11/07/2014 | | BB uniforms, rags | 50.84 |
| | 3686408 | 10/15/2014 | | 11/07/2014 | | BB uniforms, rags | 51.74 |
| | 3688875 | 10/22/2014 | | 11/07/2014 | | BB uniforms, rags | 51.74 |
| | 3691850 | 10/29/2014 | | 11/07/2014 | | BB uniform/rags | 51.74 |
| | | | | | | Check Total | 256.90 |
| | 00045751 | 11/12/2014 | BARNNOBL | | | Barnes & Noble Inc | |
| | 2901440 | 10/14/2014 | | 11/06/2014 | | Classroom Inst. that works-ESL | 1,059.30 |
| | | | | | | Check Total | 1,059.30 |
| | 00045752 | 11/12/2014 | BLUECROS | | | Blue Cross and Blue Shield of NE | |
| | 2BCBD.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 24.84 |
| | 2BCDENR.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 1,091.91 |
| | 3BCBS.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 49,864.95 |
| | 3DENT.338 | 11/14/2014 | | 11/14/2014 | | NOVEMBER2014PAYROLL | 1,183.36 |
| | NOv1 | 11/01/2014 | | 11/06/2014 | | Hoffman health ins | 867.48 |
| | | | | | | Check Total | 53,032.54 |
| | 00045753 | 11/12/2014 | BOYSTPRE | | | Boys Town Press | |
| | 4275 | 09/29/2014 | | 11/06/2014 | | Film clips -Character ed | 416.23 |
| | | | | | | Check Total | 416.23 |
| | 00045754 | 11/12/2014 | BUERERIC | | | Eric Buernheide | |
| | Oct14 | 10/09/2014 | | 11/06/2014 | | Gas reimb | 28.71 |

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

Check Register

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

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

Deposits Printed

1 - GENERAL FUND

Bank Account :A -

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

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

1 - GENERAL FUND Totals: 314.37

Total of Deposits Printed: 314.37

Report Total: 379,182.71

ALL Data

Check Register

Arranged by:
Check Number

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

Checks Printed

1 - GENERAL FUND

Bank Account :A -

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

| | |
|-------------|----------|
| Check Total | 1,500.00 |
|-------------|----------|

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

ALL Data

Check Register

Arranged by:
Check Number

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

Checks Printed**1 - GENERAL FUND**

Bank Account :A -

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

Check Total 1,000.00

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

Check Total 639.44

1 - GENERAL FUND Totals: 1,639.44**Total of Checks Printed: 1,639.44****Report Total: 1,639.44**

ALL Data

Check Register

Arranged by:
Check Number

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

Checks Printed

1 - GENERAL FUND

Bank Account :A -

| | | | | |
|----------|------------|-----------|------------|----------------|
| 00045724 | 10/23/2014 | FISHJAMES | James Fish | |
| Oct14 | 10/23/2014 | | 10/23/2014 | Printer repair |

35.00

Check Total 35.00

1 - GENERAL FUND Totals: 35.00

Total of Checks Printed: 35.00

Report Total: 35.00

ALL Data

Check Register

Arranged by:
Check Number

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

Checks Printed

1 - GENERAL FUND

Bank Account :A -

| | | | | | |
|--------------------------|------------|----------|------------|-------------------------|-------|
| 00045723 | 10/16/2014 | FAIRSTOR | Fair Store | | |
| Sept14- | 10/16/2014 | | 10/16/2014 | Life skills class | 39.53 |
| Sept14-4 | 10/16/2014 | | 10/16/2014 | Portable mike batteries | 20.07 |
| Check Total | | | | | 59.60 |
| 1 - GENERAL FUND Totals: | | | | | 59.60 |

Check Register

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

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

ALL Data

Check Register

Arranged by:
Check Number

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

6 - EMPLOYEE BENEFIT FUND

Bank Account :F - Nebraska State Bank

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

Check Total 246.00

6 - EMPLOYEE BENEFIT FUND Totals: 246.00

Total of Checks Printed: 378,868.34

DATAVIZION

A BETTER CONNECTION



Aruba Instant (Add-On)

PO Box 21876

Lincoln, NE 68542-1876

Aruba Instant (Add-On)

Client Name:

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

Quote #: 004441

Date Created: 10/22/2014

Date Expires: 11/19/2014

Rep: Nick Patrick

Phone: (402) 327-1880

Fax: 888-522-8090

Email: npatrick@datavizion.com

Access Points

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

Access Points Subtotal: \$7,200.00

PoE Injectors

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

PoE Injectors Subtotal: \$168.76

MB

| | |
|---------------|-------------------|
| Subtotal: | \$7,368.76 |
| Shipping: | \$0.00 |
| Tax: | \$0.00 |
| Total: | \$7,368.76 |

Special Notes:

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

Returns:

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

Payment Terms:

*Projects Over \$10,000.00

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

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

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

*All Others

Payment is due upon receipt of invoice.

