

## **AGENDA**

### **School District #145 - Waverly Public Schools**

#### 1. OPENING OF THE MEETING

1. Call to Order
2. Open Meetings Act
3. Publication of Meeting
4. Roll Call
5. Pledge of Allegiance

#### 2. APPROVAL OF AGENDA

1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Board Member #1 and a second by Board Member #2.

#### 3. REPORTS

1. Building / District Administrators
2. Superintendent
3. Board Reports

#### 4. RECOGNITION OF VISITORS / OPEN FORUM

## 5. ACTION ITEMS

### 1. Consent Agenda

Approval of the consent agenda Passed with a motion by Board Member #1 and a second by Board Member #2.

1. Meeting Minutes
2. Staff Resignations / Terminations
3. Staff Hires / Reassignments
4. Extra-Duty Assignments
5. Fund Balances
6. Fund Claims
7. Acceptance of Donations

### 2. Grading Scale Changes at Waverly High School

Approve grading scale changes at Waverly High School Passed with a motion by Board Member #1 and a second by Board Member #2.

### 3. Science Pathway at Waverly High School

Approve changes to Science Pathway at Waverly High School Passed with a motion by Board Member #1 and a second by Board Member #2.

### 4. Surplus Items

Approve surplus items at Waverly High School for sale. This includes old yearbooks and gym wall pads. Passed with a motion by Board Member #1 and a second by Board Member #2.

5. Ratify the Articles of Incorporation

Discuss, consider and take all necessary action to (a) authorizing, ratifying and confirming the incorporation of the Waverly Educational Leasing Corporation, (b) authorizing the District to enter into one or more lease-purchase financing with the Corporation for the Stadium Improvement Project, and (c) authorizing the Corporation to enter into one or more loan agreements with a bank or other financial institution to finance the costs of the Project Passed with a motion by Board Member #1 and a second by Board Member #2.

6. Second Reading of Board Policies

Approve second reading of Board Policies 3060, 4025, 4031, 5008, 8342 and 4270 Passed with a motion by Board Member #1 and a second by Board Member #2.

7. First Reading of Board Policies

Approve first reading of board policies 3070, 3090, 1265 and 5425. Passed with a motion by Board Member #1 and a second by Board Member #2.

8. Remove Board Policies

Remove Board Policies 5000, 8340, 8350 and 8360 Passed with a motion by Board Member #1 and a second by Board Member #2.

9. Accept 2019-2020 Fiscal Year Audit

Accept the 2019 - 2020 fiscal year external audit report conducted by Romans, Wiemer, and Associates Passed with a motion by Board Member #1 and a second by Board Member #2.

10. Recycling Inter-Local Agreement

Approve recycling agreement between the City of Waverly, Quik Dump, Honey Creek Restaurant, and School District 145 Passed with a motion by Board Member #1 and a second by Board Member #2.

6. Discussion Items

1. NASB Board Member

2. December NASB Update

7. Convene Closed Session

1. Convene Closed Session

Approve convening into closed session for the purposes of discussing the superintendent's evaluation Passed with a motion by Board Member #1 and a second by Board Member #2.

1. Restate Closed Session Reason

8. Reconvene to Open Session

1. Reconvene Open Session

To reconvene in open session at p.m. Passed with a motion by Board Member #1 and a second by Board Member #2.

9. Upcoming Board Activities

1. Committee Meetings

2. Board Meetings

3. Board Training/Development

10. Adjournment

11. For Your Information

# Meeting Notice

Notice of Regular Meeting  
School District 145 (aka Waverly Public Schools)

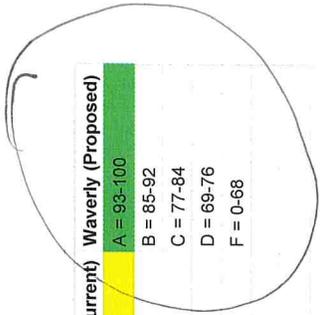
The School District 145-Waverly Board of Education will convene in regular session at 7:00 p.m. on Monday, December 7th, 2020 in the Waverly High School Library, 13401 Amberly Road, Waverly, Nebraska.

The agenda for this meeting, which shall be kept continually current, shall be readily available for public inspection at the School District 145-Waverly Central Office, located at 14511 Heywood Street, Waverly, Nebraska.

Posted this 2<sup>nd</sup> day of December, 2020.

A handwritten signature in black ink, appearing to read 'Cory Worrell', written in a cursive style.

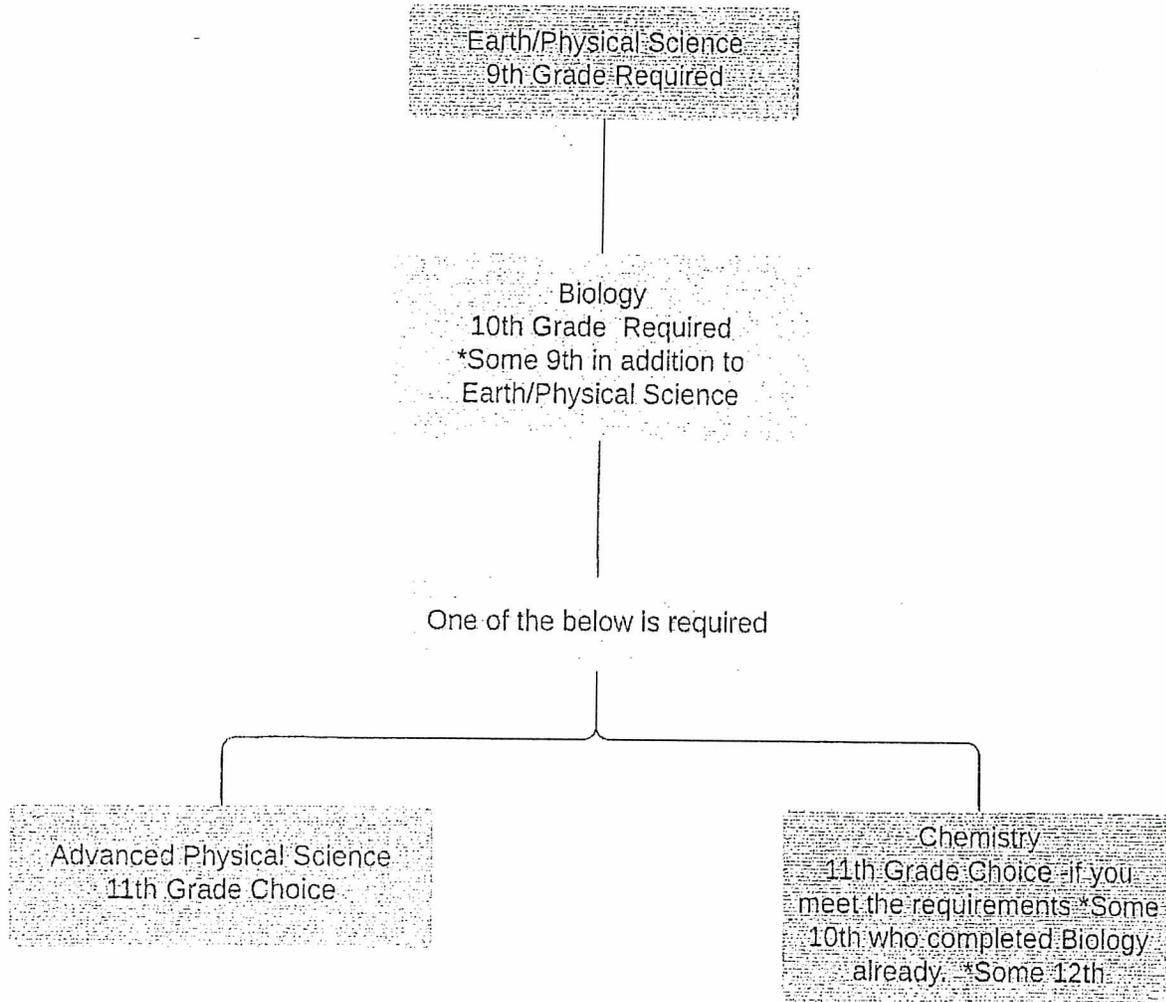
Cory Worrell  
Superintendent



Beatrice High	Elkhorn Public	Gretna	Plattsmouth	Bennington	Blair	Norris	Ralston	LPS	Waverly (Current)	Waverly (Proposed)
A = 93-100	1 = 93-100	A = 94-100	A 93-100	A = 93-100	A = 93-100	A+ = 97-100	A = 92-100	A = 90-100	A = 94-100	A = 93-100
B = 86-92	2 = 85-92	B = 86-93	A- 90-92	B = 86-92	B = 85-92	A = 93-96	B = 84-91	B = 80-89	B = 86-93	B = 85-92
C = 78-85	3 = 78-84	C = 78-85	B+ 87-89	C = 77-85	C = 77-84	A- = 90-92	C = 76-83	C = 70-79	C = 78-85	C = 77-84
D = 70-77	4 = 70-77	D = 70-77	B 83-86	D = 70-76	D = 70-76	B+ = 87-89	D = 67-75	D = 60-69	D = 70-77	D = 69-76
F = 0-69	5 = 0-69	F = 69 and below	B- 80-82	F = Below 70	F = Below 70	B = 83-86	F = 66 and below	F = 0-59	F = 0-69	F = 0-68
			C+ 77-79			B- = 80-82				
			C 73-76			C+ = 77-79				
			C- 70-72			C = 73-76				
			D+ 67-69			C- = 70-72				
			D 63-66			D+ = 67-69				
			D- 60-62			D = 63-66				
			F 0-59			D- = 60-62				
						F = 0-59				

# 3 YEARS ARE REQUIRED FOR GRADUATION, TO INCLUDE:

- 1) Earth/Physical Science
- 2) Biology
- 3) Chemistry OR Advanced Physical Science



Anatomy  
11th & 12th Grade  
Elective Choice

AP Biology  
11th & 12th Grade  
Elective Choice

Advanced  
Chemistry  
11th & 12th Grade  
Elective Choice-if  
you meet the  
requirements

Physics  
11th & 12th Grade  
Elective Choice-if  
you meet the  
requirements

# Waverly High School Graduation Requirements

	<b>2021-23 Graduates</b>	<b>2024 Graduates</b>
<b>English</b> <ul style="list-style-type: none"> <li>• Must Include English 9, 10, &amp; 11</li> </ul>	40 Credits	40 Credits
<b>Social Studies</b> <ul style="list-style-type: none"> <li>• Must include American History and World History</li> <li>• Must include Constitution</li> </ul>	30 Credits	30 Credits
<b>Fine Arts</b> <ul style="list-style-type: none"> <li>• Could include Art, Choir, Theatre, Band, or Spanish</li> </ul>	10 Credits	10 Credits
<b>Mathematics</b>	30 Credits	30 Credits
<b>Science</b> <ul style="list-style-type: none"> <li>• Must include Earth/Physical Science &amp; Biology</li> <li>• Must include Advanced Physical Science OR Chemistry</li> </ul>	30 Credits	30 Credits
<b>Physical Education</b> <ul style="list-style-type: none"> <li>• Must include Health</li> </ul>	15 Credits	15 Credits
<b>Electives</b> <ul style="list-style-type: none"> <li>• Personal Finance <i>(2024 graduates will be required to take Personal Finance their senior year)</i></li> </ul>	65 Credits	85 Credits
<b>Total Credits Needed</b>	<b>220 Credits</b>	<b>240 Credits</b>

Note: 1 semester class = 5 credits

Four-Year College Recommendations:

- 40 credits of math
- 40 credits of English (to include courses approved by the college)
- 30 credits of social science (social studies)
- At least 30 credits of science
- At least 20 credits (two years) of Spanish

## **Waverly High School Winter Sports Protocol** **(revised 11/19/20)**

Waverly is glad to be able to offer activities and athletics this winter for our students and families. We understand the importance of extracurricular activities for our community. While it is exciting to return to practice and competition, the games and events will look a lot different than past years or even this Fall. Below is an explanation of our current protocols after consultation with our Eastern Midlands Conference colleagues, the Nebraska Schools Activities Association, and the Lincoln Lancaster County Health Department. Waverly will follow the Direct Health Measures that are directed by the Lincoln Lancaster County Health Department.

Protocols below are in conjunction or in addition to the [NSAA 2020-21 Winter Season Guidelines](#).

### **Passes and Spectators:**

- Attendance will be limited to household members of participants only. We will use a "Tally System", based off of the official team roster to record family members entry into a contest. No pass lists unless a host school requests one.
- Roster refers to current players, coaches and managers.
- Spectators will be checked and temperatures taken upon entering the building.
- Family pods will be asked to sit together and social distance from other families as much as possible.
- Any updates in protocols for events will be communicated through school messenger, website, and coaching staff.

### **Specific Number of Spectators Allowed:**

- Basketball - 2 tickets for each participant's/coach's household family members. Masks are required and 6' social distancing is required between parties.
- Wrestling - 2 tickets for each participant's/coach's household family members for a dual, triangular, quad, or any meet larger than a quad. Masks are required and 6' social distancing is required between parties.
- Unified Bowling - 2 tickets for each participant's/Coach's household family. Masks are required and 6' social distancing is required between parties.
- Cheer and Dance - 2 tickets for each participant's/Coach's household family. Cheer and Dance can only attend home varsity basketball games at this time. Masks are required at all times and 6' social distancing is required.
- No band or pep bands at this time
- No student body attendance at this time
- Individual venues or tournaments may reduce the number of tickets.
- Streaming of contests will be done as much as possible and highest priority for events when no spectators are allowed.
- When multiple level teams play - families are expected to only attend the contest their family member is participating in.

### **Masks**

- Students will not be expected to wear masks during actual competition or when engaged in rigorous, physical activity. Students and officials will be expected to wear masks when not engaged in rigorous activity - i.e. when on the sidelines, on the bench, etc. Coaches will wear masks at all times.
- Practices - Masks will be worn by athletes any time they are not going up and down the court or on the mat in rigorous, physical activity.
- **Masks will be required for all coaches, non-participants, and spectators at indoor events at all times.**
- Event management personnel will be required to wear masks.

### **Concessions**

- Concessions are suspended indefinitely at this time. We will communicate any updates through the weekly communication provided by the district.

### **Miscellaneous**

- Disinfecting Protocols will be in place for ALL practices and contests.
- Transportation - students riding buses will be masked and sit in assigned seats. Coaches will keep seating charts.
  - Food must be eaten before or after getting on the bus/van and not consumed while traveling on the bus/van.
- Water fountains will not be available. Bottle fillers will be open at certain venues.
- We are asking fans not to arrive before admission gates open and to exit the facilities immediately after the contest and avoid waiting and gathering. Coaches and players will report directly to the locker room following the contest and players will exit the building from there.
- Virtual opportunities should be presented as options to in person gatherings to protect the students in activities experience.
- Additional measures can be enacted based on the specific nature of the activity.

### **Pre Screening**

- Parents will screen their children at home for fever or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting, diarrhea
- Students and coaches must complete a self-screening prior to coming onto school sites or participating in athletics.
  - Do you have a fever higher than 100.4 F or, have you had to use fever-reducing medications (i.e. Tylenol®, Acetaminophen, Advil®, Ibuprofen) in the last 24 hours to control a fever higher than 100.4 F?
  - Do you have unresolved or new onset shortness of breath or difficulty breathing?
  - Do you have new onset of sustained persistent nonproductive cough (a dry cough lasting longer than 24 hours)?
  - Do you have new onset of loss of taste or smell?
  - Do you have **two or more** of the following prolonged (symptom(s) lasting for longer than 24 hours) and unexplained (no other reasonable cause) symptoms?
    - a) Sore throat
    - b) Sustained (longer than 2 hours) chills or repeated shaking with chills
    - c) Headache
    - d) Muscle pain
    - e) Congestion and/or runny nose
    - f) Nausea, vomiting, or diarrhea
- If symptomatic, students will not report to school/practice/contest and parents will consult a medical professional

### **Program Norms: Apply to all Sports**

- Practices and contests are permitted.
- Participation is strictly voluntary.
- A daily attendance record must be kept and along with practice plans including grouping information.
- Temperatures will be taken of coaches and participant's prior to entering the building, before practices or contests.

- Participants and coaches/sponsors are encouraged to wash hands frequently, at a minimum before and after practice. Use hand sanitizer if handwashing is not feasible. Hand sanitizer will be readily available for use.
- Numbers in the locker room should be determined by the ability to physically distance in the space. Students will have a maximum of five minutes to change and exit the locker room. Coaches and sponsors are required to supervise the locker room and facilitate transition of groups through the locker room. If it is possible, have separate entrances and exits.
  - Whenever possible, students should bring belongings to the practice facility and not be allowed in the locker room following practice
  - Students will be required to shower and daily wash their workout clothing immediately upon returning to home. No personal items should be left in the locker room.
  - All locker rooms will be disinfected daily
- Whenever possible athletes should come dressed to practices and contests.
- Coaches are responsible for ensuring physical distancing as much as possible. This means that activities and training must be designed to limit and minimize student to student contact.
- Team members should maintain 6 feet of appropriate physical distance as much as possible.
- Avoid making contact with others including hand shaking, high fives and in team huddles.
- Coaches should utilize smaller training groupings as appropriate and as much as possible working in groups of 6 to 8 participants. Limit your group sizes as much and as often as possible.
- Team groupings should be kept consistent throughout the season as much as possible.
- Coaches are responsible for ensuring that cleaning/disinfecting of equipment is completed daily and whenever possible within training sessions. Athletes will be asked to assist with cleaning duties.
- Shared equipment will be disinfected whenever possible and at the conclusion of practices and contests.
- Participants must have their own individual water bottle, and shall not share bottles with others. Participants shall also not share their towel with other participants.
- Teams will have designated areas for their personal belongings at practice and competitions.
- Students and parents will be instructed not to carpool with other students and parents unless wearing face coverings.
- Students will travel with the team to out of district contests, but have the options to choose to travel with their parent/guardian if preferred. An "[Alternative Parental Transportation Permission Form](#)" must be completed and given to the Athletic Director, Head Coach or sponsor no later than 1 day prior to the event.
- Travel parties will be essential personnel only - Competitors and coaches.
- There will not be shared food, beverages or buffets among team members or parents.
- There should not be any social activity or congregating at the conclusion of events and practices.
- All Team functions, excluding team meetings, must be completed virtually or cancelled at this time.
- All spectators, media and event personnel will wear face coverings and maintain an appropriate physical distance at all venues.

#### **Basketball:**

- Team benches and score tables will be isolated and located on the west side of the gyms. Only Essential personnel and Teams will be allowed in those areas.
- Separate score tables will be established for each team along with a separate table for the clock operator.
- The balcony bleachers will be designated for team personnel not playing in the game at that time.
- Spectator seating will be on the east side of the main gym.
- Teams will be allowed one film person and they will be required to have a face covering and physically distance in the designated filming location.
- Visiting teams will bring their own balls for warm ups.
- Visiting teams will be required to provide their own water bottles.

- Locker rooms will be designated for social distancing and teams will have separate entrance and exits to the competition floor.
- During pregame conferences the coach, captain and officials must maintain 6 feet physical distancing.
- Teams will not shake hands before or after the contest. Likewise, players will not fist pump with officials during starting lineups.

#### **Wrestling:**

- Will utilize multiple practice locations to limit group size, contact and allow for physical distancing within the wrestling training space.
- Training approach could include use of multiple spaces, station training in various locations at the same time - ie weight room/conditioning/mat time on a rotational basis.
- When possible, conditioning, mirror drills should be done with appropriate physical distancing, staying in small training groups and wrestling in the same area of the mat.
- Wrestling mats should be disinfected before and after all practices sessions.
- Headgear should only be worn by one individual and not shared.
- Anytime within a practice that face coverings can be worn it is strongly encouraged.

#### **Wrestling Contests:**

- Weigh-ins will be done by teams rather than shoulder to shoulder and done in singlets, in a large room or the competition area vs. locker room.
- Team areas will be restricted to essential personnel only. This includes competitors, coaches, team athletic trainers, team managers, and contest officials.
- Team members should have appropriate physical distancing on the team bench and designated team area.
- Face coverings will be required by all personnel and by athletes when not competing in their contest match.
- Sanitizer will be available at the scoring table and wrestlers must use hand sanitizer before they begin a match.
- Scoring bands will be wiped down with sanitizer after each use and before assigning to the next wrestler.
- Eliminate hand shaking with the opponent and referee.
- Wrestlers are not allowed mat side at any time except when they are on deck.
- Limit of 2 coaches on the corner with masks and physical distance between them.
- Wrestling mats should be disinfected regularly - double duals/Tri - between each dual match up, or between sessions/rounds if a bracketed format.
- Teams should be assigned designated team camp areas where athletes should be when not warming up or competing.
- A designated team warm up areas and schedule should be determined and could include the use of additional auxiliary locations.
- Food may only be in a team's assigned camp area with 6 feet physical distancing away from spectators and other teams.

#### **Officials:**

- Self check prior to coming to the contest. If you do not feel well and COVID-19 symptoms are present, stay home.
- Face coverings are required.
  - Wrestling officials must wear face coverings at all times.
  - Basketball officials must wear face coverings at all times other than when actively working within the contest.
- Officials should come dressed whenever possible.
- Officials locker rooms with physical distancing will be provided whenever possible
- Electronic whistles are an allowable option.

- Officials must follow physical distancing guidelines during pre- and post-game conferences and as much as possible during breaks in play - timeouts and at quarter and halftime breaks.
- There will be no hand shakes or fist bumps with players or coaches.
- Officials are not responsible for monitoring sideline and team bench COVID protocols. The coaching staff and school personnel are responsible for this monitoring.

\*\*These protocols and guidelines are subject to change at any time and may vary slightly by location and by type of event. Every effort will be made to communicate protocols on a regular basis through school messenger, social media, and at [www.waverlyactivities.com](http://www.waverlyactivities.com) \*\*

To: District 145 Board of Education

From: Craig Patzel, Principal

RE: December Board Report

First off, I wanted to take this opportunity to thank our entire staff at WIS for the tremendous effort they have put forth this school year. This has been a difficult and unique year to say the least and they have risen to the occasion. Our return to school protocols have been successful as a result of their focus, commitment, and effort. As a direct result of their efforts, we have been able to avoid the spread of the virus in our building.

Collaboration continues to be a focus of our staff. We continue to meet in teams on Tuesdays to plan and discuss curriculum and instruction. Our focus this year is on the implementation of our new CKLA curriculum. Due to the virus our meetings look different this year. We no longer meet as a staff in one location. Full staff meetings are held via Zoom. Grade level teams either meet via Zoom or in person. If they choose to meet in the same room, they physically distance and wear masks throughout the duration of the meeting.

Our building lead team created a unit planning protocol to help drive discussions and the implementation of CKLA. The document guides teams through a process to unpack each unit by collaborating before, during, and after the unit. To this point, our focus has been on the discussions taking place prior to instruction and throughout the unit. Teams are discussing and problem-solving lessons approximately a week before teaching them.

District curriculum leads continue to meet with Dr. Plugge on a monthly basis. As a building team, we use those meetings to define the focus for our building. Our building leads meet on a regular basis to help provide direction and guidance for weekly team meetings. Recently, leads between WIS and Eagle have started planning agendas for joint grade level meetings that occur on the Wednesdays kids are not in session. This approach helps us stay on track elementary-wide during this implementation process.

During my presentation in February, I plan to share more information about our unit planning protocol and an intervention/enrichment block (Viking Time) that we implemented this year.

## Options to Discontinue Quarantine Frequently Asked Questions

### Q: What if I am in quarantine and start to show COVID-19 symptoms?

You should get a test and isolate until you have your test results.

### Q: What are the symptoms of COVID-19?

Monitor daily for symptom development, which can include a fever (of 100.4 F or above) or chills, cough, shortness of breath or difficulty breathing, tiredness, muscle aches, headaches, loss of taste or smell, sore throat, runny nose, nausea or vomiting, and diarrhea.

### Q: What if I am unable to get a test?

If you cannot get tested, you must isolate for 10 days from onset of symptoms **and** until you have been fever-free without fever reducing medicine for 1 full day **and** your symptoms have improved.

### Q: I thought you couldn't test out of quarantine, why is that now an option?

On Dec. 2, 2020, the Centers for Disease Control and Prevention [released information](#) on new research offering a better understanding of when transmission of COVID-19 is most likely to occur. An individual who had been in close contact with a COVID-19 positive case can get tested on day 5 or after. If no symptoms have developed, and if a negative result is received the individual can discontinue quarantine **after** day 7 since last close contact with a COVID positive individual. CDC requires daily self-monitoring for development of COVID-19 symptoms and masking until **after** day 14 since last close contact exposure with a COVID-19 positive individual. *It is important that the test specimen is collected no earlier than day 5 to provide a more accurate representation of infection.* Based on this new evidence from CDC, the change in policy was made for this to be an available option to discontinue quarantine.

### Q: Why is there also an option to end quarantine after day 10?

On Dec. 2, 2020, the Centers for Disease Control and Prevention [released information](#) on new research offering a better understanding of when transmission of COVID-19 is most likely to occur. If an individual does not complete a diagnostic test and no COVID-19 symptoms had developed, **after** day 10 since last close contact with a COVID positive individual quarantine may be discontinued. CDC requires daily self-monitoring for development of COVID-19 symptoms and masking until **after** day 14 since last close contact exposure with a COVID-19 positive individual. Based on this new evidence from CDC, the change in policy was made for this to be an available option to discontinue quarantine.





## **Q: I thought you had to quarantine for 14 days, why is there now a 7 day or 10 day option?**

On Dec. 2, 2020, the Centers for Disease Control and Prevention [released information](#) on new research offering a better understanding of when transmission of COVID-19 is most likely to occur. *Per the CDC, they are “currently recommending a quarantine period of 14 days. However, based on local circumstances and resources, the following options to shorten quarantine are acceptable alternatives.”* Depending on if the individual seeks diagnostic testing or not determines the timing of when an individual can discontinue quarantine.

## **Q: What is a “diagnostic test”?**

PCR tests and Antigen tests (nasal or oral specimen) are acceptable tests. Antibody test (blood specimen) results cannot be used as a rationale for ending quarantine.

## **Q: What if I’m not showing symptoms, but I receive a positive test result?**

If you receive a positive test result, you need to isolate for ten (10) days.

## **Q: What is self-monitoring for symptom development? How do I do that?**

Monitor daily for symptom development, which can include a fever (of 100.4 F or above) or chills, cough, shortness of breath or difficulty breathing, tiredness, muscle aches, headaches, loss of taste or smell, sore throat, runny nose, nausea or vomiting, and diarrhea.

## **Q: Where can I get a “diagnostic test”?**

Those who may have been exposed to COVID-19 or who are experiencing symptoms can receive a free test through Test Nebraska.

Visit [Testnebraska.com](https://testnebraska.com), or [TestNebraska/es](https://testnebraska.com/es) for Spanish, to schedule an appointment at one of more than 60 Test Nebraska locations across the state. Those with questions about testing or who need help completing the online assessment can call the Test Nebraska hotline at (402) 207-9377.

## **Q: I am currently in quarantine under the previous DHM? What should I do?**

You can follow this new guidance. Your Local Health Department will not be issuing change letters.

## Options to Discontinue Quarantine Frequently Asked Questions

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### Q: Why is there also an option to end quarantine after day 10?

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**Q: What is a "diagnostic test"?**

PCR tests and Antigen tests (nasal or oral specimen) are acceptable tests. However, the Lincoln-Lancaster County Health Department strongly recommends using a PCR test. Antibody test (blood specimen) results cannot be used as a rationale for ending quarantine.

**Q: What if I'm not showing symptoms, but I receive a positive test result?**

If you receive a positive test result, you need to isolate for ten (10) days.

**Q: What is self-monitoring for symptom development? How do I do that?**

Monitor daily for symptom development, which can include a fever (of 100.4 F or above) or chills, cough, shortness of breath or difficulty breathing, tiredness, muscle aches, headaches, loss of taste or smell, sore throat, runny nose, nausea or vomiting, and diarrhea.

**Q: Where can I get a "diagnostic test"?**

There are a variety of options in the community o by contacting your health care provider. However, you can easily begin the testing process with a free online risk assessment available at TestNebraska, Bryan Health, CHI Health St. Elizabeth.

**Q: I am currently in quarantine under the previous DHM? What should I do?**

You can follow this new guidance. The Lincoln-Lancaster Counth Health Department will not be issuing change or return to work letters.

For more information visit [www.COVID.lincoln.ne.gov](http://www.COVID.lincoln.ne.gov) or call the Lincoln-Lancaster County Health Department at 402-441-8053.

## Outline of Changes to Directed Health Measures

All Changes Below Are Statewide and Effective at 5:00 pm on Thursday, December 3, 2020

Options to discontinue quarantine:

- Quarantine may discontinue without testing under the following conditions:
  - At least ten (10) days have passed since close contact exposure **AND**
  - No COVID-19 symptoms have developed and the person self-monitors for COVID-19 symptoms and wears a facial covering through day 14 since last close contact.
  
- Quarantine may discontinue with testing under the following conditions:
  - At least seven (7) days have passed since close contact exposure, no COVID-19 symptoms have developed **AND**
  - Results of a diagnostic specimen test (molecular or antigen) is negative that was collected no earlier than five (5) days since last close contact exposure **AND**
  - The person self-monitors for COVID-19 symptoms and wears a facial covering through day 14 since last close contact.

For more information visit [www.COVID.lincoln.ne.gov](http://www.COVID.lincoln.ne.gov) or call the Lincoln-Lancaster County Health Department at 402-441-8053.

**BEFORE THE NEBRASKA STATE BOARD OF EDUCATION**

IN THE MATTER OF THE COVID-19 ) NDE Case No. \_\_\_\_\_  
PANDEMIC - ACCREDITATION )  
SAFETY STANDARDS ) **RULE 62 PETITION FOR**  
) **DECLARATORY ORDER**  
)

Petitioners, Jennifer A. Benson, individually and in her capacity as President of the Nebraska State Education Association, and the Nebraska State Education Association, hereby submit their Petition for a Declaratory Order pursuant to NDE Rule 62.

1. Petitioner, Jennifer A. Benson, is a resident of the State of Nebraska, is a certificated educator and holds the office of President of the Nebraska State Education Association (“NSEA”). Jennifer A. Benson’s address is 605 South 14<sup>th</sup> Street, Lincoln, Nebraska 68508.

2. Petitioner, the NSEA, is a professional association of approximately 26,000 Nebraska educators and education support personnel organized and existing as a nonprofit corporation under the Nebraska Nonprofit Corporation Act. It is the mission of the NSEA to provide a great public education for every student and advocate for all education professionals, empowering them to provide an excellent public education for every student.

3. Persons or entities which may have an interest in these proceedings include all school districts, public and private, and educational service units in the State of Nebraska, which are known to and governed by the Nebraska Department of Education (“NDE”).

**FACTS**

***The Pandemic and a State in Crisis***

4. Nebraska is facing an exponential and unyielding spread of COVID-19. People with chronic medical conditions, like heart or lung disease, and adults who are 65 years and older

are at a higher risk of death if they contract the virus. However, the virus has resulted in serious illness and death to people of all ages, including those without underlying medical conditions.

5. On January 31, 2020, the Secretary of Health and Human Services declared a public health emergency in response to the coronavirus outbreak.

6. On March 11, 2020, the World Health Organization (“WHO”) characterized the coronavirus outbreak as a pandemic.

7. On March 13, 2020, Nebraska Governor Pete Ricketts issued an emergency declaration effectively putting Nebraska in a State of Emergency.

8. On March 13, 2020, Director of Public Health Dr. Gary Anthonie entered a Directed Health Measure (“DHM”) Order 2020-001 that prohibited gatherings in various Nebraska counties. Between March 13, 2020, and the filing of this Petition, Dr. Anthonie entered several other DHMs with continued limitations on gatherings and other measures to limit the spread of coronavirus.

9. In March 2020, the number of COVID-19 cases increased so dramatically that almost every state, including Nebraska, shut down schools, businesses and workplaces.

10. On July 20, 2020, the NDE published COVID-19 guidance for reopening schools. In the guidance, the NDE indicated four distinct zones: green, yellow, orange and red. The NDE considers number of positive cases, percent of positive cases, hospitalization rate and the increase in positive cases from previous rolling averages to determine the current color zone for Nebraska and the recommended guidance associated with each zone.

11. The NDE suggests that if Nebraska is in the red zone, with significant, uncontrolled community spread, then schools should be closed for in-person instruction and remote learning should be initiated. Although the NDE does not provide specific numbers and

positivity rates to determine the specific zone, Nebraska is currently in the “red” according to guidance published by the Centers for Disease Control (“CDC”), the WHO, the University of Nebraska Medical Center (“UNMC”) and the White House Coronavirus Task Force.

Nevertheless, Nebraska schools opened this fall and remain open and continue to deliver in-person instruction.

12. On November 17, 2020, the White House Coronavirus Task Force issued a report indicating Nebraska has 101 or more new cases per 100,000 population, which is the sixth highest rate in the country. Nebraska is also in the red zone for test positivity, indicating a rate at or above 10.1 percent, with the fourth highest rate in the country. Nebraska had 735 new cases per 100,000 population, compared to a national average of 294 per 100,000.

13. Between November 7 and November 13, on average, 124 patients with confirmed COVID-19 and 38 patients with suspected COVID-19 were reported as newly admitted each day to hospitals in Nebraska. A total of 94 percent of hospitals received new COVID-19 patients in this time period.

14. Nebraska hospitals are currently near capacity and are close to being required to turn away heart attack, stroke and trauma patients because they do not have available beds. Without immediate and meaningful interventions, hospitals will become overwhelmed and will not be able to support those who need care. In a letter signed by 1,700 doctors and nurses on November 17, 2020, “. . . this unimaginable time is fast approaching.”

### *A School System in Crisis*

15. The uncontrolled transmission of the virus has put the Nebraska school system in crisis. Gubernatorial and NDE recommendations regarding use of face coverings continue to be largely ignored by many school districts leaving educators feeling overwhelmed. Failure to

address this crisis will lead to nearly 1 in 4 teachers leaving the profession by the end of the school year. In Lincoln and Omaha, nearly 1 in 3 teachers have indicated they plan to leave teaching. School buildings and education programs are closing on a daily basis largely due to a shortage of teachers.

16. As “Educational Workers” exempt from the quarantine requirements of the current DHM, teachers are pressured to return to their classroom responsibilities while in quarantine. Educators are being pushed to a breaking point. They are worried about their health and safety and that of their students and families. Many teachers are having to teach students both in-person and remotely at the same time. The workload expected of teachers has left them exhausted and makes it nearly impossible for them to provide quality teaching and learning for students. The majority of teachers do not believe that their district’s learning model is equitably meeting the needs of all students. Teachers are not provided adequate plan time and, because there is a shortage of substitute teachers, they are having to cover the classes of colleagues who are quarantined or who are ill, so they lose the little plan time they do have. The current situation in many school districts is not sustainable.

17. If schools are required to close again, it will be harmful to children. It will lead to severe learning loss and will be particularly damaging for students with heightened behavioral needs. Schools provide a stable and secure environment for developing social skills and peer relationships. Social interaction at school among children in grades PK-12 is particularly important for the development of language, communication, social, emotional and interpersonal skills. Extended school closures deprive children who live in unsafe homes and neighborhoods an important layer of protection from neglect as well as physical, sexual and emotional maltreatment and abuse. Schools are essential to meeting the nutritional needs of children with

many consuming up to half of their daily calories at school. When schools are closed, children lose access to important opportunities for physical activity. Schools play a critical role in supporting the whole child, not just their academic achievement.

18. Unless immediate and meaningful action is taken by the State Board to identify the mitigation strategies that must be undertaken by schools under its jurisdiction, unquantifiable and irreparable harm will occur to our state's education system, educators, students and state as a whole.

***The Constitutional Authority and Responsibility  
of the Nebraska State Board of Education***

19. On November 13, 2020, the Nebraska State Board of Education (“State Board”) passed a Resolution affirming the efficacy of face coverings and strongly recommending a statewide mask mandate to ensure the safety of all students, staff and community members. It is now manifest, however, that such encouragement has not produced the kind of change of behavior necessary in order to meaningfully address the crisis affecting Nebraska's school system. The State Board has the constitutional, statutory and regulatory authority to take meaningful action to address the crisis facing Nebraska's schools, students and educators.

20. The State Board is a constitutional body charged with the responsibility and authority to provide “enlightened professional leadership, guidance, and supervision of the state school system . . .” Neb. Rev. Stat. § 79-318(5) (Reissue 2014).

21. The State Board and Commissioner of Education have the authority and responsibility to undertake and maintain accreditation standards and review. Neb. Rev. Stat. § 79-703 (Reissue 2014).

22. Pursuant to its statutory authority, the State Board has adopted 92 NAC 10 (“Rule 10”) which recognizes and requires as an accreditation quality indicator that “school

facilities and the general environment are safe, orderly, and supportive of quality learning for all students.” Rule 10, § 011.01. Rule 10 also requires that “each school system maintain safe, healthful, and sanitary conditions within the school building(s) and on the school grounds . . .” Rule 10, § 011.01(A).

23. The State Board is authorized by Neb. Rev. Stat. § 79-318(11) (Reissue 2014) to “interpret its own policies, standards, rules, and regulations and, upon reasonable request, hear complaints and disputes arising therefrom; . . .” Pursuant to this authority, the State Board has adopted Rule 62 under which Petitioners seek issuance of a binding order by the State Board declaring the specific mitigation strategies that all schools under its jurisdiction must implement as safety standards during this pandemic in order to maintain accreditation status under Rule 10.

#### **RELIEF REQUESTED**

24. Petitioners request that the State Board enter a Declaratory Order identifying the following minimum mitigation strategies as safety standards inherent in Rule 10, § 011, to remain in full force and effect until the conclusion of the 2020-2021 school year:

a. All children in grades 3-12 must wear face coverings - with medical caveats - as well as teachers, administrators, staff and volunteers. If tolerated, masks should be used for children between three years of age and third grade.

b. Designate a staff person to be responsible for responding to COVID-19 concerns. Staff, students, parents and volunteers should know who this person is and how to contact the designated staff member if they become sick or are around others diagnosed with COVID-19. The designated staff person should also be aware of state and local regulatory agency policies related to school guidelines and will serve as the contact with local health authorities and

monitor illness among school faculty, staff and students. A backup person should be identified who can fill this role if the designated person becomes unavailable due to illness or other reason.

c. Establish and maintain communication and cooperation with local and state authorities to determine current levels of community mitigation.

d. Review local, state and organization guidelines for schools. Review your facility plans including the size of the building, all points of entry and air handling systems to understand and implement recommended state and local guidelines and the considerations detailed in this Order.

e. Schools are encouraged to continue to use and develop strategies for online and other remote education technologies.

f. Develop strategies to reduce the potential for mass exposure of cases occurring in schools that include social distancing of all persons, defined and consistent groups of students and staff who remain together with limited interaction to others, considerations to reduce the maximum number of people allowed in a building based on social distancing and implementation of mask wearing requirements for indoor activities.

g. ALL sick children and adults will stay home; and, quarantine will be observed by those with COVID-19 infected persons at home.

h. All children and adults with confirmed infection will not be allowed to return to school until completing the DHM-defined period of isolation.

i. Schools and public health authorities will work together to rapidly report, assess and act on frequent per school absenteeism, influenza and other disease reporting health measures.

j. Address the increased behavioral health and emotional needs of students and the mental health of teachers, staff and volunteers.

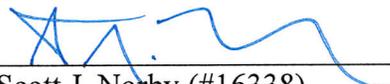
25. All school districts, public and private, and educational service units subject to Rule 10 shall, within three days of the date of service of this Order upon them, confirm in writing to NDE compliance with the face covering requirements of this Order, and identify what action has been or will be taken to comply with all other requirements of this Order.

26. The Commissioner of Education is directed to investigate and report compliance with this Order by all schools and educational service units subject to Rule 10 and submit such reports to the State Board at each State Board meeting through the remainder of the 2020-2021 school year.

JENNIFER A. BENSON, Individually and in Her Capacity as President of the Nebraska State Education Association, and the NEBRASKA STATE EDUCATION ASSOCIATION, a Nonprofit Corporation, Petitioners,

BY: NORBY & WELDING LLP  
Petitioners' Attorneys  
605 South 14th Street  
Suite 220  
Lincoln, Nebraska 68508  
Telephone (402) 434-2390  
scott.norby@norbylaw.com

By

  
\_\_\_\_\_  
Scott J. Norby (#16338)  
One of Said Attorneys

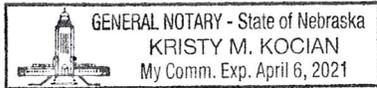
VERIFICATION

STATE OF NEBRASKA )  
 ) ss.  
COUNTY OF LANCASTER)

Jennifer A. Benson, being first duly sworn, states that she is one of the Petitioners in the above-entitled matter; that she holds the office of President of the NSEA; that she has read the foregoing Rule 62 Petition for Declaratory Order; and that the allegations of fact therein are true.

*Jennifer A. Benson*  
Jennifer A. Benson

Subscribed and sworn to before me on this 19<sup>th</sup> day of November, 2020.



*Kristy M. Kocian*  
Notary Public

My Commission Expires: April 6, 2021.

**Public Input to the Board**

It is the policy of the Board of Education to provide for and encourage input from its various constituents in an appropriate and orderly fashion at regularly scheduled Board of Education meetings. The board is open to and encourages input on school issues from the public. The board would prefer that individuals or groups with school related concerns first attempt to resolve those concerns through established administrative channels.

1. Matters concerning an individual school shall be discussed first with the respective building administrator of the school.
2. If the matter is not resolved satisfactorily at the school level, it may then be brought to the Superintendent.
3. If the matter is not resolved satisfactorily at the Superintendent's level, it may then be brought before the board of education by:
  - a. Addressing the matter during Open Forum at a regular, monthly board meeting; individual presentations should be no longer than three (3) minutes and the total allotted Open Forum agenda time will be a maximum of thirty (30) minutes.
  - b. Requesting a formal agenda item by contacting the superintendent or board president on or before the Thursday prior to the regular, monthly meeting which, unless otherwise announced, will be on the first Monday of every month.
  - c. Submitting the matter in writing, said documentation can either be presented at the regular meeting or appended to the agenda, if received in the superintendent's office on the designated Thursday.
4. A response will be provided once the board has the opportunity to inquire about the matter. Possible board responses when appropriate may include, but are not limited to: directing the superintendent to address the matter; tabling for further study; appointing a temporary board committee to study and/or resolve the matter; scheduling a special meeting to hear the matter; or not taking action. Public input to the board is heard during Open Forum. Matters brought to the board in this fashion will be taken under advisement and not acted upon at that time.

**Note: The chair will not allow complaints about individuals. There are appropriate channels to address such matters. Because of the potential of introducing bias into board hearings on termination cases, complaints on individual employees will be received by the board only through the Superintendent of schools.**

Policy Adopted: 04/10/78  
 Policy Revised: 03/07/88  
 Policy Revised: 01/02/06  
 Policy Revised: 11/03/08

SCHOOL DISTRICT 145  
 WAVERLY, NEBRASKA

Board of Education Regular Meeting

Monday, November 9, 2020 7:00 PM Central

Waverly High School  
13401 Amberly Rd  
Waverly, Nebraska 68462

Scott Claycomb: Present  
Andy Grosshans: Present  
Robin Kappler: Present  
Chad Kendall: Present  
Cheryl Landon: Present  
Jessica Zuniga: Present  
Present: 6.

1. OPENING OF THE MEETING

1.1. Call to Order

The regular meeting of the School District 145 Board of Education was called to order on Monday, November 9, 2020 at 7:00 P.M., at the Waverly High School Media Center, 13401 Amberly Road, Waverly, Nebraska.

1.2. Open Meetings Act

**COPY OF OPEN MEETINGS ACT:** The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the wall of the meeting room.

1.3. Publication of Meeting

Notice of the meeting was given in advance by posting in accordance with the Board of Education approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in the posted notice and a current copy of the agenda was maintained as stated in the posted notice.

1.4. Roll Call

Board Members present for Roll Call are Scott Claycomb, Andy Grosshans, Robin Kappler, Chad Kendall, Cheryl Landon, and Jessica Zuniga.

1.5. Pledge of Allegiance

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting passed with a motion by Jessica Zuniga and a second by Scott Claycomb. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

### 3. REPORTS

#### 3.1. Building / District Administrators

Dr. Megan Myers and Mrs. Shannon Furstenau will give updates on the high school. There is no administrator written report this month.

#### 3.2. Superintendent

Jay Spearman from Piper Sandler will share information on Lease Purchase Financing Options for the stadium project. Attached is an overview.

-Strategic Planning Update

-November 3rd-Day with no students. Professional Development Day and staff work time.

-Early - Out - Plan for giving staff preparation time.

-Re-Cycling agreement with City of Waverly. We haven't seen the agreement yet from the City of Waverly. Hopefully we can take action on this at our next board meeting.

--Negotiations update. Health Insurance and Dental will increase 2.96% in premiums for next year.

-Winter Sports Plan

#### 3.3. Board Reports

Policy Committee

Building, Grounds, Transportation Committee

Planning and Development Committee

Performance and Assessment Committee

Board Trainings/Activity/Events

### 4. RECOGNITION OF VISITORS / OPEN FORUM

Mark Cordes addressed the Board of Education regarding the Stadium Improvement Project.

## 5. ACTION ITEMS

### 5.1. Consent Agenda

Approval of the consent agenda passed with a motion by Cheryl Landon and a second by Robin Kappler. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.1.1. Meeting Minutes

Approved the minutes from the October 5, 2020 Regular Board of Education Meeting.

#### 5.1.2. Staff Resignations / Terminations

Jennifer Patire, Para Professional, Waverly Intermediate School, letter of resignation attached, resignation effective October 21, 2020.

Anthony Harms, Middle School Football Assistant Coach, Letter of resignation attached.

Jessica Vandeman, Food Service Worker, Waverly High School, termination effective 9/18/2020.

#### 5.1.3. Staff Hires / Reassignments

Rodger Hilgert, Bus Driver, New Position, Activities Only, 2 hrs. / day, Field Trips Only, \$15.40 / hour, effective date 10/7/2020.

Tammy Johnson, Para Professional, Waverly Intermediate School, Move to L3 pay, Step L3, \$12.75 / hr., Effective date 9/14/2020.

Patti Majlessi, Reassignment from Waverly Middle School as Head Cook to Waverly High School as a Food Service Worker, 6.5 hrs. / day, \$16.16 / hr., Effective date 10/12/2020.

Stephanie Jensen, Head Cook, Waverly Middle School, 7.5 hrs. / day, \$13.90 / hr., Effective 10/12/2020.

#### 5.1.4. Extra-Duty Assignments

Amanda Coufal, Assistant Unified Bowling Coach, Waverly High School, Category III, Level I, Replacement for Emily Finley.

Drew Henning, Reserve Boys Basketball Coach, Waverly High School, Category VI, Level 1, Replacement for Shawn Ekwall.

Abbie Huenink, Head Unified Bowling Coach, Waverly High School, Category IV, Level 3

(40%), Splitting stipend this year with Kate Jones due to medical reasons.

Kate Jones, Head Unified Bowling Coach, Waverly High School, Category IV, Level I (60%), Splitting duties with Abbie Huenink due to medical reasons.

#### 5.1.5. Fund Balances

Fund Balances as of October 28, 2020:

General = \$7,640,243.02  
Special Building = \$1,008,494.06  
Bond 2016 (Debt) = \$378,225.40  
Bond 2015 (Debt) = \$594,301.18  
Bond 2010 (Debt) = \$683,854.57  
Bond 2008 (Debt) = \$209,804.21  
Bond 2015 / 2016 Construction Proceeds = \$125,252.33  
Bond 2011 A / B K - 8 (Debt) = \$976,774.46  
Bond 2011 C 9 - 12 (Debt) = \$502,229.17  
School Nutrition = \$227,782.36  
2003 Qualified Capital Purpose Undertaking = \$7,911.82  
2010 Qualified Capital Purpose Undertaking = \$75,925.15  
2012 Qualified Capital Purpose Undertaking = \$176,816.23  
2013 Qualified Capital Purpose Undertaking = \$396,051.53  
Depreciation = \$392,180.62

#### 5.1.6. Fund Claims

Payroll, Imprest, and General Fund = \$1,942,639.32  
Special Building = \$15,366.00  
Bond Series 2015 / 2016 Construction Proceeds = \$7,000.00  
Qualified Capital Purpose Undertaking = \$350.00  
Depreciation = \$16,748.10

#### 5.1.7. Acceptance of Donations

#### 5.2. Snow Removal at Waverly Facilities

Approve the snow removal proposal from CCC Contracting, Incorporated for snow removal at the District's Waverly facilities passed with a motion by Scott Claycomb and a second by Robin Kappler. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.3. Second Reading of Board Policies

Approve the second reading of Board Policies 5413, 3020 and 3040 passed with a motion by Scott Claycomb and a second by Chad Kendall. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.4. First Reading of Board Policies

Approve first reading of Board Policies 3060, 4025, 4031, 5008, 8342 and 4270 passed with a motion by Jessica Zuniga and a second by Robin Kappler. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.5. Stadium Improvement Project

Approve Option #3, at a budgeted amount of \$2,111,460, for the Waverly High School Stadium Improvement Project passed with a motion by Scott Claycomb and a second by Cheryl Landon. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.6. Stadium Improvement Project Financing

Authorize District Administration, to engage with Piper / Sandler and Kutak Rock LLP, to create the Waverly Educational Facilities Leasing Corporation for financing the School District 145 - Waverly High School Stadium Improvement Project passed with a motion by Cheryl Landon and a second by Chad Kendall. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

#### 5.7. Mid-Term Graduation

Approve mid-term graduation of Jasmine King passed with a motion by Chad Kendall and a second by Robin Kappler. Scott Claycomb: Yea, Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea  
Yea: 6, Nay: 0

### 6. Discussion Items

#### 6.1. NASB Monthly Update

#### 6.2. Superintendent Intent to Return

### 7. Convene Closed Session

#### 7.1. Convene Closed Session – There was no need for a closed session.

7.1.1. Restate Closed Session Reason

8. Reconvene to Open Session

8.1. Reconvene Open Session

9. Upcoming Board Activities

9.1. Committee Meetings

9.2. Board Meetings

The next regularly scheduled board meeting is set for Monday, December 7th at 7:00 p.m. in Waverly.