Warranties:

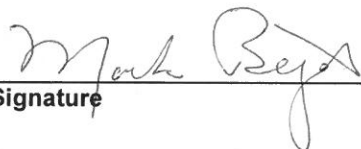
Any warranty provided for items purchased through DataVizion is subject to the manufacturer's terms and conditions, unless noted otherwise. DataVizion is a value-added reseller; therefore, any repair or service labor needed in support of the manufacturer's warranty may be billable at prevailing rates.

Acceptance:

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

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

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


Signature

12-1-14
Date

Sarah Rusk
Wakefield Community Schools

PROPOSAL



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

ATTN: Mr. Mark Bejot

Proposal #: HCMW 4137

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

WE ARE PLEASED TO QUOTE THE FOLLOWING:

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

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

Estimated Cost: \$ 5,995.00

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

Terms Rasmussen Mechanical Services Standard Terms & Conditions apply.

25% Deposit with Contract

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

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

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

DOLLARS \$ 5,995.00

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

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

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

AUTHORIZED
SIGNATURE:

SALES ENGINEER

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

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

SIGNATURE _____

DATE OF ACCEPTANCE: _____

SIGNATURE _____

Indoor Unit (IDU) - LSN181HSV3

High Efficiency Single Zone Inverter

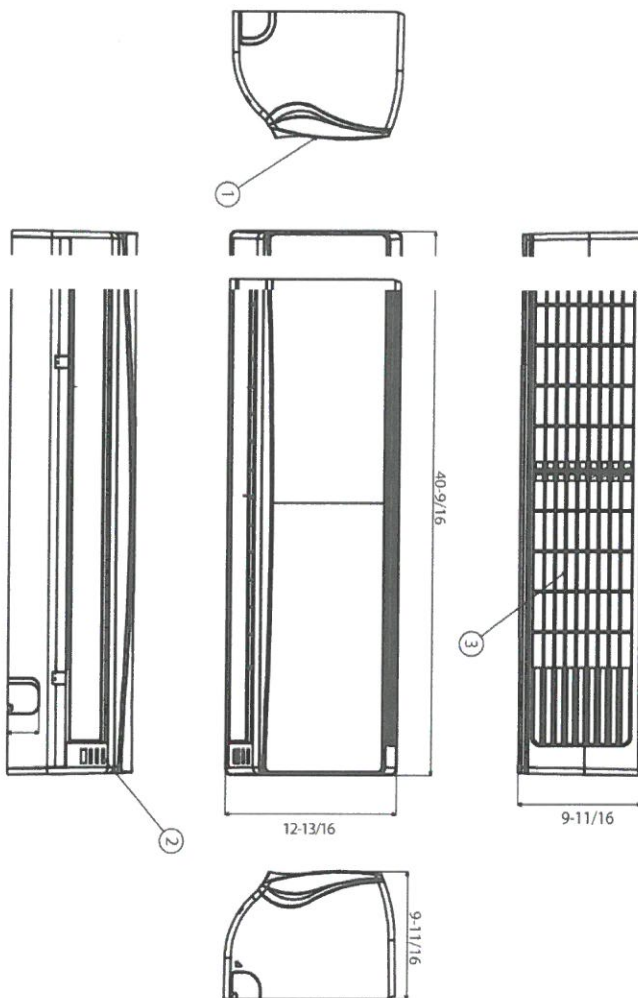
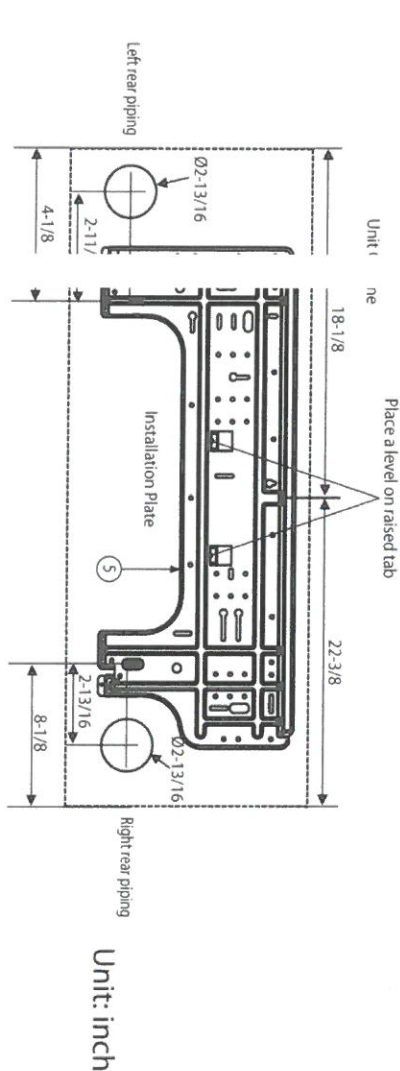