9.3. Board Training/Development

10. Adjournment

President Grosshans adjourned the meeting at 8:27 P.M.

11. For Your Information

The School District #145 – Board of Education reserves the right to convene a Closed Session for purposes in accordance with §84-1410(1).



Recording Secretary

Attest: Board Secretary

----- Forwarded message -----

From: **Olivia Boender** <[olivia.boender@district145.org](mailto:olivia.boender@district145.org)>

Date: Fri, Nov 13, 2020 at 3:58 PM

Subject: Two Weeks

To: Michelle Rezek <[michelle.rezek@district145.org](mailto:michelle.rezek@district145.org)>

This letter is to inform you that I am submitting my two weeks notice, that I will be pursuing employment at another organization. I want to thank you all for the time and the opportunity that I had working at Hamlow. It was not an easy decision. Again, thank you for all the support and the opportunity. I sure will miss everyone!

--

November 2nd, 2020

Dear Brad McMillan,

I would like to submit my official resignation from my position as the Head Softball Coach for Waverly.

I have appreciated the opportunity to coach a program that means so much to me. I have enjoyed building a culture that rewards hard work, teaches resiliency, and promotes humility and leadership. It is my hope that these young women continue to learn and understand their value beyond their role as softball players.

I have greatly appreciated your mentorship and guidance these past three years. I am also grateful for the time and resources you've invested in making our program better. I know that you will find a great fit to carry on and continue to build Waverly Softball.

If I can be of any help during this transition, please let me know.

Sincerely,

*Amanda Schaefer | Coach AB*

November 24th, 2020

Brad McMillan  
Athletic Director  
Waverly High School

Dear Mr. Brad McMillan:

I regret to inform you that I will be resigning from my position as an assistant softball coach to focus on teaching and my family. If I can be of assistance during this transition or to the program, please let me know.

Sincerely,  
Madison Jones

Mrs. Rezek,

It is with regret to inform you that I will be leaving my position as a Paraprofessional to continue my graduate degree and student teach next semester with Mr. Osborn. My last day will be December 22nd. Thank you so much for the opportunity to grow in the school system and work as a paraprofessional this last semester. I wish I could stay because I truly enjoyed working with you, the teachers, and especially the students. Hopefully I get the chance to work for you and this school again as a teacher.

Taylor

**Fund Balances as of:**  
**November 30, 2020**

<b>Fund</b>	<b>October 28, 2020</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>November 30, 2020</b>
General	7,640,243.02	372,625.89	1,934,452.15	6,078,416.76
Building	1,008,494.06	8,177.99	22,366.00	994,306.05
Bond 15 Construction	125,252.33	4.48	-	125,256.81
Bond 2016 (Debt)	378,225.40	3,213.05	-	381,438.45
Bond 2015 (Debt)	594,301.18	4,831.05	-	599,132.23
Bond 2010 (Debt)	683,854.57	2,199.27	361,975.00	324,078.84
Bond 2008 (Debt)	209,804.21	9.48	-	209,813.69
Bond 11 A/B K-8 Debt	976,774.46	5,817.85	-	982,592.31
Bond 11 C 9-12 Debt	502,229.17	2,026.83	-	504,256.00
Hot Lunch	227,782.36	11,872.29	96,454.21	143,200.44
2003 QCPUF	7,911.82	0.71	-	7,912.53
2010 QCPUF	75,925.15	435.55	350.00	76,010.70
2012 QCPUF	176,816.23	1,274.92	-	178,091.15
2013 QCPUF	396,051.53	2,939.88	-	398,991.41
Depreciation	392,180.62	17.40	16,748.10	375,449.92
<b>Total</b>	<b>13,395,846.11</b>	<b>415,446.64</b>	<b>2,432,345.46</b>	<b>11,378,947.29</b>

Account Number		Current Budget	Expended During Month	Expenditures to Date	% of Budget
01	GENERAL FUND				
1100	REGULAR INSTRUCTION	\$11,033,148.00	\$857,362.24	\$2,652,042.04	24.04
1150	LEP PROGRAM	\$48,321.00	\$3,872.21	\$12,838.72	26.57
1160	POVERTY	\$293,336.00	\$25,170.05	\$76,727.88	26.16
1200	SPED INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$3,097,498.00	\$265,761.08	\$770,801.40	24.11
1321	DISTRICT MATH	\$0.00	\$0.00	\$0.00	0.00
1440	DIVERSIFIED OCCUPATIONS	\$0.00	\$0.00	\$0.00	0.00
2120	GUIDANCE SERVICES	\$675,657.00	\$55,776.16	\$169,721.10	25.12
2130	HEALTH SERVICES-REGULAR EDUCATION	\$195,813.00	\$17,775.71	\$41,997.96	21.45
2131	HEALTH SERVICES - SCHOOL AGE SPED	\$0.00	\$4,503.00	\$4,503.00	0.00
2141	PSYCHOLOGICAL SERVICES	\$112,810.00	\$9,194.98	\$31,840.34	28.22
2151	SPEECH PATHOLOGY	\$177,469.00	\$21,365.97	\$50,242.78	28.31
2161	OCCUPATIONAL THERAPY	\$7,900.00	\$292.00	\$292.00	3.70
2162	OCCUPATIONAL THERAPY AGES 3-5	\$0.00	\$0.00	\$0.00	0.00
2171	PHYSICAL THERAPY RELATED SERVICES	\$0.00	\$1,993.25	\$1,993.25	0.00
2181	VISUALLY IMPAIRED/VISION SERVICES	\$3,600.00	\$1,846.20	\$1,846.20	51.28
2190	SCHOOL ACTIVITIES/ATHLETICS	\$481,462.00	\$44,929.30	\$153,854.56	31.96
2212	INSTRUCTION AND CURRICULUM DEVELOPMENT	\$467,177.00	\$25,211.17	\$116,372.39	24.91
2213	INSTRUCTIONAL STAFF TRAINING	\$31,300.00	\$50.00	\$75.00	0.24
2220	LIBRARY/MEDIA SERVICES	\$448,753.00	\$35,221.92	\$109,777.72	24.46
2230	TECHNOLOGY	\$588,067.00	\$27,272.63	\$125,396.51	21.32
2310	BOARD OF EDUCATION	\$144,642.00	\$24,988.01	\$31,657.73	21.89
2320	OFFICE OF SUPERINTENDENT	\$607,163.00	\$48,603.11	\$154,350.61	25.42
2330	DISTRICT LEGAL SERVICES	\$90,000.00	\$3,809.35	\$26,290.76	29.21
2410	OFFICE OF THE PRINCIPAL	\$1,367,557.00	\$109,116.86	\$323,879.63	23.68
2510	SUPPORT SERVICES/BUSINESS	\$259,584.00	\$4,992.33	\$127,782.30	49.23
2610	OPERATION OF BUILDINGS	\$1,575,388.00	\$139,388.51	\$388,378.49	24.65
2620	MAINTENANCE OF BUILDINGS	\$1,659,783.00	\$39,261.29	\$398,729.92	24.02
2630	CARE AND UPKEEP OF GROUNDS	\$290,021.00	\$23,860.75	\$69,273.82	23.89
2710	TRANSPORTATION-REG	\$993,836.00	\$61,455.82	\$116,781.81	11.75
2712	TRANSPORTATION-SPED SCHOOL AGE	\$183,100.00	\$9,574.59	\$21,275.75	11.62
3400	GRANTS FROM CORPORATIONS/ OTHER INTERESTS	\$5,500.00	\$123.68	\$2,076.74	37.76
3535	HIGH ABILITY LEARNER	\$138,813.00	\$10,501.50	\$34,351.89	24.75
3540	STATE EARLY CHILDHOOD	\$115,521.00	\$3,604.82	\$11,047.35	9.56
3575	NEBRASKA INNOVATION GRANT	\$0.00	\$0.00	\$0.00	0.00
4400	SPED CONTRACTED SRVS PRESCHOOL	\$0.00	\$0.00	\$0.00	0.00
4401	PRESCHOOL SPED	\$0.00	\$0.00	\$0.00	0.00
4416	CENTER BASED SPEECH-SPED	\$0.00	\$0.00	\$0.00	0.00
4581	EDUCATION JOBS-NON-SPED EDUCATION	\$0.00	\$0.00	\$0.00	0.00
4590	ARRA NON-SPECIAL ED. INSTRUCTIONAL PRGM	\$0.00	\$0.00	\$0.00	0.00
4592	ARRA LEP INSTRUCTIONAL PROGRAM	\$0.00	\$0.00	\$0.00	0.00
4593	ARRA POVERTY PROGRAM	\$0.00	\$0.00	\$0.00	0.00
4610	ARRA IDEA PART B ENROLLMENT/POVERTY	\$0.00	\$0.00	\$0.00	0.00
4630	ARRA IDEA PRESCHOOL ENROLLMENT/POVERTY	\$0.00	\$0.00	\$0.00	0.00
4810	ARRA ESEA TITLE I PART A	\$0.00	\$0.00	\$0.00	0.00
4900	ERSA CHAPTER II SECONDARY	\$0.00	\$0.00	\$0.00	0.00
4950	REFUGEE CHILDREN	\$0.00	\$0.00	\$0.00	0.00
4991	ESEA TITLE II-PART A	\$0.00	\$0.00	\$0.00	0.00
4992	ESEA TITLE IV PART A-DRUG FREE	\$0.00	\$0.00	\$0.00	0.00
4993	ESEA TITLE II PART D	\$0.00	\$0.00	\$0.00	0.00

Budget Worksheet by Function  
 NOVEMBER 2020

Account Number	Current Budget	Expended During Month	Expenditures to Date	% of Budget
5000 DEBT SERVICES	\$0.00	\$0.00	\$0.00	0.00
6200 TITLE 1-PART A	\$212,001.00	\$15,225.34	\$47,814.58	22.55
6210 TITLE I ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	0.00
6310 TITLE II-PART A	\$55,139.00	\$4,222.14	\$12,605.02	22.86
6404 IDEA PART B BASE ALLOCATION	\$0.00	\$0.00	\$0.00	0.00
6406 IDEA PRESCHOOL 619 BASE	\$5,838.00	\$0.00	\$5,838.00	100.00
6408 IDEA PART B BIRTH-21	\$421,753.00	\$35,731.18	\$106,349.70	25.22
6410 6410	\$0.00	\$0.00	\$0.00	0.00
6412 IDEA PART B PROPORTIONATE SHARE	\$0.00	\$120.00	\$2,336.25	0.00
6996 CARES-ACT-ESSER FUND	\$107,205.00	\$0.00	\$0.00	0.00
8000 TRANSFERS	\$42,300.00	\$2,275.00	\$2,275.00	5.38
01 GENERAL FUND	\$26,037,455.00	\$1,934,452.15	\$6,203,418.20	23.82

*24.54%*

Check #	Vendor Name	Amount	
Account Number	Invoice	Description	Amount
Checking	1		
<b>Checking</b>	<b>1 Fund: 01 GENERAL FUND</b>		
66435	ADAM BAUMAN		143.97
01 2230 432 0 000	EBAY 111220	Lenovo Chromebook N21 Laptop Palmrest Ke	143.97
		<b>Vendor Total:</b>	<b>143.97</b>
66436	AIRGAS		201.82
01 1100 442 2 001	9106898811	OXYGEN, ACETYLENE, ARGON	201.82
1170			
66436	AIRGAS		95.49
01 1100 442 2 001	9974621538	CYLINDER RENTAL	95.49
1170			
		<b>Vendor Total:</b>	<b>297.31</b>
66437	AKRS EQUIPMENT SOLUTIONS INC		51.80
01 2630 610 2 002	2618863	FLAT BELT	10.36
01 2630 610 1 003	2618863	FLAT BELT	10.36
01 2630 610 1 004	2618863	FLAT BELT	10.36
01 2630 610 1 006	2618863	FLAT BELT	10.36
01 2630 610 2 001	2618863	FLAT BELT	10.36
66437	AKRS EQUIPMENT SOLUTIONS INC		71.20
01 2630 610 2 001	2624794	AXLES, WHEELS, FILTER	14.24
01 2630 610 2 002	2624794	AXLES, WHEELS, FILTER	14.24
01 2630 610 1 003	2624794	AXLES, WHEELS, FILTER	14.24
01 2630 610 1 004	2624794	AXLES, WHEELS, FILTER	14.24
01 2630 610 1 006	2624794	AXLES, WHEELS, FILTER	14.24
		<b>Vendor Total:</b>	<b>123.00</b>
66438	ALLIED OIL & TIRE COMPANY		95.03
01 2710 610 0 000	528723-00	DIESEL EXHAUST FLUID	76.02
01 2712 610 0 000	528723-00	DIESEL EXHAUST FLUID	19.01
		<b>Vendor Total:</b>	<b>95.03</b>
66439	ALLTRONIX TV REPAIR		95.00
01 2410 430 1 003	29217	REPLACED DEFECTIVE RELAY IN LAMINATOR	95.00
		<b>Vendor Total:</b>	<b>95.00</b>
66441	AMAZON CAPITAL SERVICES		133.69
01 1100 733 2 002	13V9-1RGF-4VCQ	Industrial Air Blow Gun with Brass Adjus	12.59
1170			
01 1100 733 2 002	13V9-1RGF-4VCQ	POWERTEC 70106 4-Inch Y-Fitting Dust Hos	8.20
1170			
01 1100 733 2 002	13V9-1RGF-4VCQ	Timber Wolf Bandsaw Blade 115\" x 1/2\"	75.90
1170			
01 1100 733 2 002	13V9-1RGF-4VCQ	White Waxed Lacing Tape 500 Yard Spool	37.00
1170			
66441	AMAZON CAPITAL SERVICES		287.59
01 2230 432 0 000	13V9-1RGF-99KL	10 AA Rechargeable HR6 2700mAh 1.2V NiMH	38.97
01 2230 610 0 000	13V9-1RGF-99KL	Scotch Heavy Duty Shipping Packaging Tap	27.36
01 2230 610 0 000	13V9-1RGF-99KL	Scotch Heavy Duty Shipping Packaging Tap	24.13
01 2230 734 0 000	13V9-1RGF-99KL	Sabrent 7 Port USB 3.0 HUB + 2 Charging	164.95
01 2230 734 0 000	13V9-1RGF-99KL	AmazonBasics High-Speed HDMI Cable, 6 Fe	32.18
66441	AMAZON CAPITAL SERVICES		63.98
01 2320 610 0 000	13VC-9CDW-	LAPTOP POWER CORD AND CASE	63.98

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
	MC3F	
66441	AMAZON CAPITAL SERVICES	16.95
01 2630 610 2 001	141G-V9YJ-1QGR SUPPLIES	16.95
66441	AMAZON CAPITAL SERVICES	109.99
01 1100 733 2 002 1170	143V-HTHT-KJ37 CRAFTSMAN CMXEVB17595 16 Gallon 6.5 Pea	109.99
66441	AMAZON CAPITAL SERVICES	238.54
01 2161 610 2 001	14K3-MDHD-6JXN Order 111-9769461-5901032	47.70
01 2161 610 2 002	14K3-MDHD-6JXN Order 111-9769461-5901032	47.71
01 2161 610 1 003	14K3-MDHD-6JXN Order 111-9769461-5901032	47.71
01 2161 610 1 004	14K3-MDHD-6JXN Order 111-9769461-5901032	47.71
01 2161 610 1 006	14K3-MDHD-6JXN Order 111-9769461-5901032	47.71
66441	AMAZON CAPITAL SERVICES	213.80
01 2212 640 0 000	167P-YCQ6-4TTK English 12 Novels	213.80
66441	AMAZON CAPITAL SERVICES	472.51
01 3535 890 0 000	16NJ-MLCY-9M9K Estes Motor Flight Pack A8-3 24 Motors 1	49.99
01 3535 890 0 000	16NJ-MLCY-9M9K Water Bottle Stomp Model Rocket Launcher	16.99
01 3535 890 0 000	16NJ-MLCY-9M9K Estes AVG Rocket Bulk Pack (Pack of 12)	145.56
01 3535 890 0 000	16NJ-MLCY-9M9K Estes - 1754 Wizard Flying Model Rocket	50.30
01 3535 890 0 000	16NJ-MLCY-9M9K Thames & Kosmos Chemistry Chem C500 Scie	23.39
01 3535 890 0 000	16NJ-MLCY-9M9K Universal pH Test Paper Strips pH Test S	6.59
01 3535 890 0 000	16NJ-MLCY-9M9K Bag of Balloons - 72 ct. Assorted Color	6.70
01 3535 890 0 000	16NJ-MLCY-9M9K Crime Scene Kit	13.12
01 3535 890 0 000	16NJ-MLCY-9M9K Estes Tandem-X Flying Model Rocket Launc	34.21
01 3535 890 0 000	16NJ-MLCY-9M9K Estes 1491 Taser Rocket Launch Set,Brown	21.99
01 3535 890 0 000	16NJ-MLCY-9M9K Estes 2274 Recovery Wadding	7.99
01 3535 890 0 000	16NJ-MLCY-9M9K Houseables Film Canisters with Caps, 35M	12.69
01 3535 890 0 000	16NJ-MLCY-9M9K Relationshipware StratoLauncher IV Water	60.00
01 3535 890 0 000	16NJ-MLCY-9M9K 24 Pack of Kids Safety Glasses (24 Prote	22.99
66441	AMAZON CAPITAL SERVICES	139.87
01 1200 610 0 000 1214	17YV-WQCX-RIMG FEZIBO Height Adjustable Standing Conver	139.87
66441	AMAZON CAPITAL SERVICES	388.98
01 1100 733 2 001 1155	1CVC-1M7J-HGTM KNEELING CHAIR	349.00
01 1100 733 2 001 1155	1CVC-1M7J-HGTM ROOM DARKENING CURTAINS	39.98
66441	AMAZON CAPITAL SERVICES	362.66

Check #	Vendor Name	Amount	
Account Number	Invoice	Description	Amount
01 2710 610 0 000	1D9T-WNJW-61VF	12/24V JUMP STARTER	362.66
66441	AMAZON CAPITAL SERVICES		33.94
01 1100 610 2 001 1172	1G9H-PPTD-W67M	Orthopedic Cotton Cast Padding 4"x4 yds	15.95
01 1100 610 2 001 1172	1G9H-PPTD-W67M	Care Touch CTSL10 10mL syringe only wit	17.99
66441	AMAZON CAPITAL SERVICES		67.76
01 1100 610 1 006 1193	1H6C-YGJP-H66Y	Skittles Original Candy 54oz Party Size	31.36
01 1100 610 1 006 1193	1H6C-YGJP-H66Y	Starburst Bulk Candy Wholesale 10lb	36.40
66441	AMAZON CAPITAL SERVICES		27.22
01 1100 610 2 002 1194	1H9W-XQQP-94LY	X-ACTO School Pro Classroom Electric Pen	21.99
01 1100 610 2 002 1194	1H9W-XQQP-94LY	WD40 300004 Specialist Penetrant Spray S	5.23
66441	AMAZON CAPITAL SERVICES		416.00
01 2710 610 0 000	1HJC-7LGJ-VYXT	ELECTRIC FOGGER SPRAYERS	416.00
66441	AMAZON CAPITAL SERVICES		95.53
01 2120 610 1 003	1JHM-71QD-PLYQ	Zen Pig: Feelings Are Clouds	14.95
01 2120 610 1 003	1JHM-71QD-PLYQ	Zen Pig: Art of Gratitude	14.95
01 2120 610 1 003	1JHM-71QD-PLYQ	Family Classic Chess	8.98
01 2120 610 1 003	1JHM-71QD-PLYQ	Fidget Toy Stress Relief	13.98
01 2120 610 1 003	1JHM-71QD-PLYQ	YoYa Toy Pulls 3 pack	15.99
01 2120 610 1 003	1JHM-71QD-PLYQ	Yeetee 24 pack and links	17.99
01 2120 610 1 003	1JHM-71QD-PLYQ	Playdoh Modeling Compound	8.69
66441	AMAZON CAPITAL SERVICES		74.95
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Elmer's Disappearing Purple School Glue,	5.17
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Pepperidge Farm Goldfish Classic Mix Cra	9.98
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Crayola Red Markers, Broad Line Markers,	6.99
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Jolly Rancher Halloween Candy Bulk Varie	10.48
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Oreo Double Stuff Chocolate Sandwich Co	4.68
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Crayola Blue Markers, Broad Line Markers	6.58
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Skittles Original Candy 54 oz Party Size	7.65
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Lubriderm Daily Moisture Hydrating Unsce	7.59
01 1200 610 1 006 1221	1JRR-KRYT-7Y3F	Oxford two-pocket Folders, Letter Size A	15.83
66441	AMAZON CAPITAL SERVICES		54.75
01 1100 610 1 004 1100	1KW-9N3J-79D4	WORLD MAP & USA MAP FOR KIDS	54.75
66441	AMAZON CAPITAL SERVICES		46.08
01 2710 610 0 000	1LT6-74TR-QRD6	SUPPLIES	46.08

Check #	Vendor Name	Amount	
Account Number	Invoice	Description	Amount
66441	AMAZON CAPITAL SERVICES	83.84	
01 1100 610 2 001 1111	1NK4-MXRT- JPL4	Sony Portable Bluetooth digital turner A	83.84
66441	AMAZON CAPITAL SERVICES	27.28	
01 2620 610 1 004	1NY1-PHVH- 4L9G	ATOMIC WALL CLOCK	27.28
66441	AMAZON CAPITAL SERVICES	121.43	
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	13 Dram 'pop top' prescription vials	11.29
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	3mL syringe sterile with luer lock tip	11.99
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	Wostar Nitrile disposable gloves 2.5mil	24.69
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	Jovi Plastilina reusable and non drying	26.95
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	2 pack bandage scissors EMT trauma shear	25.47
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	Premium guaze bandage roll 24 pack	11.99
01 1100 610 2 001 1172	1QQ9-HCH7- 77J6	Dukal 6" tongue depressors 100ct	9.05
66441	AMAZON CAPITAL SERVICES	52.72	
01 2620 610 1 004	1QQ9-HCH7- L936	ATOMIC WALL CLOCKS	52.72
66441	AMAZON CAPITAL SERVICES	67.93	
01 2620 610 0 000	1QVF-MPPM- 6DCG	GLOVES	67.93
66441	AMAZON CAPITAL SERVICES	101.26	
01 1100 610 2 001 1176	1RJV-71YF- 49VT	The Tortoise and the Hare: An Aesop Fab	7.99
01 1100 610 2 001 1176	1RJV-71YF- 49VT	BEBONCOOL FR 2.4 GHz wireles presenter r	11.89
01 1100 610 2 001 1176	1RJV-71YF- 49VT	Spin Master Games, Logo 2nd Edition Boar	31.79
01 1100 610 2 001 1176	1RJV-71YF- 49VT	ILOJE Hand Sanitizer Gel Pump with Aloe	17.95
01 1100 610 2 001 1176	1RJV-71YF- 49VT	Mr. Pen-White Board Eraser, magnetic Dry	9.95
01 1100 610 2 001 1176	1RJV-71YF- 49VT	Avery Big Tab Insertable Plastic Divider	10.70
01 1100 610 2 001 1176	1RJV-71YF- 49VT	The Founder	10.99
66441	AMAZON CAPITAL SERVICES	54.64	
01 1100 610 1 004 1100	1THK-X1F3- JV3J	Aurora Hand Puppet 14" scruff	22.95
01 1100 610 1 004 1100	1THK-X1F3- JV3J	DoliBu Plush Snail Stuffed Animal	11.99
01 1100 610 1 004 1100	1THK-X1F3- JV3J	SCHLEICH Farm World Rabbit Educational F	6.35
01 1100 610 1 004 1100	1THK-X1F3- JV3J	Terra by Battat Wild Animals Assorted M	13.35
66441	AMAZON CAPITAL SERVICES	11.80	
01 1100 733 2 002 1170	1XFG-7GJV- JN7Q	Krylon K07020007 10.25- Ounce Easy Tack R	11.80
66441	AMAZON CAPITAL SERVICES	175.00	
01 2141 610 1 003	1Y9Q-6C46- F664	Dell P2419H 24 Inch LED- Backlit, Anti-Gl	35.00
01 2141 610 1 004	1Y9Q-6C46- F664	Dell P2419H 24 Inch LED- Backlit, Anti-Gl	35.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2141 610 1 006	1Y9Q-6C46-F664	Dell P2419H 24 Inch LED-Backlit, Anti-Gl		35.00
01 2141 610 2 001	1Y9Q-6C46-F664	Dell P2419H 24 Inch LED-Backlit, Anti-Gl		35.00
01 2141 610 2 002	1Y9Q-6C46-F664	Dell P2419H 24 Inch LED-Backlit, Anti-Gl		35.00
	<b>66440 AMAZON</b>		6.99	
01 1100 640 2 002 1108	468439793866	OCTOBER SKY		6.99
	<b>66440 AMAZON</b>		(6.99)	
01 1100 640 2 002 1108	648796547549	OCTOBER SKY		(6.99)
	<b>66440 AMAZON</b>		6.99	
01 1100 640 2 002 1108	876439395683	OCTOBER SKY		6.99
	<b>66442 AMERICAN EXPRESS</b>		440.84	
01 2230 432 0 000	EPSON 102620	ELPLP88 Replacement Projector Lamp / Bul		294.00
01 2230 432 0 000	EPSON 102620	S/H		28.84
01 2230 432 0 000	EPSON 102620	ELPLP96 Replacement Projector Lamp / Bul		118.00
	<b>66442 AMERICAN EXPRESS</b>		598.16	
01 2620 610 1 003	GALCO 110320	VALVE ACTUATOR		598.16
	<b>66442 AMERICAN EXPRESS</b>		142.87	
01 2230 432 0 000	IFIXIT 102620	MacBook Air 13" (Late 2010-2017) Replace		84.99
01 2230 432 0 000	IFIXIT 102620	iFixit Opening Tool (Pack of 5)		4.99
01 2230 432 0 000	IFIXIT 102620	Jimmy		23.97
01 2230 432 0 000	IFIXIT 102620	Spudger Retail 3 Pack		8.99
01 2230 432 0 000	IFIXIT 102620	Shipping		10.58
01 2230 432 0 000	IFIXIT 102620	S/H		9.35
	<b>66442 AMERICAN EXPRESS</b>		129.68	
01 2320 810 0 000	NOV 2020	NOV 2020 FEES		129.68
	<b>66442 AMERICAN EXPRESS</b>		7.37	
01 2320 610 0 000	PRIME102020	OCTOBER SKY		7.37
	<b>66442 AMERICAN EXPRESS</b>		214.48	
01 2410 733 1 004	SAMS 102320	Lazy Boy Big & Tall Chair in Brown		214.48
	<b>66442 AMERICAN EXPRESS</b>		21.94	
01 2130 610 2 001	SAMS 102720	SUPPLIES		21.94
	<b>66442 AMERICAN EXPRESS</b>		7.49	
01 2130 610 2 001	SAMS 110220	SUPPLIES		7.49
	<b>66442 AMERICAN EXPRESS</b>		117.88	
01 2410 610 1 006	SAMS 111020	Hersheys Nuggets Chocolate Asst		12.98
01 2410 610 1 006	SAMS 111020	Hersheys Miniature Asst		13.54
01 2410 610 1 006	SAMS 111020	Frito Lay Premier Mix 30ct		12.98
01 2410 610 1 006	SAMS 111020	Frito Lay Baked Mix		12.98
01 2410 610 1 006	SAMS 111020	Skinny Pop 28pk		12.98
	<b>Vendor Total:</b>			<b>3,940.69</b>
	<b>Vendor Total:</b>			<b>6.99</b>

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2410 610 1 006	SAMS 111020	Gardettos Snack Mix 42ct		12.98
01 2410 610 1 006	SAMS 111020	Kind Bar Variety Pk		17.98
01 2410 610 1 006	SAMS 111020	Kar's Sweet n Salty Mix 40ct		11.48
01 2410 610 1 006	SAMS 111020	Natures Garden Trail Mix 24pk		9.98
	66442 AMERICAN EXPRESS		37.44	
01 2320 610 0 000	SAMS 111720	SUPPLIES		37.44
	66442 AMERICAN EXPRESS		38.85	
01 2230 610 0 000	WM102620	Rayovac High Energy Alkaline, AA Batteri		15.97
01 2230 610 0 000	WM102620	Rayovac High Energy Alkaline, AAA Batter		15.97
01 2230 610 0 000	WM102620	Sharpie Fine Point Retractable Markers,		4.37
01 2230 610 0 000	WM102620	S/H		2.54
		<b>Vendor Total:</b>		<b>1,757.00</b>
	66443 AMERICAN MESSAGING		36.93	
01 2510 382 0 000	D3201922UL	SVS 12/1/20-12/31/20		36.93
		<b>Vendor Total:</b>		<b>36.93</b>
	66444 AMI HEFFELFINGER-MARX		2,023.50	
01 1200 320 0 000	10/27/20-	SVS 10/27/20-11/24/20		2,023.50
1215	11/24/20			
		<b>Vendor Total:</b>		<b>2,023.50</b>
	66445 ANGIE COBELENS		102.21	
01 2141 333 1 003	8/28/20-	MILEAGE 8/8/20-10/31/20		20.45
	10/31/20			
01 2141 333 1 004	8/28/20-	MILEAGE 8/8/20-10/31/20		20.44
	10/31/20			
01 2141 333 1 006	8/28/20-	MILEAGE 8/8/20-10/31/20		20.44
	10/31/20			
01 2141 333 2 001	8/28/20-	MILEAGE 8/8/20-10/31/20		20.44
	10/31/20			
01 2141 333 2 002	8/28/20-	MILEAGE 8/8/20-10/31/20		20.44
	10/31/20			
		<b>Vendor Total:</b>		<b>102.21</b>
	66446 ANTHONY BAYER		1,250.00	
01 2620 739 0 000	0001	JD PALLET FORKS, BOX BLADE, HARROW		1,250.00
	66446 ANTHONY BAYER		160.00	
01 2710 330 0 000	REIMB 12/8/20	UNDERGROUND STORAGE TANK LICENSE		160.00
		<b>Vendor Total:</b>		<b>1,410.00</b>
	66447 APPLE, INC		177.00	
01 2230 734 0 000	AD18810480	AppleCare+ for iPod touch		177.00
	66447 APPLE, INC		597.00	
01 2230 734 0 000	AD19343597	Personalized iPod touch 32GB - Space Gra		597.00
		<b>Vendor Total:</b>		<b>774.00</b>
	66448 ASCD		89.00	
01 2410 320 2 001	2252992 - 20/21	ASCD membership renewal		89.00
		<b>Vendor Total:</b>		<b>89.00</b>
	66449 AT&S		125.00	
01 2620 431 1 004	152397-0004	STORAGE CONTAINER 10/28/20- 11/25/20		125.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
66449	<b>AT&amp;S</b>			125.00
01 2620 431 1 004	152397-0005	STORAGE CONTAINER 11/25/20-12/23/20		125.00
			<b>Vendor Total:</b>	<b>250.00</b>
66450	<b>BARCODES INC</b>			316.00
01 2320 610 0 000	INV6487944	BADGE ACCESS CARDS		316.00
			<b>Vendor Total:</b>	<b>316.00</b>
66451	<b>BARNES &amp; NOBLE INC</b>			182.96
01 2220 640 2 002	4048106	Next Great Paulie Fink (Benjamin)		19.17
01 2220 640 2 002	4048106	Saving Winslow (Creech)		11.18
01 2220 640 2 002	4048106	Hope in the Holler (Tyre)		21.57
01 2220 640 2 002	4048106	Time Bomb (Charbonneau)		24.00
01 2220 640 2 002	4048106	Miscalculations of Lightning Girl		19.20
01 2220 640 2 002	4048106	New Kid (Craft)		10.39
01 2220 640 2 002	4048106	Unteachables (Korman)		6.40
01 2220 640 2 002	4048106	Ghost Boys (Rhodes)		12.80
01 2220 640 2 002	4048106	Speechless (Schmitt)		14.39
01 2220 640 2 002	4048106	City of Ghosts (Schwab)		12.80
01 2220 640 2 002	4048106	Dry (Shusterman)		31.06
			<b>Vendor Total:</b>	<b>182.96</b>
66452	<b>BAUER BUILT TIRE</b>			678.95
01 2710 610 0 000	840129362	TIRES VAN 23		678.95
			<b>Vendor Total:</b>	<b>678.95</b>
66566	<b>BLUE CROSS BLUE SHIELD</b>			247,841.89
01 1100 281 1 003	DEC 20-0001	HEALTH BENEFITS 1100		4,403.73
01 1100 281 1 004	DEC 20-0001	HEALTH BENEFITS 1100		5,591.52
01 1100 281 1 003	DEC 20-0001	HEALTH BENEFITS 1101		2,970.11
01 1100 281 1 004	DEC 20-0001	HEALTH BENEFITS 1101		7,290.67
01 1100 281 1 003	DEC 20-0001	HEALTH BENEFITS 1102		3,437.89
01 1100 281 1 004	DEC 20-0001	HEALTH BENEFITS 1102		7,034.53
01 6310 281 1 006	DEC 20-0001	HEALTH BENEFITS		788.41
01 6408 281 1 000	DEC 20-0001	HEALTH BENEFITS		2,854.94
01 6408 281 2 000	DEC 20-0001	HEALTH BENEFITS		2,148.93
01 2710 286 0 000	DEC 20-0001	HEALTH BENEFITS		615.95
01 2712 286 0 000	DEC 20-0001	HEALTH BENEFITS		615.94
01 3540 281 1 003	DEC 20-0001	HEALTH BENEFITS		1,862.14
01 3535 281 0 000	DEC 20-0001	HEALTH BENEFITS		1,625.83
01 6200 281 1 003	DEC 20-0001	HEALTH BENEFITS		1,862.14
01 6200 281 1 004	DEC 20-0001	HEALTH BENEFITS		1,044.00
01 2630 280 0 000	DEC 20-0001	HEALTH BENEFITS		2,140.98
01 2620 280 1 004	DEC 20-0001	HEALTH BENEFITS	(1,427.32)	
01 2620 280 1 006	DEC 20-0001	HEALTH BENEFITS		713.66
01 2620 280 2 001	DEC 20-0001	HEALTH BENEFITS		356.83
01 2620 280 2 002	DEC 20-0001	HEALTH BENEFITS		356.83
01 2710 280 0 000	DEC 20-0001	HEALTH BENEFITS		713.66
01 2410 280 2 002	DEC 20-0001	HEALTH BENEFITS		1,320.40
01 2610 280 1 003	DEC 20-0001	HEALTH BENEFITS		1,427.32
01 2610 280 1 004	DEC 20-0001	HEALTH BENEFITS		1,427.32

Check #	Vendor Name			Amount
Account	Number	Invoice	Description	Amount
01 2610 280 1 006		DEC 20-0001	HEALTH BENEFITS	1,427.32
01 2610 280 2 001		DEC 20-0001	HEALTH BENEFITS	90.32
01 2610 280 2 002		DEC 20-0001	HEALTH BENEFITS	2,140.98
01 2410 280 1 004		DEC 20-0001	HEALTH BENEFITS	713.66
01 2410 281 1 006		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2410 280 1 006		DEC 20-0001	HEALTH BENEFITS	713.66
01 2410 281 2 001		DEC 20-0001	HEALTH BENEFITS	2,595.34
01 2410 280 2 001		DEC 20-0001	HEALTH BENEFITS	1,427.32
01 2410 281 2 002		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2320 285 0 000		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2320 286 0 000		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2320 280 0 000		DEC 20-0001	HEALTH BENEFITS	2,140.98
01 2410 281 1 003		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2410 281 1 003		DEC 20-0001	HEALTH BENEFITS	713.66
01 2410 281 1 004		DEC 20-0001	HEALTH BENEFITS	1,426.82
01 2220 281 1 004		DEC 20-0001	HEALTH BENEFITS	1,117.28
01 2220 281 1 006		DEC 20-0001	HEALTH BENEFITS	945.45
01 2220 281 2 001		DEC 20-0001	HEALTH BENEFITS	1,575.75
01 2220 281 2 002		DEC 20-0001	HEALTH BENEFITS	1,307.87
01 2230 281 0 000		DEC 20-0001	HEALTH BENEFITS	1,915.89
01 2230 286 0 000		DEC 20-0001	HEALTH BENEFITS	2,034.06
01 2151 281 1 003		DEC 20-0001	HEALTH BENEFITS	1,394.36
01 2151 281 1 004		DEC 20-0001	HEALTH BENEFITS	931.07
01 2151 281 1 006		DEC 20-0001	HEALTH BENEFITS	931.07
01 2190 282 2 001		DEC 20-0001	HEALTH BENEFITS	713.66
01 2212 281 0 000		DEC 20-0001	HEALTH BENEFITS	1,256.96
01 2220 281 1 003		DEC 20-0001	HEALTH BENEFITS	1,375.16
01 2130 282 2 002		DEC 20-0001	HEALTH BENEFITS	713.66
01 2141 281 1 003		DEC 20-0001	HEALTH BENEFITS	383.18
01 2141 281 1 004		DEC 20-0001	HEALTH BENEFITS	383.18
01 2141 281 1 006		DEC 20-0001	HEALTH BENEFITS	383.18
01 2141 281 2 001		DEC 20-0001	HEALTH BENEFITS	383.18
01 2141 281 2 002		DEC 20-0001	HEALTH BENEFITS	383.17
01 2120 281 2 001		DEC 20-0001	HEALTH BENEFITS	2,533.69
01 2120 280 2 001		DEC 20-0001	HEALTH BENEFITS	713.66
01 2120 281 2 002		DEC 20-0001	HEALTH BENEFITS	(788.82)
01 2130 282 1 003		DEC 20-0001	HEALTH BENEFITS	29.54
01 2130 282 1 004		DEC 20-0001	HEALTH BENEFITS	713.66
01 2130 282 1 006		DEC 20-0001	HEALTH BENEFITS	713.66
01 1200 281 1 004 1222		DEC 20-0001	HEALTH BENEFITS	1,862.14
01 1200 281 2 001 1222		DEC 20-0001	HEALTH BENEFITS	577.88
01 1200 281 2 002 1222		DEC 20-0001	HEALTH BENEFITS	1,394.36
01 1200 281 2 001 1225		DEC 20-0001	HEALTH BENEFITS	1,181.07
01 2120 281 1 003		DEC 20-0001	HEALTH BENEFITS	697.18
01 2120 281 1 004		DEC 20-0001	HEALTH BENEFITS	1,862.14
01 1200 281 0 000 1214		DEC 20-0001	HEALTH BENEFITS	1,629.50
01 1200 281 1 003 1221		DEC 20-0001	HEALTH BENEFITS	4,768.28
01 1200 281 1 004 1221		DEC 20-0001	HEALTH BENEFITS	3,437.89
01 1200 281 1 006		DEC 20-0001	HEALTH BENEFITS	3,722.66

**BOARD REPORT FOR PERIOD ENDING DECEMBER 7, 2020**

<u>Check #</u>	<u>Vendor Name</u>			<u>Amount</u>	
<u>Account</u>	<u>Number</u>	<u>Invoice</u>	<u>Description</u>		<u>Amount</u>
1221					
01 1200 281 2 001		DEC 20-0001	HEALTH BENEFITS		3,261.68
1221					
01 1200 281 2 002		DEC 20-0001	HEALTH BENEFITS		5,586.42
1221					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		614.51
1193					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		1,484.67
1193					
01 1100 281 1 006		DEC 20-0001	HEALTH BENEFITS		297.94
1194					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		1,229.01
1194					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		335.19
1194					
01 1200 281 2 001		DEC 20-0001	HEALTH BENEFITS		957.95
1212					
01 1100 281 1 006		DEC 20-0001	HEALTH BENEFITS		224.22
1190					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		577.88
1190					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		1,862.14
1190					
01 1100 281 1 003		DEC 20-0001	HEALTH BENEFITS		1,394.36
1193					
01 1100 281 1 004		DEC 20-0001	HEALTH BENEFITS		590.54
1193					
01 1100 281 1 006		DEC 20-0001	HEALTH BENEFITS		590.53
1193					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		1,968.94
1174					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		414.53
1174					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		3,091.15
1176					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		2,130.02
1176					
01 1100 281 1 003		DEC 20-0001	HEALTH BENEFITS		231.01
1190					
01 1100 281 1 004		DEC 20-0001	HEALTH BENEFITS		224.22
1190					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		1,925.90
1168					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		633.13
1169					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		907.18
1169					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		1,862.14
1170					
01 1100 281 2 002		DEC 20-0001	HEALTH BENEFITS		4,097.46
1170					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		787.88
1172					
01 1160 281 1 003		DEC 20-0001	HEALTH BENEFITS		3,238.77
01 1160 281 1 006		DEC 20-0001	HEALTH BENEFITS		787.87
01 1100 281 1 003		DEC 20-0001	HEALTH BENEFITS		1,575.75
1168					
01 1100 281 1 004		DEC 20-0001	HEALTH BENEFITS		787.88
1168					
01 1100 281 1 006		DEC 20-0001	HEALTH BENEFITS		787.87
1168					
01 1100 281 2 001		DEC 20-0001	HEALTH BENEFITS		3,592.64

Check #	Vendor Name	Account Number	Invoice	Description	Amount	Amount
1168						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	4,734.47	
1124						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	6,431.22	
1130						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	7,589.81	
1140						
01 1150 281 1 006			DEC 20-0001	HEALTH BENEFITS	787.88	
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	6,699.49	
1153						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	577.88	
1155						
01 1100 281 2 002			DEC 20-0001	HEALTH BENEFITS	7,933.10	
1106						
01 1100 281 2 002			DEC 20-0001	HEALTH BENEFITS	4,355.84	
1107						
01 1100 281 2 002			DEC 20-0001	HEALTH BENEFITS	8,779.27	
1108						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	7,564.12	
1110						
01 1100 281 2 001			DEC 20-0001	HEALTH BENEFITS	697.18	
1114						
01 1100 281 2 002			DEC 20-0001	HEALTH BENEFITS	94.49	
1116						
01 1100 281 1 003			DEC 20-0001	HEALTH BENEFITS	3,437.89	
1103						
01 1100 281 1 006			DEC 20-0001	HEALTH BENEFITS	7,087.45	
1103						
01 1100 281 1 003			DEC 20-0001	HEALTH BENEFITS	3,256.50	
1104						
01 1100 281 1 006			DEC 20-0001	HEALTH BENEFITS	5,458.93	
1104						
01 1100 281 1 003			DEC 20-0001	HEALTH BENEFITS	1,575.75	
1105						
01 1100 281 1 006			DEC 20-0001	HEALTH BENEFITS	5,406.70	
1105						
						<b>Vendor Total: 247,841.89</b>
	66453 BOOKOUTLET				169.14	
01 2220 640 2 002			IN000207907	Books	169.14	
	66453 BOOKOUTLET				150.86	
01 2220 640 2 002			IN000209072	Books	150.86	
						<b>Vendor Total: 320.00</b>
	66454 BRYANLGH MEDICAL CENTER EAST				150.00	
01 8000 913 2 001			IN256277	ATHLETIC TRAINER SEPT 2020	150.00	
						<b>Vendor Total: 150.00</b>
	66455 C C CONTRACTING INC				2,102.50	
01 2630 431 1 004		3891		SNOW REMOVAL 10/26/20	525.62	
01 2630 431 1 006		3891		SNOW REMOVAL 10/26/20	525.62	
01 2630 431 2 001		3891		SNOW REMOVAL 10/26/20	525.63	
01 2630 431 2 002		3891		SNOW REMOVAL 10/26/20	525.63	
						<b>Vendor Total: 2,102.50</b>
	66456 CASS COUNTY TREASURER				275.00	
01 2620 431 1 003		751-1120		TRASH SVS NOV 2020	275.00	
						<b>Vendor Total: 275.00</b>
	66457 CDW-GOVERNMENT				226.54	
01 2410 610 1 003		3088175		HP 80A Toner	226.54	
						<b>Vendor Total: 226.54</b>
	66458 CHARTER COMMUNICATIONS				94.98	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2230 432 0 000	010769011072	SVS 11/7/20-12/6/20		94.98
	0			
	66458 CHARTER COMMUNICATIONS		55.02	
01 2320 340 0 000	010815111102	SVS 11/10/20-12/9/20		55.02
	0			
	66459 CITY OF WAVERLY		1,063.08	
01 2610 410 1 006	1252001-1120	SVS 9/25/20-10/26/20		1,063.08
	66459 CITY OF WAVERLY		120.33	
01 2610 410 1 006	1254001-1120	SVS 9/25/20-10/26/20		120.33
	66459 CITY OF WAVERLY		92.74	
01 2610 410 0 000	1254501-1120	SVS 9/25/20-10/26/20		92.74
	66459 CITY OF WAVERLY		306.01	
01 2610 410 1 004	1521001-1120	SVS 9/25/20-10/26/20		306.01
	66459 CITY OF WAVERLY		200.78	
01 2610 410 2 001	1581001-1120	SVS 9/25/20-10/26/20		200.78
	66459 CITY OF WAVERLY		200.78	
01 2610 410 2 001	1582001-1120	SVS 9/25/20-10/26/20		200.78
	66459 CITY OF WAVERLY		724.73	
01 2610 410 2 001	1584001-1120	SVS 9/25/20-10/26/20		724.73
	66459 CITY OF WAVERLY		457.16	
01 2610 410 2 002	1584101-1120	SVS 9/25/20-10/26/20		457.16
	66459 CITY OF WAVERLY		101.20	
01 2610 410 0 000	1590501-1120	SVS 9/25/20-10/26/20		101.20
	66460 CLINT COLTON		1,200.00	
01 2630 431 2 001	S 1020	MOWING 10/3/20		800.00
01 2630 431 1 004	S 1020	MOWING 10/3/20		400.00
	66461 COMMONWEALTH ELECTRIC		617.92	
01 2230 432 0 000	80913	REALIGNING, REPROGRAMMING CAMERAS MS/HS		617.92
	66462 COMPUTER HARDWARE KEARNEY		10.70	
01 2230 432 0 000	G15060	SHIPPING		10.70
	66463 CORNHUSKER INTNL TRUCKS INC		704.21	
01 2710 610 0 000	3355240	PARTS		704.21
	66463 CORNHUSKER INTNL TRUCKS INC		62.70	
01 2710 610 0 000	3355332	ACTUATOR BUS 1		62.70
	66463 CORNHUSKER INTNL TRUCKS INC		88.84	
01 2710 610 0 000	3355401	MIRROR BUS 12, STOCK		88.84
	66463 CORNHUSKER INTNL TRUCKS INC		201.74	
01 2710 610 0 000	3355434	GLASS		201.74
	66463 CORNHUSKER INTNL TRUCKS INC		75.74	
01 2710 610 0 000	3355513	MIRROR		75.74
	66463 CORNHUSKER INTNL TRUCKS INC		72.66	
01 2710 610 0 000	3355541	INSULATOR BUS 2, STOCK		72.66
	66463 CORNHUSKER INTNL TRUCKS INC		73.90	
01 2710 610 0 000	3355600	HEATED MIRROR GLASS		73.90
	66463 CORNHUSKER INTNL TRUCKS INC		145.32	

Vendor Total: 150.00

Vendor Total: 3,266.81

Vendor Total: 1,200.00

Vendor Total: 617.92

Vendor Total: 10.70

Check #	Vendor Name	Amount		Amount	
Account Number	Invoice	Description		Amount	
01 2710 610 0 000	3355637	INSUALTOR STOCK		145.32	
			<b>Vendor Total:</b>		<b>1,425.11</b>
	66464 CRAIG HOMECARE			2,840.31	
01 2131 340 1 003	7-6023-01	LPN SVS 10/19/20-10/29/20		2,840.31	
	66464 CRAIG HOMECARE			2,707.50	
01 2131 340 1 003	7-6023-03	LPN SVS 11/2/20-11/12/20		2,707.50	
	66464 CRAIG HOMECARE			1,928.31	
01 2131 340 1 003	7-6023-05	LPN SVS 11/16/20-11/24/20		1,928.31	
			<b>Vendor Total:</b>		<b>7,476.12</b>
	66465 CULLIGAN			33.50	
01 2320 610 0 000	94367-1120	WATER		33.50	
			<b>Vendor Total:</b>		<b>33.50</b>
	66466 DAS STATE ACCOUNTING - CENTRAL FINANCE			232.49	
01 2230 340 0 000	1243111	SVS OCT 2020		232.49	
			<b>Vendor Total:</b>		<b>232.49</b>
	66467 DAVIDSONS PLUMBING & WELDING			201.09	
01 2620 431 2 001	07-9357	LEAK REPAIR		201.09	
	66467 DAVIDSONS PLUMBING & WELDING			6,560.00	
01 2620 431 2 001	07-9388	INSTALLED WATER HEATER HS		6,560.00	
			<b>Vendor Total:</b>		<b>6,761.09</b>
	66567 DEERE CREDIT			1,096.57	
01 2630 442 0 000	DEC 20-0001	MOWER LEASE PMT DEC 20		276.21	
01 2630 442 0 000	DEC 20-0001	TRACTOR LEASE PMT DEC 20		646.91	
01 2630 442 0 000	DEC 20-0001	MOWER LEASE PMT DEC 20		173.45	
			<b>Vendor Total:</b>		<b>1,096.57</b>
	66468 DIETZE MUSIC HOUSE			92.00	
01 1100 340 2 002	FA3709	OPEN PO		92.00	
1194					
	66468 DIETZE MUSIC HOUSE			78.50	
01 1100 340 2 002	FA3799	OPEN PO		78.50	
1194					
	66468 DIETZE MUSIC HOUSE			82.50	
01 1100 340 2 002	FA3802	OPEN PO		82.50	
1194					
	66468 DIETZE MUSIC HOUSE			97.00	
01 1100 340 2 002	FA3805	OPEN PO		97.00	
1194					
	66468 DIETZE MUSIC HOUSE			25.50	
01 1100 610 2 002	FA4098	OPEN PO-MISC.		25.50	
1194					
			<b>Vendor Total:</b>		<b>375.50</b>
	66469 DIETZE MUSIC/OMAHA - na			688.00	
01 1100 610 2 002	QO6776-0	EE 2000 BK1 FLUTE BK/CD/DVD		114.40	
1194		HLEO			
01 1100 610 2 002	QO6776-0	EE 2000 BK1 CLARINET BK/CD		140.80	
1194		HLEO			
01 1100 610 2 002	QO6776-0	EE 2000 BK1 ALTO SAX BK/CD		61.60	
1194		HLEO			
01 1100 610 2 002	QO6776-0	EE 2000 BK1 TRUMPET BK/CD		79.20	
1194		HLEO			
01 1100 610 2 002	QO6776-0	EE 2000 BK1 F HORN BK/CD		35.20	
1194		HLEO			
01 1100 610 2 002	QO6776-0	EE 2000 BK1 TROMBONE BK/CD		123.20	
1194		HLEO			