Life's Good

Tag #:

Date:

PO No.:



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

Outdoor Unit (ODU) - LSU181HSV3

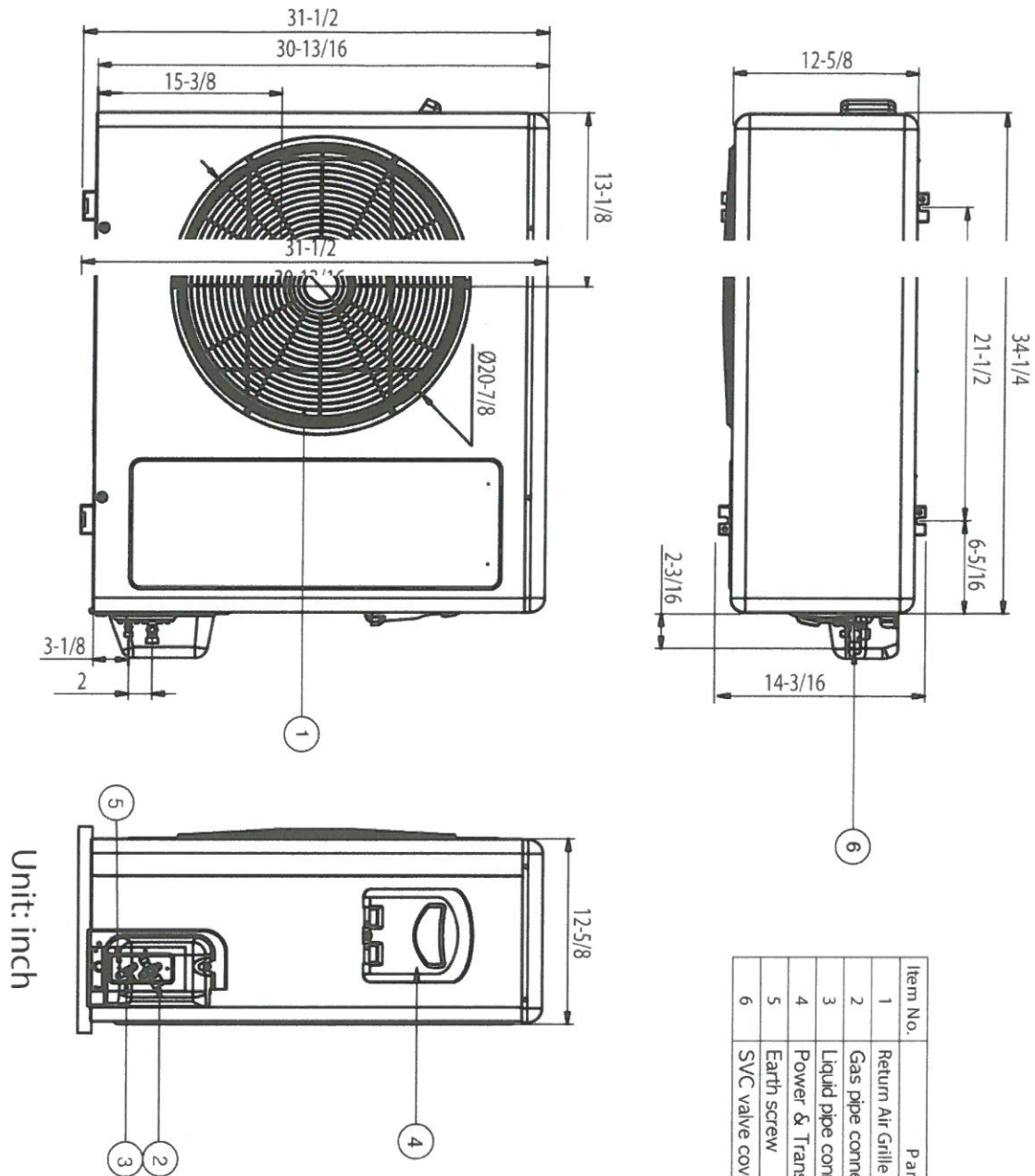
High Efficiency Single Zone Inverter



Tag #:

Date:

PO No.:



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

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

**FINANCIAL STATEMENTS
August 31, 2014**

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

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

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August 31, 2014

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

INDEPENDENT AUDITOR'S REPORT

October 23, 2014

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

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

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

Report on Other Information

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

Basis of Accounting

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



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

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

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

For the Fiscal Year Ended August 31, 2014

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

The notes are an integral part of these financial statements.