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1100 610 2 002 1194	QO6776-0	EE 2000 BK1 BC BARI BK/CD HLEO		61.60
01 1100 610 2 002 1194	QO6776-0	EE 2000 BK1 PERCUSSN BK/CD HLEO		72.00
	66469 DIETZE MUSIC/OMAHA - na		267.00	
01 1100 610 2 001 1194	QO7094-0	Tenor Carrier w/ABS		267.00
	66469 DIETZE MUSIC/OMAHA - na		200.00	
01 1100 610 2 001 1194	QO7102-0	Biposto Tenor Saddle assembly upgrade		200.00
	66470 EAKES OFFICE SOLUTIONS		98.00	
01 1100 610 2 001 1111	8142650-0	COPIER STAPLES		98.00
	66470 EAKES OFFICE SOLUTIONS		535.50	
01 2610 610 1 003	8144317-0	MASKS		107.10
01 2610 610 1 004	8144317-0	MASKS		107.10
01 2610 610 1 006	8144317-0	MASKS		107.10
01 2610 610 2 001	8144317-0	MASKS		107.10
01 2610 610 2 002	8144317-0	MASKS		107.10
	66470 EAKES OFFICE SOLUTIONS		2,469.00	
01 2610 610 1 003	8149354-0	GLOVES		493.80
01 2610 610 1 004	8149354-0	GLOVES		493.80
01 2610 610 1 006	8149354-0	GLOVES		493.80
01 2610 610 2 001	8149354-0	GLOVES		493.80
01 2610 610 2 002	8149354-0	GLOVES		493.80
	66471 ECHO GROUP INC		755.16	
01 2620 610 2 001	S8752009.001	BALLASTS		755.16
	66471 ECHO GROUP INC		150.80	
01 2620 610 1 004	S8754677.001	BALLASTS		150.80
	66471 ECHO GROUP INC		778.74	
01 2620 610 1 003	S8756072.001	BALLASTS		778.74
	66472 ELECTRONIC CONTRACTING		81.00	
01 2620 431 2 001	5705	ALARM MONITORING SVS 12/15/20-2/15/21		81.00
	66472 ELECTRONIC CONTRACTING		81.00	
01 2620 431 1 006	5706	ALARM MONITORING SVS 12/15/20-2/15/21		81.00
	66472 ELECTRONIC CONTRACTING		81.00	
01 2620 431 1 003	5752	ALARM MONITORING SVS 11/15/20-1/15/21		81.00
	66472 ELECTRONIC CONTRACTING		81.00	
01 2620 431 2 002	5824	ALARM MONITORING SVS 9/1/20-11/30/20		81.00
	66473 ESU #3		15.00	
01 2141 320 1 003	EM12690	ASD VIRTUAL - COBELENS		3.00
01 2141 320 1 004	EM12690	ASD VIRTUAL - COBELENS		3.00
01 2141 320 1 006	EM12690	ASD VIRTUAL - COBELENS		3.00
01 2141 320 2 001	EM12690	ASD VIRTUAL - COBELENS		3.00
01 2141 320 2 002	EM12690	ASD VIRTUAL - COBELENS		3.00
	Vendor Total:			1,155.00
	Vendor Total:			3,102.50
	Vendor Total:			1,684.70
	Vendor Total:			324.00
	Vendor Total:			15.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
66474	ESU #6			300.00
01 2320 320 0 000	14276	20-21 KSB WEBINAR SERIES		300.00
66474	ESU #6			121.25
01 2230 320 0 000	14335	TECH HOSTED SVS		121.25
			<b>Vendor Total:</b>	<b>421.25</b>
66475	FIREFLY COMPUTERS			79.98
01 2230 432 0 000	I000196285	11" Non-Touch Chromebook LCD		39.99
01 2230 432 0 000	I000196285	Tech Labor		39.99
			<b>Vendor Total:</b>	<b>79.98</b>
66476	HAMILTON EQUIPMENT CO			630.00
01 2630 442 0 000	22763R	AIR COMP RENTAL		630.00
			<b>Vendor Total:</b>	<b>630.00</b>
66477	HAPARA			18,761.60
01 2230 735 0 000	INV-116709	Hapara Instructional Management Suite Mo		3,936.00
01 2230 735 0 000	INV-116709	2 years of Hapara's Instructional Manage		14,825.60
			<b>Vendor Total:</b>	<b>18,761.60</b>
66478	HENRY DOORLY ZOO & AQUARIUM			120.00
01 3535 890 0 000	35849	VIRTUAL FIELD TRIP - OCEANS		120.00
			<b>Vendor Total:</b>	<b>120.00</b>
66479	HOME DEPOT PRO, THE			80.25
01 2610 610 1 003	580899961	SUPPLIES		80.25
66479	HOME DEPOT PRO, THE			2,528.00
01 2610 610 2 002	580899979	SUPPLIES		2,528.00
66479	HOME DEPOT PRO, THE			21.36
01 2610 610 1 006	581175411	SUPPLIES		21.36
66479	HOME DEPOT PRO, THE			52.26
01 2610 610 2 002	581175429	SUPPLIES		52.26
66479	HOME DEPOT PRO, THE			767.09
01 2610 610 2 001	581175437	SUPPLIES		767.09
66479	HOME DEPOT PRO, THE			65.80
01 2610 610 2 001	581175445	SUPPLIES		65.80
66479	HOME DEPOT PRO, THE			26.16
01 2610 610 1 003	581175452	SUPPLIES		26.16
66479	HOME DEPOT PRO, THE			23.05
01 2610 610 1 006	581175460	SUPPLIES		23.05
66479	HOME DEPOT PRO, THE			370.56
01 2610 610 1 003	581449501	SUPPLIES		370.56
66479	HOME DEPOT PRO, THE			366.47
01 2610 610 1 006	581449519	SUPPLIES		366.47
66479	HOME DEPOT PRO, THE			18.74
01 2610 610 1 004	581733730	SUPPLIES		18.74
66479	HOME DEPOT PRO, THE			202.32
01 2610 610 1 006	582000808	SUPPLIES		202.32
66479	HOME DEPOT PRO, THE			153.71
01 2610 610 1 003	582000816	SUPPLIES		153.71
66479	HOME DEPOT PRO, THE			32.88
01 2610 610 1 003	582272464	SUPPLIES		32.88
66479	HOME DEPOT PRO, THE			32.88

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2610 610 1 003	582272472	SUPPLIES		32.88
66479 HOME DEPOT PRO, THE			(80.88)	
01 2610 610 1 006	582820569	SUPPLIES		(80.88)
66479 HOME DEPOT PRO, THE			32.88	
01 2610 610 1 003	582820577	SUPPLIES		32.88
66479 HOME DEPOT PRO, THE			325.11	
01 2610 610 1 003	582820585	SUPPLIES		325.11
66479 HOME DEPOT PRO, THE			180.00	
01 2610 610 1 006	582820593	SUPPLIES		180.00
66479 HOME DEPOT PRO, THE			67.44	
01 2610 610 2 001	583359716	SUPPLIES		67.44
66479 HOME DEPOT PRO, THE			80.60	
01 2610 610 2 002	583359724	SUPPLIES		80.60
66479 HOME DEPOT PRO, THE			117.74	
01 2620 610 0 000	583359732	SUPPLIES		117.74
66479 HOME DEPOT PRO, THE			284.43	
01 2610 610 1 006	583359740	SUPPLIES		284.43
66479 HOME DEPOT PRO, THE			465.18	
01 2610 610 1 004	584164115	SUPPLIES		465.18
66479 HOME DEPOT PRO, THE			134.88	
01 2610 610 2 002	584425409	SUPPLIES		134.88
66479 HOME DEPOT PRO, THE			138.72	
01 2610 610 1 004	584682843	SUPPLIES		138.72
66479 HOME DEPOT PRO, THE			2,123.52	
01 2610 610 2 001	584682850	SUPPLIES		2,123.52
66479 HOME DEPOT PRO, THE			303.36	
01 2610 610 1 006	584682868	SUPPLIES		303.36
66479 HOME DEPOT PRO, THE			583.39	
01 2610 610 2 001	584955223	SUPPLIES		583.39
66479 HOME DEPOT PRO, THE			468.74	
01 2610 610 1 006	584955231	SUPPLIES		468.74
66479 HOME DEPOT PRO, THE			448.97	
01 2610 610 2 002	585223449	SUPPLIES		448.97
66479 HOME DEPOT PRO, THE			1,516.80	
01 2610 610 2 002	585223456	SUPPLIES		1,516.80
66479 HOME DEPOT PRO, THE			269.76	
01 2610 610 1 003	585492838	SUPPLIES		269.76
66479 HOME DEPOT PRO, THE			67.44	
01 2610 610 1 003	585492846	SUPPLIES		67.44
66479 HOME DEPOT PRO, THE			10.75	
01 2610 610 1 006	585492853	SUPPLIES		10.75
66479 HOME DEPOT PRO, THE			67.44	
01 2610 610 1 003	585492861	SUPPLIES		67.44
66479 HOME DEPOT PRO, THE			404.64	
01 2610 610 2 002	585492879	SUPPLIES		404.64
66479 HOME DEPOT PRO, THE			67.44	
01 2610 610 1 003	585492887	SUPPLIES		67.44
66480 HOME DEPOT PRO, THE			20.97	
01 2610 610 2 002	585492895	SUPPLIES		20.97
66480 HOME DEPOT PRO, THE			404.64	

Check #	Vendor Name	Amount	Amount
Account Number	Invoice	Description	Amount
01 2610 610 2 002	585753759	SUPPLIES	404.64
66480 HOME DEPOT PRO, THE			25.41
01 2610 610 1 006	586306714	SUPPLIES	25.41
66480 HOME DEPOT PRO, THE			166.08
01 2620 610 0 000	586306722	SUPPLIES	166.08
66480 HOME DEPOT PRO, THE			311.39
01 2610 610 1 003	586306730	SUPPLIES	311.39
66568 HOMETOWN LEASING			1,775.19
01 2510 443 0 000	DEC 20-0001	COPIER LEASE PMT DEC 20	1,775.19
66481 HORIZON BANK			75.96
01 2710 626 0 000	PETTYCASH	GAS FOR GROUNDS	48.00
	NOV 2020		
01 2320 610 0 000	PETTYCASH	COFFEE	27.96
	NOV 2020		
66482 HOTSY EQUIPMENT CO			1,019.56
01 2710 610 0 000	308291	VITAL OXIDE	811.00
01 2610 610 1 003	308291	AIR FILTERS	41.71
01 2610 610 1 004	308291	AIR FILTERS	41.71
01 2610 610 1 006	308291	AIR FILTERS	41.71
01 2610 610 2 001	308291	AIR FILTERS	41.71
01 2610 610 2 002	308291	AIR FILTERS	41.72
66483 HUNTEL COMMUNICATIONS INC			57.50
01 2230 432 0 000	237653	TROUBLESHOOT PHONE CALL	57.50
66483 HUNTEL COMMUNICATIONS INC			57.50
01 2230 432 0 000	237694	PROGRAM INFO	57.50
66484 HY-ELECTRIC			85.00
01 2620 431 2 001	18357	REPAIR BAD SENSOR IN CAD LAB	85.00
66485 IDEAL PURE WATER			15.70
01 2620 610 0 000	206247	WATER	15.70
66485 IDEAL PURE WATER			15.70
01 2620 610 0 000	207272	WATER	15.70
66485 IDEAL PURE WATER			11.00
01 2620 610 0 000	208922	WATER	11.00
66485 IDEAL PURE WATER			11.00
01 2710 610 0 000	209059	WATER	11.00
66486 INDUSTRIAL SERVICES INC			2,474.85
01 2620 431 1 006	2010-3382	TRASH SVS OCT 2020	782.70
01 2620 431 1 004	2010-3382	TRASH SVS OCT 2020	256.70
01 2620 431 2 001	2010-3382	TRASH SVS OCT 2020	815.30
01 2620 431 2 002	2010-3382	TRASH SVS OCT 2020	587.30
01 2620 431 2 001	2010-3382	TRASH SVS OCT 2020	32.85
66486 INDUSTRIAL SERVICES INC			43.95
01 2620 431 1 006	2010-3383	TRASH SVS OCT 2020	43.95
66486 INDUSTRIAL SERVICES INC			2,474.85

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 431 1 006	2011-3371	TRASH SVS NOV 2020		782.70
01 2620 431 1 004	2011-3371	TRASH SVS NOV 2020		256.70
01 2620 431 2 001	2011-3371	TRASH SVS NOV 2020		815.30
01 2620 431 2 002	2011-3371	TRASH SVS NOV 2020		587.30
01 2620 431 2 001	2011-3371	TRASH SVS NOV 2020		32.85
	<b>66486 INDUSTRIAL SERVICES INC</b>		43.95	
01 2620 431 1 006	2011-3372	TRASH SVS NOV 2020		43.95
	<b>66487 INTELEPEER CLOUD COMMUNICATION LLC</b>		347.47	
01 2510 382 0 000	INV-197951	SVS 10/1/20-10/31/20		347.47
	<b>66488 JAKE SENFF</b>		253.92	
01 2710 333 0 000	10/2/20-10/30/20	MILEAGE 10/2/20-10/30/20		253.92
	<b>66489 JAMES MURPHY</b>		60.00	
01 1200 580 2 001	10/29/20-11/6/20	PROJECT SEARCH PARKING 10/29/20-11/6/20		60.00
	<b>66490 JCI INDUSTRIES INC</b>		995.00	
01 2620 431 2 001	8203707	PUMP AND MOTOR REPAIR		995.00
	<b>66490 JCI INDUSTRIES INC</b>		1,975.00	
01 2620 431 2 001	8203708	FIELD SERVICE 2 PUMPS		1,975.00
	<b>66491 JOEL ARMSTRONG</b>		96.00	
01 2710 340 0 000	REIMB 12/8/20	DOT PHYSICAL		96.00
	<b>66492 JOSTENS</b>		32.39	
01 1100 610 2 001	25152780	Diplomas		32.39
	<b>66493 JP BOILER SERVICE LLC</b>		1,341.00	
01 2620 431 1 006	749	BOILER SERVICE		1,341.00
	<b>66494 JUST FOR KIDS THERAPY</b>		1,383.90	
01 6408 320 0 000	864	PT SVS 0-2 10/19/20-11/9/20		33.50
01 6408 320 0 000	864	PT SVS 3-5 10/19/20-11/9/20		251.25
01 2171 320 0 000	864	PT SVS 5+ 10/19/20-11/9/20		971.50
01 2171 334 0 000	864	MILEAGE 10/19/20-11/9/20		127.65
	<b>66495 KELLY SUPPLY COMPANY</b>		30.34	
01 2620 610 1 003	S4335243-0	V-BELT		30.34
	<b>66496 KNOWBE4 INC</b>		255.01	
01 2230 735 0 000	INV110986	KnowBe4 Security Awareness Training Add-		382.50
01 2230 735 0 000	INV110986	Discount 33%		(127.49)
	<b>66569 KUBOTA LEASING</b>		575.57	
01 2620 739 0 000	DEC 20-0001	UTV LEASE PMT DEC 20		575.57
	<b>66497 KYLA BLUM</b>		8,187.12	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2151 320 2 002	10/21/20-11/20/20	SVS 10/21/20-11/20/20		7,924.00
01 2151 334 2 002	10/21/20-11/20/20	SVS 10/21/20-11/20/20		263.12
<b>Vendor Total:</b>				<b>8,187.12</b>
66498	LAMPE'S CLEAN AIR SPECIALIST		1,219.00	
01 2620 610 2 001	465490	FILTERS		1,219.00
<b>Vendor Total:</b>				<b>1,219.00</b>
66499	LAURIE LITTLE		59.36	
01 3535 610 0 000	REIMB 12/8/20	SUPPLIES		59.36
<b>Vendor Total:</b>				<b>59.36</b>
66500	LINCOLN ELECTRIC SYSTEM		2,479.04	
01 2610 621 2 001	023814703-1120	SVS 10/1/20-10/31/20		2,479.04
66500	LINCOLN ELECTRIC SYSTEM		5,139.66	
01 2610 621 2 002	023832404-1120	SVS 10/1/20-10/31/20		5,139.66
66500	LINCOLN ELECTRIC SYSTEM		3,212.84	
01 2610 621 2 002	023832504-1120	SVS 10/1/20-10/31/20		3,212.84
66500	LINCOLN ELECTRIC SYSTEM		13,780.75	
01 2610 621 2 001	942809903-1120	SVS 10/1/20-10/31/20		13,780.75
66500	LINCOLN ELECTRIC SYSTEM		31.75	
01 2610 621 1 006	944800203-1120	SVS 10/2/20-11/2/20		31.75
66500	LINCOLN ELECTRIC SYSTEM		1,613.38	
01 2610 621 1 006	944800303-1120	SVS 10/1/20-10/31/20		1,613.38
66500	LINCOLN ELECTRIC SYSTEM		221.09	
01 2610 621 1 006	944800403-1120	SVS 10/2/20-11/2/20		221.09
66500	LINCOLN ELECTRIC SYSTEM		63.74	
01 2610 621 1 006	944800503-1120	SVS 10/2/20-11/2/20		63.74
66500	LINCOLN ELECTRIC SYSTEM		32.11	
01 2610 621 1 006	944800603-1120	SVS 10/2/20-11/2/20		32.11
66500	LINCOLN ELECTRIC SYSTEM		2,372.92	
01 2610 621 1 006	944800703-1120	SVS 10/1/20-10/31/20		2,372.92
66500	LINCOLN ELECTRIC SYSTEM		78.89	
01 2610 621 1 006	944800803-1120	SVS 10/2/20-11/2/20		78.89
66500	LINCOLN ELECTRIC SYSTEM		125.01	
01 2610 621 0 000	944800903-1120	SVS 10/2/20-11/2/20		125.01
66500	LINCOLN ELECTRIC SYSTEM		278.27	
01 2610 621 0 000	944801003-1120	SVS 10/2/20-11/2/20		278.27
66500	LINCOLN ELECTRIC SYSTEM		3,298.76	
01 2610 621 1 004	944801103-1120	SVS 10/1/20-10/31/20		3,298.76
<b>Vendor Total:</b>				<b>32,728.21</b>
66501	LINCOLN JOURNAL STAR		496.50	

Check #	Vendor Name	Amount	Amount
Account Number	Invoice	Description	Amount
01 2310 540 0 000	948606-1	ADV	496.50
66501	LINCOLN JOURNAL STAR		503.00
01 2310 540 0 000	951048-1	ADV	503.00
66502	LINCOLN TRUCK CENTER		34.60
01 2710 610 0 000	634115B	AIR HOSES	34.60
66503	MADISON HOOPER		21.25
01 1200 580 2 001	REIMB	PROJECT SEARCH PARKING	21.25
1225	12/8/20		
66570	MADISON NATIONAL LIFE INSURANCE CO INC		438.96
01 6408 211 2 000	LIFE- DEC -	LIFE INSURANCE 0003	5.03
01 2710 216 0 000	LIFE- DEC -	LIFE INSURANCE 0003	9.00
01 2712 216 0 000	LIFE- DEC -	LIFE INSURANCE 0003	9.00
01 1100 211 1 003	LIFE- DEC -	LIFE INSURANCE 0003	7.20
1100			
01 1100 211 1 004	LIFE- DEC -	LIFE INSURANCE 0003	12.00
1100			
01 1100 211 1 003	LIFE- DEC -	LIFE INSURANCE 0003	4.80
1101			
01 1100 211 1 004	LIFE- DEC -	LIFE INSURANCE 0003	12.00
1101			
01 3540 211 1 003	LIFE- DEC -	LIFE INSURANCE 0003	2.40
01 3535 211 0 000	LIFE- DEC -	LIFE INSURANCE 0003	3.00
01 6200 211 1 003	LIFE- DEC -	LIFE INSURANCE 0003	2.40
01 6200 211 1 004	LIFE- DEC -	LIFE INSURANCE 0003	2.40
01 6310 211 1 006	LIFE- DEC -	LIFE INSURANCE 0003	1.54
01 6408 211 1 000	LIFE- DEC -	LIFE INSURANCE 0003	4.34
01 2320 216 0 000	LIFE- DEC -	LIFE INSURANCE 0003	3.00
01 2410 211 1 003	LIFE- DEC -	LIFE INSURANCE 0003	3.00
01 2410 211 1 004	LIFE- DEC -	LIFE INSURANCE 0003	3.00
01 2410 211 1 006	LIFE- DEC -	LIFE INSURANCE 0003	3.00
01 2410 211 2 001	LIFE- DEC -	LIFE INSURANCE 0003	7.50
01 2410 211 2 002	LIFE- DEC -	LIFE INSURANCE 0003	6.00
01 2220 211 1 004	LIFE- DEC -	LIFE INSURANCE 0003	1.44
01 2220 211 1 006	LIFE- DEC -	LIFE INSURANCE 0003	1.44
01 2220 211 2 001	LIFE- DEC -	LIFE INSURANCE 0003	2.40
01 2220 211 2 002	LIFE- DEC -	LIFE INSURANCE 0003	1.99
01 2230 211 0 000	LIFE- DEC -	LIFE INSURANCE 0003	3.00

Vendor Total: 999.50

Vendor Total: 34.60

Vendor Total: 21.25

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>		
<u>Account</u>	<u>Number</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
01 2320 215 0 000		LIFE- DEC - 0003	LIFE INSURANCE	6.00
01 2151 211 1 003		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 2151 211 1 004		LIFE- DEC - 0003	LIFE INSURANCE	1.20
01 2151 211 1 006		LIFE- DEC - 0003	LIFE INSURANCE	1.20
01 2190 211 2 001		LIFE- DEC - 0003	LIFE INSURANCE	1.50
01 2212 211 0 000		LIFE- DEC - 0003	LIFE INSURANCE	3.00
01 2220 211 1 003		LIFE- DEC - 0003	LIFE INSURANCE	1.92
01 2120 211 2 002		LIFE- DEC - 0003	LIFE INSURANCE	4.80
01 2141 211 1 003		LIFE- DEC - 0003	LIFE INSURANCE	0.48
01 2141 211 1 004		LIFE- DEC - 0003	LIFE INSURANCE	0.48
01 2141 211 1 006		LIFE- DEC - 0003	LIFE INSURANCE	0.48
01 2141 211 2 001		LIFE- DEC - 0003	LIFE INSURANCE	0.48
01 2141 211 2 002		LIFE- DEC - 0003	LIFE INSURANCE	0.48
01 1200 211 1 003 1223		LIFE- DEC - 0003	LIFE INSURANCE	0.00
01 1200 211 2 001 1225		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 2120 211 1 003		LIFE- DEC - 0003	LIFE INSURANCE	1.20
01 2120 211 1 004		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 2120 211 1 006		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 2120 211 2 001		LIFE- DEC - 0003	LIFE INSURANCE	3.60
01 1200 211 1 006 1221		LIFE- DEC - 0003	LIFE INSURANCE	7.20
01 1200 211 2 001 1221		LIFE- DEC - 0003	LIFE INSURANCE	12.00
01 1200 211 2 002 1221		LIFE- DEC - 0003	LIFE INSURANCE	9.60
01 1200 211 1 004 1222		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 1200 211 2 001 1222		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 1200 211 2 002 1222		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 1100 211 2 001 1194		LIFE- DEC - 0003	LIFE INSURANCE	1.58
01 1100 211 2 002 1194		LIFE- DEC - 0003	LIFE INSURANCE	2.40
01 1200 211 2 001 1212		LIFE- DEC - 0003	LIFE INSURANCE	1.20
01 1200 211 0 000 1214		LIFE- DEC - 0003	LIFE INSURANCE	3.00
01 1200 211 1 003 1221		LIFE- DEC - 0003	LIFE INSURANCE	7.20
01 1200 211 1 004 1221		LIFE- DEC - 0003	LIFE INSURANCE	4.80

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 1100 211 1 004 1193	LIFE- DEC - LIFE INSURANCE 0003	1.80
01 1100 211 1 006 1193	LIFE- DEC - LIFE INSURANCE 0003	1.80
01 1100 211 2 001 1193	LIFE- DEC - LIFE INSURANCE 0003	0.79
01 1100 211 2 002 1193	LIFE- DEC - LIFE INSURANCE 0003	2.02
01 1100 211 1 003 1194	LIFE- DEC - LIFE INSURANCE 0003	0.12
01 1100 211 1 006 1194	LIFE- DEC - LIFE INSURANCE 0003	0.70
01 1100 211 1 003 1190	LIFE- DEC - LIFE INSURANCE 0003	0.82
01 1100 211 1 004 1190	LIFE- DEC - LIFE INSURANCE 0003	0.79
01 1100 211 1 006 1190	LIFE- DEC - LIFE INSURANCE 0003	0.79
01 1100 211 2 001 1190	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 2 002 1190	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 1 003 1193	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 2 002 1170	LIFE- DEC - LIFE INSURANCE 0003	3.60
01 1100 211 2 001 1172	LIFE- DEC - LIFE INSURANCE 0003	1.20
01 1100 211 2 001 1174	LIFE- DEC - LIFE INSURANCE 0003	3.60
01 1100 211 2 002 1174	LIFE- DEC - LIFE INSURANCE 0003	1.22
01 1100 211 2 001 1176	LIFE- DEC - LIFE INSURANCE 0003	4.39
01 1100 211 2 002 1176	LIFE- DEC - LIFE INSURANCE 0003	2.81
01 1100 211 1 006 1168	LIFE- DEC - LIFE INSURANCE 0003	1.80
01 1100 211 2 001 1168	LIFE- DEC - LIFE INSURANCE 0003	5.18
01 1100 211 2 002 1168	LIFE- DEC - LIFE INSURANCE 0003	4.80
01 1100 211 2 001 1169	LIFE- DEC - LIFE INSURANCE 0003	0.82
01 1100 211 2 002 1169	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 2 001 1170	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 2 001 1153	LIFE- DEC - LIFE INSURANCE 0003	12.00
01 1100 211 2 001 1155	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1160 211 1 003	LIFE- DEC - LIFE INSURANCE 0003	6.00
01 1160 211 1 006	LIFE- DEC - LIFE INSURANCE 0003	1.20
01 1100 211 1 003 1168	LIFE- DEC - LIFE INSURANCE 0003	2.40
01 1100 211 1 004 1168	LIFE- DEC - LIFE INSURANCE 0003	1.80
01 1100 211 2 001 1114	LIFE- DEC - LIFE INSURANCE 0003	1.20

Check #	Vendor Name	Account Number	Invoice	Description	Amount
01 1100 211 2 002 1116	LIFE- DEC - LIFE INSURANCE	0003			0.38
01 1100 211 2 001 1124	LIFE- DEC - LIFE INSURANCE	0003			7.61
01 1100 211 2 001 1130	LIFE- DEC - LIFE INSURANCE	0003			10.42
01 1100 211 2 001 1140	LIFE- DEC - LIFE INSURANCE	0003			13.39
01 1150 211 1 006	LIFE- DEC - LIFE INSURANCE	0003			1.20
01 1100 211 1 003 1105	LIFE- DEC - LIFE INSURANCE	0003			2.40
01 1100 211 1 006 1105	LIFE- DEC - LIFE INSURANCE	0003			9.60
01 1100 211 2 002 1106	LIFE- DEC - LIFE INSURANCE	0003			18.38
01 1100 211 2 002 1107	LIFE- DEC - LIFE INSURANCE	0003			15.98
01 1100 211 2 002 1108	LIFE- DEC - LIFE INSURANCE	0003			16.42
01 1100 211 2 001 1110	LIFE- DEC - LIFE INSURANCE	0003			12.79
01 1100 211 1 003 1102	LIFE- DEC - LIFE INSURANCE	0003			4.80
01 1100 211 1 004 1102	LIFE- DEC - LIFE INSURANCE	0003			12.00
01 1100 211 1 003 1103	LIFE- DEC - LIFE INSURANCE	0003			4.80
01 1100 211 1 006 1103	LIFE- DEC - LIFE INSURANCE	0003			12.00
01 1100 211 1 003 1104	LIFE- DEC - LIFE INSURANCE	0003			4.80
01 1100 211 1 006 1104	LIFE- DEC - LIFE INSURANCE	0003			10.46
66570	<b>MADISON NATIONAL LIFE INSURANCE CO INC</b>				2,872.91
01 6200 211 1 004	LTD- DEC 2- LTD INSURANCE	0001			16.13
01 6310 211 1 006	LTD- DEC 2- LTD INSURANCE	0001			8.66
01 6408 211 1 000	LTD- DEC 2- LTD INSURANCE	0001			28.69
01 6408 211 2 000	LTD- DEC 2- LTD INSURANCE	0001			33.37
01 2410 211 2 002	LTD- DEC 2- LTD INSURANCE	0001			49.15
01 2710 216 0 000	LTD- DEC 2- LTD INSURANCE	0001			46.89
01 2712 216 0 000	LTD- DEC 2- LTD INSURANCE	0001			46.89
01 3540 211 1 003	LTD- DEC 2- LTD INSURANCE	0001			15.39
01 3535 211 0 000	LTD- DEC 2- LTD INSURANCE	0001			23.04
01 6200 211 1 003	LTD- DEC 2- LTD INSURANCE	0001			10.66
01 2320 215 0 000	LTD- DEC 2- LTD INSURANCE	0001			42.20
01 2320 216 0 000	LTD- DEC 2- LTD INSURANCE	0001			27.97
01 2410 211 1 003	LTD- DEC 2- LTD INSURANCE	0001			23.59

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 2410 211 1 004	LTD- DEC 2- LTD INSURANCE 0001	23.91
01 2410 211 1 006	LTD- DEC 2- LTD INSURANCE 0001	25.08
01 2410 211 2 001	LTD- DEC 2- LTD INSURANCE 0001	61.10
01 2220 211 1 003	LTD- DEC 2- LTD INSURANCE 0001	11.80
01 2220 211 1 004	LTD- DEC 2- LTD INSURANCE 0001	9.71
01 2220 211 1 006	LTD- DEC 2- LTD INSURANCE 0001	8.00
01 2220 211 2 001	LTD- DEC 2- LTD INSURANCE 0001	17.17
01 2220 211 2 002	LTD- DEC 2- LTD INSURANCE 0001	14.74
01 2230 211 0 000	LTD- DEC 2- LTD INSURANCE 0001	22.32
01 2141 211 2 002	LTD- DEC 2- LTD INSURANCE 0001	3.69
01 2151 211 1 003	LTD- DEC 2- LTD INSURANCE 0001	11.45
01 2151 211 1 004	LTD- DEC 2- LTD INSURANCE 0001	7.69
01 2151 211 1 006	LTD- DEC 2- LTD INSURANCE 0001	7.69
01 2190 211 2 001	LTD- DEC 2- LTD INSURANCE 0001	11.80
01 2212 211 0 000	LTD- DEC 2- LTD INSURANCE 0001	29.81
01 2120 211 2 001	LTD- DEC 2- LTD INSURANCE 0001	29.70
01 2120 211 2 002	LTD- DEC 2- LTD INSURANCE 0001	35.42
01 2141 211 1 003	LTD- DEC 2- LTD INSURANCE 0001	3.69
01 2141 211 1 004	LTD- DEC 2- LTD INSURANCE 0001	3.69
01 2141 211 1 006	LTD- DEC 2- LTD INSURANCE 0001	3.69
01 2141 211 2 001	LTD- DEC 2- LTD INSURANCE 0001	3.69
01 1200 211 2 002 1222	LTD- DEC 2- LTD INSURANCE 0001	16.47
01 1200 211 1 003 1223	LTD- DEC 2- LTD INSURANCE 0001	0.00
01 1200 211 2 001 1225	LTD- DEC 2- LTD INSURANCE 0001	15.46
01 2120 211 1 003	LTD- DEC 2- LTD INSURANCE 0001	8.90
01 2120 211 1 004	LTD- DEC 2- LTD INSURANCE 0001	15.76
01 2120 211 1 006	LTD- DEC 2- LTD INSURANCE 0001	16.87
01 1200 211 1 004 1221	LTD- DEC 2- LTD INSURANCE 0001	22.36
01 1200 211 1 006 1221	LTD- DEC 2- LTD INSURANCE 0001	44.83
01 1200 211 2 001 1221	LTD- DEC 2- LTD INSURANCE 0001	78.41
01 1200 211 2 002 1221	LTD- DEC 2- LTD INSURANCE 0001	65.24

**BOARD REPORT FOR PERIOD ENDING DECEMBER 7, 2020**

<u>Check #</u>	<u>Vendor Name</u>		<u>Amount</u>	
<u>Account</u>	<u>Number</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
01 1200 211 1 004 1222	LTD- DEC 2- 0001	LTD INSURANCE	17.69	
01 1200 211 2 001 1222	LTD- DEC 2- 0001	LTD INSURANCE	18.82	
01 1100 211 1 006 1194	LTD- DEC 2- 0001	LTD INSURANCE	4.83	
01 1100 211 2 001 1194	LTD- DEC 2- 0001	LTD INSURANCE	14.59	
01 1100 211 2 002 1194	LTD- DEC 2- 0001	LTD INSURANCE	12.12	
01 1200 211 2 001 1212	LTD- DEC 2- 0001	LTD INSURANCE	10.23	
01 1200 211 0 000 1214	LTD- DEC 2- 0001	LTD INSURANCE	27.22	
01 1200 211 1 003 1221	LTD- DEC 2- 0001	LTD INSURANCE	48.69	
01 1100 211 1 003 1193	LTD- DEC 2- 0001	LTD INSURANCE	12.01	
01 1100 211 1 004 1193	LTD- DEC 2- 0001	LTD INSURANCE	8.85	
01 1100 211 1 006 1193	LTD- DEC 2- 0001	LTD INSURANCE	8.85	
01 1100 211 2 001 1193	LTD- DEC 2- 0001	LTD INSURANCE	5.44	
01 1100 211 2 002 1193	LTD- DEC 2- 0001	LTD INSURANCE	13.22	
01 1100 211 1 003 1194	LTD- DEC 2- 0001	LTD INSURANCE	0.50	
01 1100 211 2 002 1176	LTD- DEC 2- 0001	LTD INSURANCE	18.22	
01 1100 211 1 003 1190	LTD- DEC 2- 0001	LTD INSURANCE	6.05	
01 1100 211 1 004 1190	LTD- DEC 2- 0001	LTD INSURANCE	5.87	
01 1100 211 1 006 1190	LTD- DEC 2- 0001	LTD INSURANCE	5.87	
01 1100 211 2 001 1190	LTD- DEC 2- 0001	LTD INSURANCE	14.37	
01 1100 211 2 002 1190	LTD- DEC 2- 0001	LTD INSURANCE	15.64	
01 1100 211 2 001 1170	LTD- DEC 2- 0001	LTD INSURANCE	17.75	
01 1100 211 2 002 1170	LTD- DEC 2- 0001	LTD INSURANCE	20.62	
01 1100 211 2 001 1172	LTD- DEC 2- 0001	LTD INSURANCE	9.37	
01 1100 211 2 001 1174	LTD- DEC 2- 0001	LTD INSURANCE	24.64	
01 1100 211 2 002 1174	LTD- DEC 2- 0001	LTD INSURANCE	8.21	
01 1100 211 2 001 1176	LTD- DEC 2- 0001	LTD INSURANCE	31.45	
01 1100 211 1 004 1168	LTD- DEC 2- 0001	LTD INSURANCE	10.81	
01 1100 211 1 006 1168	LTD- DEC 2- 0001	LTD INSURANCE	10.81	
01 1100 211 2 001 1168	LTD- DEC 2- 0001	LTD INSURANCE	42.62	
01 1100 211 2 002 1168	LTD- DEC 2- 0001	LTD INSURANCE	26.73	
01 1100 211 2 001 1169	LTD- DEC 2- 0001	LTD INSURANCE	6.14	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1100 211 2 002 1169	LTD- DEC 2- 0001	LTD INSURANCE		14.12
01 1150 211 1 006	LTD- DEC 2- 0001	LTD INSURANCE		7.88
01 1100 211 2 001 1153	LTD- DEC 2- 0001	LTD INSURANCE		73.58
01 1100 211 2 001 1155	LTD- DEC 2- 0001	LTD INSURANCE		19.37
01 1160 211 1 003	LTD- DEC 2- 0001	LTD INSURANCE		40.12
01 1160 211 1 006	LTD- DEC 2- 0001	LTD INSURANCE		7.88
01 1100 211 1 003 1168	LTD- DEC 2- 0001	LTD INSURANCE		10.66
01 1100 211 2 001 1110	LTD- DEC 2- 0001	LTD INSURANCE		83.15
01 1100 211 2 001 1114	LTD- DEC 2- 0001	LTD INSURANCE		6.53
01 1100 211 2 002 1116	LTD- DEC 2- 0001	LTD INSURANCE		2.49
01 1100 211 2 001 1124	LTD- DEC 2- 0001	LTD INSURANCE		46.29
01 1100 211 2 001 1130	LTD- DEC 2- 0001	LTD INSURANCE		67.83
01 1100 211 2 001 1140	LTD- DEC 2- 0001	LTD INSURANCE		94.77
01 1100 211 1 006 1104	LTD- DEC 2- 0001	LTD INSURANCE		66.53
01 1100 211 1 003 1105	LTD- DEC 2- 0001	LTD INSURANCE		12.98
01 1100 211 1 006 1105	LTD- DEC 2- 0001	LTD INSURANCE		64.33
01 1100 211 2 002 1106	LTD- DEC 2- 0001	LTD INSURANCE		118.27
01 1100 211 2 002 1107	LTD- DEC 2- 0001	LTD INSURANCE		102.98
01 1100 211 2 002 1108	LTD- DEC 2- 0001	LTD INSURANCE		115.10
01 1100 211 1 004 1101	LTD- DEC 2- 0001	LTD INSURANCE		78.81
01 1100 211 1 003 1102	LTD- DEC 2- 0001	LTD INSURANCE		23.45
01 1100 211 1 004 1102	LTD- DEC 2- 0001	LTD INSURANCE		69.30
01 1100 211 1 003 1103	LTD- DEC 2- 0001	LTD INSURANCE		30.12
01 1100 211 1 006 1103	LTD- DEC 2- 0001	LTD INSURANCE		67.82
01 1100 211 1 003 1104	LTD- DEC 2- 0001	LTD INSURANCE		32.05
01 1100 211 1 003 1100	LTD- DEC 2- 0001	LTD INSURANCE		43.01
01 1100 211 1 004 1100	LTD- DEC 2- 0001	LTD INSURANCE		63.03
01 1100 211 1 003 1101	LTD- DEC 2- 0001	LTD INSURANCE		29.46
		<b>Vendor Total:</b>		<b>3,311.87</b>
66504 MATHESON-LINWELD			57.25	
01 2620 610 0 000	51707022	CYLINDER RENTAL 10/1/20- 10/31/20		57.25
66504 MATHESON-LINWELD			101.30	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2710 610 0 000	51707023	CYLINDER RENTAL 10/1/20-10/31/20		101.30
			<b>Vendor Total:</b>	<b>158.55</b>
	66505 MCKINNIS INC			681.92
01 2620 431 2 001	37106	ROOF REPAIRS		681.92
			<b>Vendor Total:</b>	<b>681.92</b>
	66506 MENARDS LINCOLN-NORTH			153.10
01 1100 733 2 001	77980	Various tools as needed		153.10
1170				
	66506 MENARDS LINCOLN-NORTH			8.99
01 1100 733 2 001	82747	Various tools as needed		8.99
1170				
	66506 MENARDS LINCOLN-NORTH			39.91
01 2620 610 2 001	83241	SUPPLIES		39.91
	66506 MENARDS LINCOLN-NORTH			47.88
01 2620 610 2 002	84608	SUPPLIES		47.88
	66506 MENARDS LINCOLN-NORTH			49.96
01 2620 610 1 003	85128	SUPPLIES		49.96
	66506 MENARDS LINCOLN-NORTH			159.00
01 1100 733 2 001	85886	Various tools as needed		159.00
1170				
	66506 MENARDS LINCOLN-NORTH			116.25
01 2620 610 0 000	86000	SUPPLIES		116.25
	66506 MENARDS LINCOLN-NORTH			29.97
01 2620 610 2 001	86201	SUPPLIES		29.97
	66506 MENARDS LINCOLN-NORTH			69.99
01 2620 610 1 006	86255	SUPPLIES		69.99
	66506 MENARDS LINCOLN-NORTH			59.98
01 2620 610 0 000	86823	SUPPLIES		59.98
	66506 MENARDS LINCOLN-NORTH			58.86
01 2620 610 1 003	86833	SUPPLIES		58.86
	66506 MENARDS LINCOLN-NORTH			82.72
01 2620 610 1 004	87150	SUPPLIES		82.72
			<b>Vendor Total:</b>	<b>876.61</b>
	66507 MENARDS LINCOLN-SOUTH			171.39
01 2710 610 0 000	50343	SUPPLIES		171.39
			<b>Vendor Total:</b>	<b>171.39</b>
	66508 MICHELLE HENRICKSON			17.94
01 2130 610 1 006	REIMB 12/8/20	FLASHLIGHT		17.94
			<b>Vendor Total:</b>	<b>17.94</b>
	66509 MIDWEST SOUND & LIGHTING INC			32.10
01 2620 431 2 001	0127313-IN	CABLES REPLACED IN AUDITORIUM		32.10
			<b>Vendor Total:</b>	<b>32.10</b>
	66510 MILLARD LUMBER INC			192.19
01 2620 610 2 001	561146	SUPPLIES		192.19
	66510 MILLARD LUMBER INC			37.00
01 2620 610 2 002	562841	SUPPLIES		37.00
			<b>Vendor Total:</b>	<b>229.19</b>
	66511 NASCD			40.00
01 2410 810 2 001	2020-2021	Nebraska ASCD membership dues		40.00

Check #	Vendor Name	Amount		Amount	
Account Number	Invoice	Description		Amount	
				<b>Vendor Total:</b>	<b>40.00</b>
66512	NCECBVI		4,200.00		
01 1200 569 0 000 1201	T-472	SA SVS OCT 2020		4,200.00	
				<b>Vendor Total:</b>	<b>4,200.00</b>
66513	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		335.00		
01 2410 810 1 003	65505	Membershi		335.00	
				<b>Vendor Total:</b>	<b>335.00</b>
66514	NEBRASKA COUNCIL ON ECONOMIC EDUCATION		140.00		
01 3535 890 0 000	SEPTEMBER 2020	FALL 2020 STOCK MARKET GAME		140.00	
				<b>Vendor Total:</b>	<b>140.00</b>
66515	NEBRASKA EXTENSION CASS COUNTY		20.00		
01 3535 890 0 000	TE-01	INTERACTIVE BIOFUEL CLASS PRESENTATION		20.00	
				<b>Vendor Total:</b>	<b>20.00</b>
66516	NEBRASKA SAFETY CENTER		250.00		
01 2710 340 0 000	57-8196	TRANSPORTATION TRAINING		250.00	
				<b>Vendor Total:</b>	<b>250.00</b>
66517	NEWSELA		7,200.00		
01 2212 640 0 000	INV_16247	7-12 ELA/SS Pilot Subscriptions		7,200.00	
				<b>Vendor Total:</b>	<b>7,200.00</b>
66518	NVAA DISTRICT 2		150.00		
01 1100 810 2 001 1172	2020-2021	District Career Development Events Fees		150.00	
				<b>Vendor Total:</b>	<b>150.00</b>
66522	O'REILLY AUTOMOTIVE STORES INC		(18.00)		
01 2710 610 0 000	5824-178544	CORE RETURN		(18.00)	
66522	O'REILLY AUTOMOTIVE STORES INC		116.56		
01 2710 610 0 000	5824-178647	OIL FILTERS		116.56	
66522	O'REILLY AUTOMOTIVE STORES INC		194.39		
01 2710 610 0 000	5824-179062	BATTERY VAN 16		194.39	
66522	O'REILLY AUTOMOTIVE STORES INC		187.43		
01 2710 610 0 000	5824-179270	ALTERNATOR VAN 15		187.43	
66522	O'REILLY AUTOMOTIVE STORES INC		44.86		
01 2712 610 0 000	5824-179742	PARKING BRAKE SHOES BUS 28		44.86	
66522	O'REILLY AUTOMOTIVE STORES INC		(158.49)		
01 2710 610 0 000	5824-180025	CREDITS		(158.49)	
66522	O'REILLY AUTOMOTIVE STORES INC		35.33		
01 2712 610 0 000	5824-180354	BLEND AIR DOOR ACTUATOR CAR 35		35.33	
				<b>Vendor Total:</b>	<b>402.08</b>
66519	OMAHA PUBLIC POWER DISTRICT		4,619.53		
01 2610 621 1 003	8764000061-1120	SVS 10/21/20-11/19/20		4,619.53	
				<b>Vendor Total:</b>	<b>4,619.53</b>
66520	ONE CALL CONCEPTS INC		4.23		
01 2230 340 0 000	100538	LOCATES OCT 2020		4.23	
				<b>Vendor Total:</b>	<b>4.23</b>
66521	ONE SOURCE		780.30		
01 2310 350 0 000	3524-	SVS 8/20/20-10/31/20		780.30	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
	20201031			
	<b>66523 ORKIN PEST CONTROL</b>		224.90	
01 2620 431 2 001	204739483	QTRLY SVS		224.90
				<b>Vendor Total: 780.30</b>
	<b>66524 PARAMOUNT SUPPLY COMPANY</b>		296.56	
01 2620 610 2 002	LWVY97	FAUCET & SENSOR		296.56
				<b>Vendor Total: 224.90</b>
	<b>66525 PAYFLEX</b>		523.50	
01 2310 350 0 000	21014-1496604	SVS 10/1/20-10/31/20		523.50
	<b>66525 PAYFLEX</b>		506.50	
01 2310 350 0 000	21014-1507342	SVS 11/1/20-11/30/20		506.50
				<b>Vendor Total: 1,030.00</b>
	<b>66526 PDQ.COM CORP</b>		450.00	
01 2230 735 0 000	3033Q	PDQ Deploy Enterprise Mode - Single User		450.00
				<b>Vendor Total: 450.00</b>
	<b>66527 PERRY GUTHERY HAASE &amp; GESSFORD</b>		1,250.00	
01 2330 317 0 000	380	SVS 9/24/20-10/19/20		1,250.00
				<b>Vendor Total: 1,250.00</b>
	<b>66528 PITSCO INC</b>		850.93	
01 2610 610 1 003	775530-1	HAND SANITIZER		170.19
01 2610 610 1 004	775530-1	HAND SANITIZER		170.19
01 2610 610 1 006	775530-1	HAND SANITIZER		170.19
01 2610 610 2 001	775530-1	HAND SANITIZER		170.18
01 2610 610 2 002	775530-1	HAND SANITIZER		170.18
				<b>Vendor Total: 850.93</b>
	<b>66529 PLAGIX LLC</b>		1,188.00	
01 1100 735 2 001	2020-11-581	Unicheck software		1,188.00
1111				
				<b>Vendor Total: 1,188.00</b>
	<b>66530 PRESTO X COMPANY</b>		51.00	
01 2620 431 1 003	8736101	PEST CONTROL SVS 11/17/20		51.00
	<b>66530 PRESTO X COMPANY</b>		56.00	
01 2620 431 2 001	8742733	PEST CONTROL SVS 11/18/20		56.00
	<b>66530 PRESTO X COMPANY</b>		53.00	
01 2620 431 2 002	8742734	PEST CONTROL SVS 11/18/20		53.00
	<b>66530 PRESTO X COMPANY</b>		51.00	
01 2620 431 1 004	8742735	PEST CONTROL SVS 11/18/20		51.00
	<b>66530 PRESTO X COMPANY</b>		56.00	
01 2620 431 1 006	8742736	PEST CONTROL SVS 11/18/20		56.00
				<b>Vendor Total: 267.00</b>
	<b>66531 PRINTING PLUS</b>		131.76	
01 2410 610 1 004	161077	1000 Return Envelopes		115.13
01 2410 610 1 004	161077	S/H		16.63
				<b>Vendor Total: 131.76</b>
	<b>66532 RECYCLING ENTERPRISES OF NE, INC.</b>		365.00	
01 2620 431 1 004	20A3990	RECYCLING SVS DEC 2020		65.00
01 2620 431 1 006	20A3990	RECYCLING SVS DEC 2020		65.00
01 2620 431 2 002	20A3990	RECYCLING SVS DEC 2020		65.00
01 2620 431 2 001	20A3990	RECYCLING SVS DEC 2020		85.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 431 1 003	20A3990	RECYCLING SVS DEC 2020		85.00
<b>Vendor Total:</b>				<b>365.00</b>
66533 RIVERS METAL PRODUCTS INC			47.34	
01 2630 610 1 003	725894	SUPPLIES		9.46
01 2630 610 1 004	725894	SUPPLIES		9.47
01 2630 610 1 006	725894	SUPPLIES		9.47
01 2630 610 2 001	725894	SUPPLIES		9.47
01 2630 610 2 002	725894	SUPPLIES		9.47
<b>Vendor Total:</b>				<b>47.34</b>
66534 ROMANS, WIEMER & ASSOCIATES, PC			8,950.00	
01 2310 310 0 000	5006-2020	AUDIT FOR YR END AUG 31, 2020		8,950.00
<b>Vendor Total:</b>				<b>8,950.00</b>
66535 RUSS'S MARKET EXPRESS			18.94	
01 1200 610 2 001	3144	SUPPLIES		18.94
1225				
<b>Vendor Total:</b>				<b>18.94</b>
66537 SCHOLASTIC MAGAZINES			104.39	
01 1100 640 2 002	M6991070 1	Science World 6-10		104.39
1107				
<b>Vendor Total:</b>				<b>104.39</b>
66536 SCHOLASTIC			61.40	
01 1100 640 2 002	24537408	Freak the Mighty		52.40
1111				
01 1100 640 2 002	24537408	Shipping/Handling		9.00
1111				
<b>Vendor Total:</b>				<b>61.40</b>
66538 SCHOOL DISTRICT #145-IMPREST			149.00	
01 1100 733 2 001	LOWES 111120	Cosco 56.88" brown resin rectangle foldi		149.00
1111				
<b>Vendor Total:</b>				<b>149.00</b>
66539 SCHOOL DISTRICT 145-PAYROLL			1,145.56	
01 1100 281 1 004	HSA SEPT-DEC 2020	HSA SEPT-DEC 2020 MCINTIRE		1,145.56
1101				
<b>Vendor Total:</b>				<b>1,145.56</b>
66540 SCHOOL SPECIALTY, INC.			20.75	
01 1100 610 1 004	208126556517	Attached Cart #7792063583		20.75
1102				
66540 SCHOOL SPECIALTY, INC.			132.69	
01 1100 610 2 002	308103676500	Ticonderoga #2 Pencils pk 72		15.33
1190				
01 1100 610 2 002	308103676500	Paper Drawing White 12x18 50lb ream		30.42
1190				
01 1100 610 2 002	308103676500	Pencils Colored Crayola set of 24		37.20
1190				
01 1100 610 2 002	308103676500	Paint Wtrclr crayola blue refills. pk6		10.36
1190				
01 1100 610 2 002	308103676500	Paint Wtrclr Crayola Red pk 6		10.36
1190				
01 1100 610 2 002	308103676500	Paint Wtrclr Crayola Green pk6		10.36
1190				
01 1100 610 2 002	308103676500	Staples SB35 Heavy Duty 3/8 leg pk 1000		18.66
1190				
<b>Vendor Total:</b>				<b>153.44</b>
66541 SHERRI FRISBIE			4,364.75	
01 2181 320 2 002	10/21/20-11/17/20	SVS 10/21/20-11/17/20		3,876.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2181 334 2 002	10/21/20-11/17/20	SVS 10/21/20-11/17/20		488.75
66541	<b>SHERRI FRISBIE</b>		5,057.25	
01 2181 320 2 002	8/10/20-9/16/20	SVS 8/10/20-9/16/20		4,574.25
01 2181 334 2 002	8/10/20-9/16/20	SVS 8/10/20-9/16/20		483.00
		<b>Vendor Total:</b>		<b>9,422.00</b>
66542	<b>SID DILLON BUICK NISSAN HYUNDAI INC</b>		79.86	
01 2712 610 0 000	268525	KEYS		79.86
66542	<b>SID DILLON BUICK NISSAN HYUNDAI INC</b>		26.62	
01 2712 610 0 000	268826	KEY		26.62
		<b>Vendor Total:</b>		<b>106.48</b>
66543	<b>SIEMENS INDUSTRY, INC.</b>		580.00	
01 2620 431 2 001	5446229206	REMOVE CONTROLS FROM RTU FOR TRANE		580.00
		<b>Vendor Total:</b>		<b>580.00</b>
66544	<b>SITEONE LANDSCAPE SUPPLY LLC</b>		405.43	
01 2630 610 1 003	104643356-001	ICE MELT		81.09
01 2630 610 1 004	104643356-001	ICE MELT		81.09
01 2630 610 1 006	104643356-001	ICE MELT		81.09
01 2630 610 2 001	104643356-001	ICE MELT		81.08
01 2630 610 2 002	104643356-001	ICE MELT		81.08
		<b>Vendor Total:</b>		<b>405.43</b>
66545	<b>SMALL ENGINE SPECIALISTS INC</b>		23.84	
01 2630 610 1 003	348074	SUPPLIES		4.76
01 2630 610 1 004	348074	SUPPLIES		4.77
01 2630 610 1 006	348074	SUPPLIES		4.77
01 2630 610 2 001	348074	SUPPLIES		4.77
01 2630 610 2 002	348074	SUPPLIES		4.77
		<b>Vendor Total:</b>		<b>23.84</b>
66546	<b>STATE OF NE DEPT OF LABOR UNEMPLOYMENT INSURANCE</b>		273.05	
01 2510 261 0 000	0160496002-1120	UNEMPL - BUNCH		273.05
		<b>Vendor Total:</b>		<b>273.05</b>
66547	<b>STEPHANIE JONES</b>		72.45	
01 2161 333 1 003	8/12/20-11/17/20	MILEAGE 8/12/20-11/17/20		18.12
01 2161 333 1 004	8/12/20-11/17/20	MILEAGE 8/12/20-11/17/20		18.11
01 2161 333 1 006	8/12/20-11/17/20	MILEAGE 8/12/20-11/17/20		18.11
01 2161 333 2 001	8/12/20-11/17/20	MILEAGE 8/12/20-11/17/20		18.11
		<b>Vendor Total:</b>		<b>72.45</b>
66548	<b>SYMMETRY ENERGY SOLUTIONS, LLC</b>		1,893.50	
01 2610 621 1 004	8568834	SVS 7/22/20-8/21/20		40.66
01 2610 621 0 000	8568834	SVS 7/22/20-8/21/20		31.42
01 2610 621 1 006	8568834	SVS 7/22/20-8/21/20		573.27
01 2610 621 1 003	8568834	SVS 7/22/20-8/21/20		344.31