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

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

For the Fiscal Year Ended August 31, 2014

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

The notes are an integral part of these financial statements.

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

August 31, 2014

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

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

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

NOTES TO FINANCIAL STATEMENTS

August 31, 2014

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

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

GOVERNMENTAL FUND TYPES:

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

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

(Continued on next page)

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2014

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

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

GOVERNMENTAL FUND TYPES (CONTINUED):

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

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

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

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

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

FIDUCIARY FUND TYPE:

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

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

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

(Continued on next page)

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

August 31, 2014

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

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

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

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

(Continued on next page)

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2014

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

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

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

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

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

Bonds Payable

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

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

(Continued on next page)

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2014

NOTE 5: LONG-TERM DEBT (continued) –

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

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

NOTE 6: COMMITMENTS AND CONTINGENCIES –

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

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

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

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

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

OTHER INFORMATION

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

GENERAL FUND

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

For the Fiscal Year Ended August 31, 2014

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

(Continued on next page)

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

GENERAL FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

DEPRECIATION FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

EMPLOYEE BENEFIT FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

ACTIVITIES FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

LUNCH FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

BOND FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

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

For the Fiscal Year Ended August 31, 2014

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

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

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

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

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

For the Fiscal Year Ended August 31, 2014

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

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

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

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

For the Fiscal Year Ended August 31, 2014

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

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

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

For the Fiscal Year Ended August 31, 2014

REGULAR INSTRUCTIONAL SERVICES:

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

SPECIAL EDUCATION:

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

SUPPORT SERVICES - PUPILS:

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

(Continued on next page)

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

For the Fiscal Year Ended August 31, 2014

SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF

97,736

SUPPORT SERVICES - BOARD OF EDUCATION

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

TOTAL SUPPORT SERVICES - BOARD OF EDUCATION

68,866

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

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

TOTAL SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

142,167

SUPPORT SERVICES - OFFICE OF PRINCIPAL:

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

TOTAL SUPPORT SERVICES - OFFICE OF PRINCIPAL

266,528

SUPPORT SERVICES - BUSINESS:

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

TOTAL SUPPORT SERVICES - BUSINESS

104,321

(Continued on next page)

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

For the Fiscal Year Ended August 31, 2014

SUPPORT SERVICES - MAINTENANCE AND OPERATIONS:

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

SUPPORT SERVICES - PUPIL TRANSPORTATION:

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

STATE CATEGORICAL PROGRAMS:

| | |
|----------------------------------|--------------|
| High Ability Learners Grant | 6,424 |
| TOTAL STATE CATEGORICAL PROGRAMS | <u>6,424</u> |

FEDERAL PROGRAMS:

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

SUMMER SCHOOL:

| | |
|-------------------------|------------|
| Regular Salaries (Net) | 140 |
| Other Employee Benefits | 335 |
| Supplies | 219 |
| TOTAL SUMMER SCHOOL | <u>694</u> |

TRANSFERS:

| | |
|------------------|---------------|
| To Activity Fund | 18,000 |
| TOTAL TRANSFERS | <u>18,000</u> |

| | |
|---------------------------------|----------------------------|
| TOTAL CASH DISBURSEMENTS | \$ <u>5,274,598</u> |
|---------------------------------|----------------------------|

ADDITIONAL INFORMATION

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

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

Board of Education
Wakefield Community School, District No. 560

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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



Michael J. Pommer, CPA
October 23, 2014

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

October 23, 2014

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

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

Significant Audit Findings

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

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

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

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

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

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

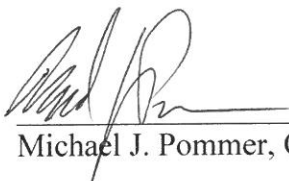
Other Audit Findings or Issues – I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School’s auditor. However, these discussions occurred in the normal course of our professional relationship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

Other Information in Documents Containing Audited Financial Statements

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. Pommer", is written over a horizontal line.

Michael J. Pommer, CPA