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2610 621 2 001	8568834	SVS 7/22/20-8/21/20		903.84
66548	<b>SYMMETRY ENERGY SOLUTIONS, LLC</b>		2,807.84	
01 2610 621 1 004	8813344	SVS 8/21/20-9/21/20		73.44
01 2610 621 0 000	8813344	SVS 8/21/20-9/21/20		46.86
01 2610 621 1 006	8813344	SVS 8/21/20-9/21/20		1,009.48
01 2610 621 1 003	8813344	SVS 8/21/20-9/21/20		416.49
01 2610 621 2 001	8813344	SVS 8/21/20-9/21/20		1,261.57
		<b>Vendor Total:</b>		<b>4,701.34</b>
66549	<b>TARA BOHABOJ</b>		40.32	
01 1100 610 2 001	REIMB	SUPPLIES		40.32
1176	12/8/20			
		<b>Vendor Total:</b>		<b>40.32</b>
66550	<b>TJ CABLE &amp; UNDERGROUND SVS, LLC</b>		250.00	
01 2230 340 0 000	TJ2020-3100	OCT 2020 LOCATES		250.00
		<b>Vendor Total:</b>		<b>250.00</b>
66551	<b>TOTAL TOOL SUPPLY INC</b>		115.02	
01 2620 610 2 001	07431607	BARRICADE TAPE		115.02
		<b>Vendor Total:</b>		<b>115.02</b>
66552	<b>TRACTOR SUPPLY COMPANY</b>		5.18	
01 2620 610 1 006	100136564	SUPPLIES		5.18
66552	<b>TRACTOR SUPPLY COMPANY</b>		11.07	
01 2620 610 1 006	100136767	SUPPLIES		11.07
66552	<b>TRACTOR SUPPLY COMPANY</b>		29.99	
01 2620 610 0 000	100137761	SUPPLIES		29.99
66552	<b>TRACTOR SUPPLY COMPANY</b>		4.09	
01 2630 610 1 004	100137873	SUPPLIES		1.02
01 2630 610 1 006	100137873	SUPPLIES		1.02
01 2630 610 2 001	100137873	SUPPLIES		1.02
01 2630 610 2 002	100137873	SUPPLIES		1.03
66552	<b>TRACTOR SUPPLY COMPANY</b>		59.80	
01 2630 610 1 003	100139201	SUPPLIES		11.96
01 2630 610 1 004	100139201	SUPPLIES		11.96
01 2630 610 1 006	100139201	SUPPLIES		11.96
01 2630 610 2 001	100139201	SUPPLIES		11.96
01 2630 610 2 002	100139201	SUPPLIES		11.96
66552	<b>TRACTOR SUPPLY COMPANY</b>		20.48	
01 2620 610 0 000	100139234	SUPPLIES		20.48
66552	<b>TRACTOR SUPPLY COMPANY</b>		43.92	
01 2620 610 0 000	100139243	SUPPLIES		43.92
66552	<b>TRACTOR SUPPLY COMPANY</b>		8.98	
01 2710 610 0 000	100139376	SUPPLIES		8.98
66552	<b>TRACTOR SUPPLY COMPANY</b>		42.98	
01 2620 610 1 006	100139544	SUPPLIES		21.49
01 2620 610 0 000	100139544	SUPPLIES		21.49
66552	<b>TRACTOR SUPPLY COMPANY</b>		18.36	
01 2620 610 0 000	100140091	SUPPLIES		18.36
66552	<b>TRACTOR SUPPLY COMPANY</b>		5.17	
01 2630 610 1 004	100140280	SUPPLIES		1.30
01 2630 610 1 006	100140280	SUPPLIES		1.29
01 2630 610 2 001	100140280	SUPPLIES		1.29
01 2630 610 2 002	100140280	SUPPLIES		1.29
66552	<b>TRACTOR SUPPLY COMPANY</b>		15.41	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 610 0 000	100140436	SUPPLIES		15.41
66552	TRACTOR SUPPLY COMPANY		34.98	
01 2620 610 0 000	100141330	SUPPLIES		9.99
01 2620 739 0 000	100141330	DOLLY		24.99
		<b>Vendor Total:</b>		<b>300.41</b>
66553	TRANE COMPANY		1,075.38	
01 2620 431 2 001	311249455	BOILER ISSUES		1,075.38
66553	TRANE COMPANY		528.25	
01 2620 431 2 001	311286840	EXHAUST FAN NOT WORKING		528.25
		<b>Vendor Total:</b>		<b>1,603.63</b>
66554	TY'S OUTDOOR POWER & SERVICE		7,258.99	
01 2630 431 1 003	25750	INSTALL SNOW PLOW ON 2015 CHEVY		1,451.79
01 2630 431 1 004	25750	INSTALL SNOW PLOW ON 2015 CHEVY		1,451.80
01 2630 431 1 006	25750	INSTALL SNOW PLOW ON 2015 CHEVY		1,451.80
01 2630 431 2 001	25750	INSTALL SNOW PLOW ON 2015 CHEVY		1,451.80
01 2630 431 2 002	25750	INSTALL SNOW PLOW ON 2015 CHEVY		1,451.80
66554	TY'S OUTDOOR POWER & SERVICE		112.21	
01 2630 610 1 003	26767	SUPPLIES		22.45
01 2630 610 1 004	26767	SUPPLIES		22.44
01 2630 610 1 006	26767	SUPPLIES		22.44
01 2630 610 2 001	26767	SUPPLIES		22.44
01 2630 610 2 002	26767	SUPPLIES		22.44
		<b>Vendor Total:</b>		<b>7,371.20</b>
66555	UNITE PRIVATE NETWORKS LLC		1,108.00	
01 1100 735 1 003	SI-20-016170	ETHERNET SVS 11/1/20-11/30/20		554.00
01 1100 735 2 001	SI-20-016170	ETHERNET SVS 11/1/20-11/30/20		554.00
		<b>Vendor Total:</b>		<b>1,108.00</b>
66556	UNIVERSITY OF NEBRASKA - LINCOLN		180.00	
01 3535 890 0 000	4-H438	HEART DISSECTION, ENTOMOLOGY		180.00
66556	UNIVERSITY OF NEBRASKA - LINCOLN		40.00	
01 3535 890 0 000	4-H439	ROCKETS CLASS		40.00
		<b>Vendor Total:</b>		<b>220.00</b>
66557	UNL EASTERN NE RESEARCH & EXT CENTER		145.50	
01 3535 890 0 000	HMBL-9	MOBILE BEEF LAB		145.50
		<b>Vendor Total:</b>		<b>145.50</b>
66558	UPS		45.14	
01 2510 531 0 000	000X4A104440	POSTAGE		45.14
66558	UPS		2.71	
01 2510 531 0 000	000X4A104480	POSTAGE		2.71
		<b>Vendor Total:</b>		<b>47.85</b>
66571	USPS TMS #246043		1,500.00	
01 2510 531 0 000	TMS#246043-0092	POSTAGE DEC 20		1,500.00
		<b>Vendor Total:</b>		<b>1,500.00</b>
66559	VILLAGE OF EAGLE		187.50	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2610 410 1 003	0990011385-1120	SVS 10/15/20-11/12/20		187.50
<b>66560 WAHOO-WAVERLY-ASHLAND NEWSPAPERS</b>				<b>123.63</b>
01 2310 540 0 000	I0000181574-1015	ADV		123.63
<b>66561 WATERLINK INC</b>				<b>324.83</b>
01 2620 431 1 003	28770	WATER TREATMENT SVS		81.20
01 2620 431 1 004	28770	WATER TREATMENT SVS		81.21
01 2620 431 2 001	28770	WATER TREATMENT SVS		81.21
01 2620 431 2 002	28770	WATER TREATMENT SVS		81.21
<b>66561 WATERLINK INC</b>				<b>1,501.44</b>
01 2620 610 2 001	28838	PROPYLENE GLYCOL		1,501.44
<b>66562 WILLIAM V MACGILL AND COMPANY</b>				<b>357.55</b>
01 2130 610 1 004	IN0729495	Flex Fab 3/4 x 3		35.76
01 2130 610 1 004	IN0729495	Flex Fab 1 x 3		30.80
01 2130 610 1 004	IN0729495	Lg Fabric		5.48
01 2130 610 1 004	IN0729495	1-1/4" Oval		6.49
01 2130 610 1 004	IN0729495	2" x 5"		3.48
01 2130 610 1 004	IN0729495	2" x 5"		3.48
01 2130 610 1 004	IN0729495	Cherry Lozenge		12.50
01 2130 610 1 004	IN0729495	Lemon Lozenge		2.50
01 2130 610 1 004	IN0729495	Antacids		18.90
01 2130 610 1 004	IN0729495	5 oz cups		23.94
01 2130 610 1 004	IN0729495	Hygea		24.00
01 2130 610 1 004	IN0729495	Medium Gloves		13.50
01 2130 610 1 004	IN0729495	Ear Ease		13.75
01 2130 610 1 004	IN0729495	Treasure chest		9.94
01 2130 610 1 004	IN0729495	Jr. Ibuprofen		12.50
01 2130 610 1 004	IN0729495	Reg Strength		1.75
01 2130 610 1 004	IN0729495	X-tra Strength		4.98
01 2130 610 1 004	IN0729495	Benadryl		10.90
01 2130 610 1 004	IN0729495	Anbesol		5.99
01 2130 610 1 004	IN0729495	Eyewash		6.99
01 2130 610 1 004	IN0729495	Instant Cold Pack		17.49
01 2130 610 1 004	IN0729495	5 x 7 Flex Gel		12.90
01 2130 610 1 004	IN0729495	3 x 5 Flex Gel		6.90
01 2130 610 1 004	IN0729495	5 x 7 Bags		9.54
01 2130 610 1 004	IN0729495	6" Cotton Tip		6.90
01 2130 610 1 004	IN0729495	Tongue Depressor		6.75
01 2130 610 1 004	IN0729495	Bacitracin		3.40
01 2130 610 1 004	IN0729495	Antifungal		3.57
01 2130 610 1 004	IN0729495	Vaseline		1.79
01 2130 610 1 004	IN0729495	Orajel		6.49
01 2130 610 1 004	IN0729495	Medium Gloves		12.90
01 2130 610 1 004	IN0729495	Disp. Specula		9.30
01 2130 610 1 004	IN0729495	Lubriderm		11.99
<b>66562 WILLIAM V MACGILL AND COMPANY</b>				<b>204.40</b>
01 2130 610 2 001	IN0733233	Adult/ child CPR mask system		13.90
01 2130 610 2 001	IN0733233	Adsafe CPR Face shield		28.00
01 2130 610 2 001	IN0733233	#4 naturelle maxi pads		58.50

<u>Check #</u>	<u>Vendor Name</u>		<u>Amount</u>		<u>Amount</u>
<u>Account Number</u>	<u>Invoice</u>	<u>Description</u>			
01 2130 610 2 001	IN0733233	tampax tampons			104.00
				<b>Vendor Total:</b>	<b>561.95</b>
	66563 WINDSTREAM		118.23		
01 2510 382 0 000	091879297-1120	SVS 10/25/20-11/24/20			118.23
	66563 WINDSTREAM		647.39		
01 2510 382 0 000	091881971-1120	SVS 11/13/20-12/12/20			647.39
				<b>Vendor Total:</b>	<b>765.62</b>
	66564 WOLFE HARDWARE		165.57		
01 2620 610 2 001	292475	SUPPLIES			165.57
	66564 WOLFE HARDWARE		5.00		
01 2620 610 2 001	292967	SUPPLIES			5.00
	66564 WOLFE HARDWARE		13.58		
01 2620 610 0 000	294053	SUPPLIES			13.58
				<b>Vendor Total:</b>	<b>184.15</b>
	66565 WYEBOT INC		525.00		
01 2230 735 0 000	899	1 Yr Renewal Subscription Service - Subs			1,500.00
01 2230 735 0 000	899	Wyebot Give Back - 3 month credit per se			(375.00)
01 2230 735 0 000	899	Discount			(600.00)
				<b>Vendor Total:</b>	<b>525.00</b>
				<b>Fund Total:</b>	<b>457,448.60</b>
				<b>Checking Account Total:</b>	<b>457,448.60</b>
				<b>Payroll Total:</b>	<b>1,447,512.06</b>
				<b>Total:</b>	<b>\$1,904,960.66</b>

***Special Building Fund, Bond Fund, Qualified Capital Purpose Undertaking  
Fund, Bond Debt Service, and Depreciation Fund Claims for  
December 7, 2020***

***Special Building Fund***

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Custom Cooling and Heating, Incorporated (\$10,322.00) – Payment is for labor and materials to replace the original CoRay Vac System (heating system in the bus bays) at the District 145 Bus Barn.

DLR Group (\$3,055.00) – Payment is for professional services (\$3,055.00, Expanded Construction Services) related to various 2020 construction projects in the District.

Paver's, Incorporated (\$3,355.00) – Payment is for labor and materials to repair asphalt cracks in the Northwest Student Parking Lot at Waverly High School.

Siemens Industry, Incorporated (\$10,446.00) – Payment Application Number 2 is for labor and materials to convert from Apogee to Desigo Controls Software at Waverly High School to control the HVAC systems and irrigation well.

Trane U.S., Incorporated (\$14,544.00) – Payment is for labor and materials to replace a condensing coil in an Eagle Elementary School HVAC unit.

***Bond Series 2015 / 2016 Construction Proceeds***

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Commonwealth Communications (\$2,904.63) – Payment application is for labor and materials to install the 29 power over ethernet injectors for the Waverly Middle School security camera project.

Commonwealth Communications (\$22,742.07) – Payment is for labor and materials related to the installation of security cameras at the Central Office and Bus Barn facilities.

***Qualified Capital Purpose Undertaking***

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Wells Fargo Corporate Trust (\$55,770.00) – Principal (\$55,000.00) and interest (\$770.00) due on the 2010 Limited Tax Building Improvement Bonds.

BOK Financial (\$160,186.25) – Principal (\$155,000.00), interest (\$5,011.25), and Paying Agent Fee (\$175.00) due on the 2012 Limited Tax Building Improvement Bonds.

BOK Financial (\$364,838.75) – Principal (\$350,000.00), interest (\$14,663.75), and Paying Agent Fee (\$175.00) due on the 2013 Limited Tax Building Improvement Bonds.

***Bond Debt Service***

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BOK Financial (\$423,325.00) – Principal (420,000.00), interest (\$3,150.00) and paying agent fee (\$175.00) due on the 2015 General Obligation Bonds.

BOK Financial (\$864,312.50) – Principal (\$825,000.00), interest (\$39,112.50), and paying agent fee (\$200.00) due on the 2016 A General Obligation Refunding Bonds.

BOK Financial (\$202,997.50) – Principal (\$195,000.00), interest (\$7,797.50), and paying agent fee (\$200.00) due on the 2016 B General Obligation Refunding Bonds.

BOK Financial (\$356,756.25) – Principal (\$300,000.00), interest (\$56,556.25), and paying agent fee (\$200.00) due on the 2016 D General Obligation Refunding Bonds.

BOK Financial (\$361,975.00) – Principal (\$360,000.00), interest (\$1,800.00), and paying agent fee (\$175.00) due on the 2016 C General Obligation Refunding Bonds.

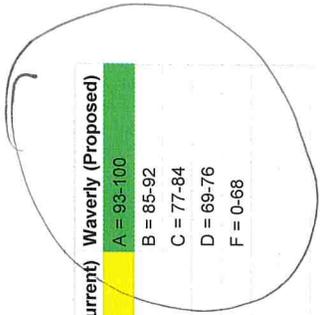
BOK Financial (\$124,996.28) – Interest (\$124,996.28) due on the 2020 General Obligation Refunding Bonds.

***Depreciation Fund***

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No claims this month.

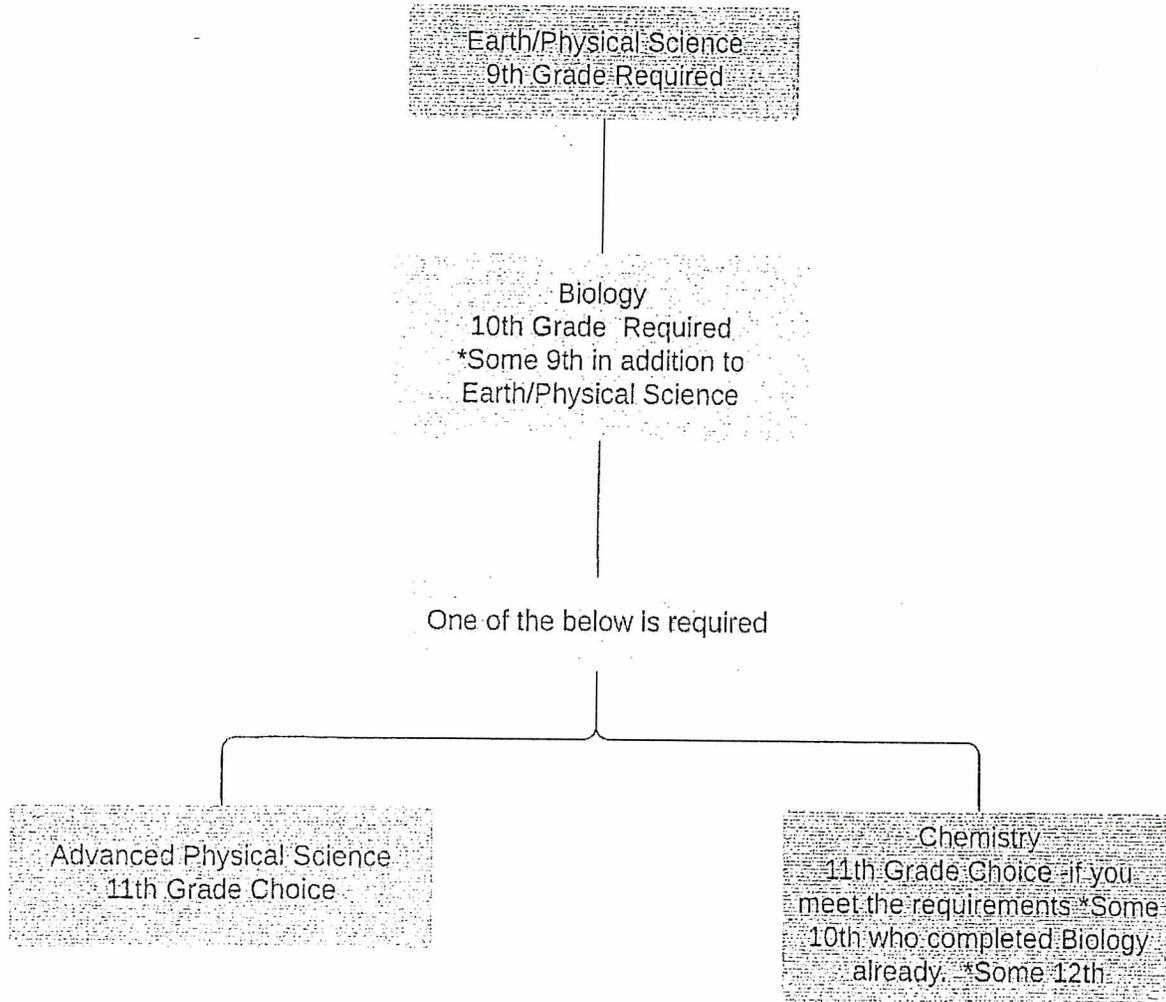
General Fund December, 2020 Fiscal Year to Date Expenses Compared to Budget = \$316,488 under budget or 1.25%.



Beatrice High	Elkhorn Public	Gretna	Plattsmouth	Bennington	Blair	Norris	Ralston	LPS	Waverly (Current)	Waverly (Proposed)
A = 93-100	1 = 93-100	A = 94-100	A 93-100	A = 93-100	A = 93-100	A+ = 97-100	A = 92-100	A = 90-100	A = 94-100	A = 93-100
B = 86-92	2 = 85-92	B = 86-93	A- 90-92	B = 86-92	B = 85-92	A = 93-96	B = 84-91	B = 80-89	B = 86-93	B = 85-92
C = 78-85	3 = 78-84	C = 78-85	B+ 87-89	C = 77-85	C = 77-84	A- = 90-92	C = 76-83	C = 70-79	C = 78-85	C = 77-84
D = 70-77	4 = 70-77	D = 70-77	B 83-86	D = 70-76	D = 70-76	B+ = 87-89	D = 67-75	D = 60-69	D = 70-77	D = 69-76
F = 0-69	5 = 0-69	F = 69 and below	B- 80-82	F = Below 70	F = Below 70	B = 83-86	F = 66 and below	F = 0-59	F = 0-69	F = 0-68
			C+ 77-79			B- = 80-82				
			C 73-76			C+ = 77-79				
			C- 70-72			C = 73-76				
			D+ 67-69			C- = 70-72				
			D 63-66			D+ = 67-69				
			D- 60-62			D = 63-66				
			F 0-59			D- = 60-62				
						F = 0-59				

# 3 YEARS ARE REQUIRED FOR GRADUATION, TO INCLUDE:

- 1) Earth/Physical Science
- 2) Biology
- 3) Chemistry OR Advanced Physical Science



Anatomy  
11th & 12th Grade  
Elective Choice

AP Biology  
11th & 12th Grade  
Elective Choice

Advanced  
Chemistry  
11th & 12th Grade  
Elective Choice-if  
you meet the  
requirements

Physics  
11th & 12th Grade  
Elective Choice-if  
you meet the  
requirements

# Waverly High School Graduation Requirements

	<b>2021-23 Graduates</b>	<b>2024 Graduates</b>
<b>English</b> <ul style="list-style-type: none"> <li>• Must Include English 9, 10, &amp; 11</li> </ul>	40 Credits	40 Credits
<b>Social Studies</b> <ul style="list-style-type: none"> <li>• Must include American History and World History</li> <li>• Must include Constitution</li> </ul>	30 Credits	30 Credits
<b>Fine Arts</b> <ul style="list-style-type: none"> <li>• Could include Art, Choir, Theatre, Band, or Spanish</li> </ul>	10 Credits	10 Credits
<b>Mathematics</b>	30 Credits	30 Credits
<b>Science</b> <ul style="list-style-type: none"> <li>• Must include Earth/Physical Science &amp; Biology</li> <li>• Must include Advanced Physical Science OR Chemistry</li> </ul>	30 Credits	30 Credits
<b>Physical Education</b> <ul style="list-style-type: none"> <li>• Must include Health</li> </ul>	15 Credits	15 Credits
<b>Electives</b> <ul style="list-style-type: none"> <li>• Personal Finance <i>(2024 graduates will be required to take Personal Finance their senior year)</i></li> </ul>	65 Credits	85 Credits
<b>Total Credits Needed</b>	<b>220 Credits</b>	<b>240 Credits</b>

Note: 1 semester class = 5 credits

Four-Year College Recommendations:

- 40 credits of math
- 40 credits of English (to include courses approved by the college)
- 30 credits of social science (social studies)
- At least 30 credits of science
- At least 20 credits (two years) of Spanish

Year	Number of books
1983	2
1984	3
1985	2
1986	2
1988	3
1989	1
1994	2
1995	1
1996	1
1998	4
1999	4
2001	1
2002	4
2003	4
2004	6
2005	21
2006	2
2007	30
2008	30
2009	30
2010	35
2011	35
2012	8
2013	31
2014	7

2015	26
2016	12
2017	44
2018	22
2019	74
2020	65

TAKE A TRIP DOWN

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# MEMORY LANE

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**Waverly High School "Throwback" Yearbooks:**

Limited number of yearbooks from the years of 1983-2020

available for only

**\$25!**

email: [stephanie.flink@district145.org](mailto:stephanie.flink@district145.org) to inquire/purchase.

All proceeds go to support the Waverly High School Journalism program!

**MINUTES AND UNANIMOUS WRITTEN CONSENT  
OF THE BOARD OF DIRECTORS  
OF THE WAVERLY EDUCATIONAL FACILITIES  
LEASING CORPORATION**

The meeting of the undersigned, directors of the Waverly Educational Facilities Leasing Corporation, a Nebraska non-profit corporation (the "Corporation"), whose Articles of Incorporation were filed and recorded in the office of the Secretary of State of the State of Nebraska on December 7, 2020, acting under the authority granted by Section 21-1924 of the Nebraska Nonprofit Corporation Act and other laws, was called to order at 7:00 p.m. on Monday, December 7, 2020, in the library of the District's high school building located at 13401 Amberly Road in Waverly, Nebraska. The directors waived notice of the meeting. On roll call the following directors were present: \_\_\_\_\_.  
The following directors were absent: \_\_\_\_\_.

In accordance with the foregoing, the undersigned, constituting all of the members of the Board of Directors of the Corporation, on roll call vote, unanimously hereby approved and consented to the adoption of the following resolutions:

1. Resolution No. 1 of the Board of Directors of THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION; and
2. Resolution No. 2 of the Board of Directors of THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION.

\_\_\_\_\_  
Andy Grosshans, Director

\_\_\_\_\_  
Cheryl Landon, Director

\_\_\_\_\_  
Scott Claycomb, Director

\_\_\_\_\_  
Cory Worrell, Director

**RESOLUTION NO. 1 OF THE BOARD OF DIRECTORS  
OF THE WAVERLY EDUCATIONAL FACILITIES  
LEASING CORPORATION**

WHEREAS, on December 7, 2020, the Articles of Incorporation for the Waverly Educational Facilities Leasing Corporation (the “Corporation”) were filed and recorded with the Secretary of State of the State of Nebraska; and

WHEREAS, Section 21-1925, Reissue Revised Statutes of Nebraska, as amended, provides that the initial bylaws of a nonprofit corporation shall be adopted by its incorporator; and

WHEREAS, the sole incorporator of the Corporation adopted the Corporation’s bylaws by written action effective December 7, 2020; and

WHEREAS, the initial bylaws of the Corporation provide that the officers of said Corporation shall consist of a President, a Vice President, a Secretary and a Treasurer, and the Board of Directors of the Corporation desires to elect such officers.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION:

THAT, the following individuals are elected as the officers of the Corporation and in addition, that the following shall be the designated method of giving advance notice of Board of Directors meetings:

President:	Andy Grosshans
Vice President:	Cheryl Landon
Secretary:	Cory Worrell
Treasurer:	Scott Claycomb

AND THAT, the designated method of giving advance notice of Board of Directors meetings of the Corporation shall be by posting or publication a reasonable time in advance of such meetings.

**RESOLUTION NO. 2 OF THE BOARD OF DIRECTORS  
OF THE WAVERLY EDUCATIONAL FACILITIES  
LEASING CORPORATION**

**WHEREAS**, the Waverly Educational Facilities Leasing Corporation (the “**Corporation**”) is a nonprofit corporation duly organized and existing under the Nebraska Nonprofit Corporation Act, Chapter 21, Article 19, Reissue Revised Statutes of Nebraska, as amended (the “**Nonprofit Act**”) and other laws, for the purpose of benefitting and carrying out the purposes of Lancaster County School District 0145 (Waverly School District 145) in the State of Nebraska (the “**District**”), a duly organized Class III school district under the laws of the State of Nebraska (the “**State**”), by providing for the acquisition, construction, improvement, repair, renovation and financing of buildings, facilities, furnishings and equipment for use by the District; and

**WHEREAS**, the District is authorized pursuant to Sections 79-10,105 and 79-10,107, Reissue Revised Statutes of Nebraska, as amended (the “**Leasing Act**”) and other laws, to enter into contracts of one or more years for the lease or the lease-purchase of real or personal property for any purpose for which the District is authorized by law to purchase property or construct improvements; and

**WHEREAS**, it has been proposed and deemed desirable that the Corporation enter into one or more leasing arrangements with the District pursuant to the Leasing Act for the purpose of financing all or a portion of the costs of constructing improvements to the District’s football/track facilities, all for use by the District (each, a “**Project**”) and acquiring and installing, as necessary, the necessary equipment and other apparatus relating to the Project (the “**Equipment**”), all for use by the District; and

**WHEREAS**, the Board of Directors (the “**Board**”) of the Corporation has heretofore determined and does now find and determine that it is necessary and desirable for the District, and that it is within the authority and the purposes of the Nonprofit Act, the Leasing Act, and other laws, that the Corporation lease or license from the District certain real property and enter into one or more loans (each, a “**Loan**”) with one or more banks or other financial institutions (each, a “**Lender**”) in such an amount or amounts as set forth herein for the purpose of providing funds to acquire, construct, furnish and equip such Project and Equipment, and that the Corporation lease the Project and Equipment to the District; and

**WHEREAS**, the Board further finds and determines that it is necessary and desirable in connection with acquiring the Loans that the Corporation enter into certain documents, take certain other actions and approve the execution of certain other documents as provided herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION, AS FOLLOWS:**

**Section 1.** All previous action of the Corporation or the District taken in connection with the formation of the Corporation and the development and financing of the Project is hereby approved, ratified and authorized.

**Section 2.** In order to provide funds to pay the costs of acquiring, constructing, furnishing and/or equipping the Project and acquiring and installing the Equipment, the Corporation is hereby authorized to enter into one or more Loans in an aggregate principal amount not to exceed \$2,500,000, such term of each Loan not to exceed 7 years and bearing interest at a rate such that the true interest cost of any such Loan shall not exceed 5.00%, in substantially the form and content set forth in the hereinafter-authorized Loan Agreements. The President, the Vice President, the Secretary, the Treasurer or any other officer of the Corporation (each, including any person authorized to sign on his or her behalf, an “**Authorized Officer**”) is hereby authorized, empowered and directed to approve of the final amount, maturity date, principal amount, payment provisions, payment price, the rate of interest and such other terms and provisions relating to each Loan, subject to the parameters set forth herein, and the provisions of the Loan Agreement relating to each Loan be and the same hereby are approved and confirmed and are incorporated herein by reference.

**Section 3.** Each Loan and the interest thereon shall be limited obligations payable solely out of the rents, revenues and receipts received by the Corporation pursuant to the herein-authorized Lease Agreements, and such rents, revenues and receipts shall be pledged and assigned to the Lender as security for the payment of the Loan as provided in the related Loan Agreement. Each Loan and the interest thereon shall not constitute a debt or liability of the State or any political subdivision thereof, including the District, and such Loan shall not constitute an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction.

**Section 4.** The Authorized Officers, or each individually, are hereby authorized, empowered and directed to execute and deliver for and on behalf of the Corporation, including any necessary counterparts, in form and substance acceptable to the Authorized Officers, or any individually, but subject to the terms, parameters and conditions set forth herein, (i) one or more loan agreements (each, the “**Loan Agreement**”) between the Corporation and the Lender, (ii) one or more lease agreements (each, the “**Lease Agreement**”) between the Corporation and the District, (iii) one or more site or ground leases (each, the “**Site Lease**”) between the Corporation and the District, (iv) one or more leasehold deeds of trust and security agreements (each, the “**Leasehold Deed of Trust**”) between the Corporation and the Lender, if permitted by law and (v) any and all other agreements related to financing the Projects and Equipment deemed necessary by an Authorized Officer to effectuate such financing.

**Section 5.** The Corporation is hereby authorized to: (a) lease certain real property pursuant to the Site Lease; (b) acquire, construct, furnish and equip the Project and acquire and install the Equipment; and (c) lease the Project and the Equipment to the District pursuant to one or more Lease Agreements.

**Section 6.** The Authorized Officers, or any individually, are hereby authorized to approve the form and content of any request from a Lender of the terms and parameters of each Loan.

**Section 7.** The Authorized Officers, or any individually, or any other officer of the Corporation is authorized to execute and deliver for and on behalf of the Corporation any and all additional certificates, documents, opinions or other papers and perform all other acts, including, without limitation, the execution, delivery and filing of any financing statements or any other documents to create and maintain a security interest in the properties, as permitted by law and

revenues pledged under each Loan Agreement as may be required by the documents set forth above or as they may deem necessary or appropriate in order to implement and carry out the intent and purpose of this Resolution.

**Section 8.** The Corporation hereby designates the Loans as “qualified tax-exempt obligations” as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”). In addition, the Corporation hereby represents that:

(a) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which are expected to be issued by the Corporation, the District and all subordinate entities thereof during the 2020 calendar year is not reasonably expected to exceed \$10,000,000; and

(b) the Corporation, the District and all subordinate entities thereof will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the 2020 calendar year, including the Loan, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Loans as “qualified tax-exempt obligations” will not be adversely affected by such issuance.

The Authorized Officers, or each individually, are hereby authorized to take such other action as may be necessary to make effective the designation in this Section 8.

**Section 9.** The Corporation, as directed by the District and as required by any Lease Agreement or Loan Agreement, (1) shall comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, and all related Regulations, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on each Loan and (2) will not use or permit the use of any proceeds of such Loan or any other funds of the Corporation nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Loan.

**Section 10.** The provisions of this Resolution are hereby declared to be separable and, if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

**CERTIFICATE OF POSTING**

The undersigned hereby certifies that a copy of the Notice of Meeting of the Board of Education of Lancaster County School District 0145 (Waverly School District 145) in the State of Nebraska (the "District"), held at 7:00 p.m. on Monday, December 7, 2020, in the library of the District's high school building located at 13401 Amberly Road in Waverly, Nebraska, such notice being in the form attached hereto, was caused to be posted in the public places in the District listed below on the \_\_\_\_ day of \_\_\_\_\_, 2020.

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DATED December 7, 2020.

\_\_\_\_\_  
Title: \_\_\_\_\_

**NOTE: Attach a copy of the Notice of Meeting, as posted, if such Notice of Meeting is posted.**

ACKNOWLEDGMENT OF RECEIPT  
OF NOTICE OF MEETING

The undersigned members of the Board of Education of Lancaster County School District 0145 (Waverly School District 145) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Monday, December 7, 2020, in the library of the District's high school building located at 13401 Amberly Road in Waverly, Nebraska.

DATED December 7, 2020.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I hereby certify that \_\_\_\_\_ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

\_\_\_\_\_  
Secretary

December 7, 2020  
Waverly, Nebraska

A meeting of the Board of Education (the "Board") of Lancaster County School District 0145 (more commonly referred to as Waverly School District 145) in the State of Nebraska (the "District") was held at 7:00 p.m. on Monday, December 7, 2020, in the library of the District's high school building located at 13401 Amberly Road in Waverly, Nebraska. Advance publicized notice of such meeting was given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended (the "Open Meetings Act"), and set forth (a) the time, date, and place of this meeting, (b) that this meeting would be open to the attendance of the public and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the "Superintendent"). A copy of said advance publicized notice was ordered annexed to the minutes of this meeting as Attachment 1. Each Board Member was previously furnished with a copy of said advance publicized notice, the same having been transmitted to each Board Member simultaneously with its publicizing, and a copy of their collective acknowledgment of receipt of such notice is attached to these minutes as Attachment 2. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date, and place of the meeting.

The President of the Board, \_\_\_\_\_, presided, and the Secretary of the Board, \_\_\_\_\_, recorded the proceedings. On roll call the following Board Members were present: \_\_\_\_\_

\_\_\_\_\_.

The following Board Members were absent: \_\_\_\_\_.

A quorum being present and the meeting duly commenced, the following proceedings were had and done.

The President of the Board publicly stated to all in attendance that a current copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

\* \* \* \* \*

(Other Proceedings)

\* \* \* \* \*

Board Member \_\_\_\_\_ introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

**A RESOLUTION RATIFYING, CONFIRMING AND APPROVING THE FORMATION OF THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION AND THE ASSISTANCE OF SUCH CORPORATION IN PROVIDING FOR THE FINANCING OF EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE DISTRICT TO UNDERTAKE ONE OR MORE LEASE OR LEASE-PURCHASE FINANCINGS FOR THE ACQUISITION, CONSTRUCTION, IMPROVEMENT AND EQUIPPING OF CERTAIN EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE EXECUTION AND DELIVERY BY THE DISTRICT AND THE CORPORATION OF DOCUMENTS RELATING TO SUCH FINANCINGS; AUTHORIZING DISTRICT OFFICERS AND CORPORATION OFFICERS TO DETERMINE THE AMOUNT, PAYMENTS AND DATES, EFFECTIVE INTEREST RATES, PREPAYMENT PROVISIONS AND OTHER TERMS AND DETAILS OF SUCH FINANCINGS, ALL SUBJECT TO THE PARAMETERS SET FORTH HEREIN; DESIGNATING THE FINANCINGS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; ADOPTING CERTAIN POST-ISSUANCE COMPLIANCE PROCEDURES WITH RESPECT TO THE FINANCINGS; AND AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS AND PRESCRIBING OTHER MATTERS RELATING THERETO.**

The foregoing Resolution having been read, Board Member \_\_\_\_\_ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution:

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The following Board Members voted against the same: \_\_\_\_\_.

The following Board Members were absent or did not vote: \_\_\_\_\_.

Said Resolution having been voted upon favorably by a majority of the Members of the Board, the same was by the President declared passed and adopted.

\* \* \* \* \*

(Other Proceedings)

\* \* \* \* \*

Moved to adjourn.

DATED December 7, 2020.

ATTEST:

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President, Board of Education

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Secretary, Board of Education

ATTACHMENT 1

ADVANCE PUBLICIZED NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

ATTACHMENT 3  
AUTHORIZING RESOLUTION

**A RESOLUTION RATIFYING, CONFIRMING AND APPROVING THE FORMATION OF THE WAVERLY EDUCATIONAL FACILITIES LEASING CORPORATION AND THE ASSISTANCE OF SUCH CORPORATION IN PROVIDING FOR THE FINANCING OF EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE DISTRICT TO UNDERTAKE ONE OR MORE LEASE OR LEASE-PURCHASE FINANCINGS FOR THE ACQUISITION, CONSTRUCTION, IMPROVEMENT AND EQUIPPING OF CERTAIN EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE EXECUTION AND DELIVERY BY THE DISTRICT AND THE CORPORATION OF DOCUMENTS RELATING TO SUCH FINANCINGS; AUTHORIZING DISTRICT OFFICERS AND CORPORATION OFFICERS TO DETERMINE THE AMOUNT, PAYMENTS AND DATES, EFFECTIVE INTEREST RATES, PREPAYMENT PROVISIONS AND OTHER TERMS AND DETAILS OF SUCH FINANCINGS, ALL SUBJECT TO THE PARAMETERS SET FORTH HEREIN; DESIGNATING THE FINANCINGS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; ADOPTING CERTAIN POST-ISSUANCE COMPLIANCE PROCEDURES WITH RESPECT TO THE FINANCINGS; AND AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS AND PRESCRIBING OTHER MATTERS RELATING THERETO.**

**BE IT RESOLVED BY THE BOARD OF EDUCATION OF LANCASTER COUNTY SCHOOL DISTRICT 0145 (WAVERLY SCHOOL DISTRICT 145) IN THE STATE OF NEBRASKA:**

**Section 1.** The Board of Education (the “**Board**”) of Lancaster County School District 0145 (Waverly School District 145) in the State of Nebraska (the “**District**”) hereby makes the following findings and determinations:

(a) The District is duly organized as a Class III school district pursuant to Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of more than one thousand and less than one hundred fifty thousand inhabitants, including such adjacent territory as may be included therein for school purposes.

(b) The District presently has need to improve its educational facilities and to utilize additional educational facilities, all for use by the District.

(c) Pursuant to Section 79-10,105, Reissue Revised Statutes of Nebraska, as amended (the “**Act**”), the District is authorized to enter into a lease or lease-purchase agreement for the exclusive use of its individual jurisdiction for such buildings or equipment as the Board determines necessary. Such lease or lease-purchase agreements may not exceed a period of seven years, and all payments pursuant to such leases shall be made from current funds in the District’s building fund and/or its general fund.

(d) It is necessary, desirable, advisable and in the best interest of the District to construct improvements to the District's football/track facilities and to acquire and install, as applicable, the necessary equipment and other apparatus relating to the project, all for use by the District. Such improvements acquisitions may be completed as a single project or as multiple projects (each, a "**Project**" and collectively, the "**Projects**").

(e) The Waverly Educational Facilities Leasing Corporation (the "**Leasing Corporation**"), a nonprofit corporation duly organized and existing under the Nebraska Nonprofit Corporation Act, Chapter 21, Article 19, Reissue Revised Statutes of Nebraska, as amended (the "**Nonprofit Act**"), has been formed to benefit and carry out the purposes of the District by providing for the acquisition, construction, improvement, repair, renovation and financing of public sites, buildings, facilities, furnishings and equipment for use by the District, including the Projects.

(f) Under applicable Internal Revenue Code of 1986, as amended (the "**Code**"), and related regulations and rulings thereunder, and under the statutes of the State of Nebraska (the "**State**") relating to sales taxation and real property taxation, approval by the Board of the formation of the Leasing Corporation and to enter into the financings described herein is required in order that (i) the interest on such financings be exempt from federal income taxes, which exemption will reduce the Leasing Corporation's interest costs and thereby reduce the lease payments to be made by the District pursuant to the hereinafter-described Lease Agreement, (ii) the purchase of any building materials and equipment will be exempt from State sales taxation and (iii) those portions of the Projects consisting of real property will not be subject to State real property taxation.

(g) The Code further provides that in order for the interest on any financing described herein to be exempt from federal income taxes, the Board must agree that the District will accept delivery of full legal and unencumbered title to each Project upon the final maturity of the financing (or sooner, upon the exercise of the purchase option set forth in each lease or lease-purchase agreement).

(h) To finance one or more of the Projects, it is in the best interest of the District to (i) enter into one or more lease or lease-purchase agreements with the Leasing Corporation or, if determined by an Authorized Officer (as hereinafter described to be in the best interest of the District, one or more banks or other financial institutions (each, including the Leasing Corporation, a "**Lessor**"), pursuant to which such Lessors will acquire, construct, furnish and equip one or more Projects and lease said Projects to the District in exchange for lease or lease-purchase payments to be made by the District, all in accordance with the Act, (ii) enter into one or more lease or lease-purchase financings with one or more Lessors, pursuant to which such Lessor or Lessors will issue certificates of participation (the "**Certificates**"), representing proportionate interests in the lease or lease-purchase payments to be made by the District pursuant to a lease or lease-purchase agreement, and will acquire the equipment, furniture and other apparatus relating to any Project (the "**Equipment**") using the proceeds from the sale of the Certificates, and/or (iii) enter into one or more lease or lease-purchase agreements with the Leasing Corporation, pursuant to which the leasing corporation shall obtain a loan or other financing from one or more banks or other financial institutions in order to acquire, construct, equip and

improve one or more of the Projects, shall acquire the Equipment relating any Project and shall lease said Projects and Equipment to the District, but subject to the terms, parameters and conditions set forth herein. Such lease or lease-purchase agreements are referred to herein as a “**Lease Agreement**” or “**Lease Agreements**”.

(i) Pursuant to each Lease Agreement, the District shall make payments to the Lessor (the “**Lease Payments**”) from current building funds and/or general funds of the District. Each Lease Agreement will provide the District with a right of non-appropriation in any fiscal year with respect to the Lease Payments. If for any fiscal year the District fails to appropriate moneys to make Lease Payments in connection with a Lease Agreement, such Lease Agreement will terminate and the District will lose the right to operate and occupy such Project and/or to use such Equipment.

(j) It is necessary that the District adopt policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the Lease Agreements.

(k) All conditions, acts, and things required by law to exist or to be done precedent to the District undertaking the financing described herein pursuant to the Act do exist and have been done as required by law.

**Section 2.** The Board hereby ratifies, confirms and approves all actions previously taken with respect to the financing of the Projects, including the Equipment. The Board further authorizes the District to undertake the financing of one or more of the Projects, subject to the parameters set forth herein.

**Section 3.** The Board ratifies, confirms and approves the formation of the Leasing Corporation, including all action previously taken with respect thereto, and delegates to the President, the Vice President, the Secretary, the Treasurer and the Superintendent (each, including any person authorized to sign on his or her behalf, an “**Authorized Officer**”), or each individually, the authority to take any and all additional actions necessary relating to such formation. The Leasing Corporation will engage in activities that are essentially public in nature; the purposes and activities of the Leasing Corporation are those permitted under the Nonprofit Act; and any Project financed by the Leasing Corporation will be located within the geographic limits of the District. The District will have a beneficial interest in the Leasing Corporation and will have exclusive beneficial possession and use of each Project so long as any Lease Agreement relating thereto is unpaid and/or outstanding. The Leasing Corporation will perform activities which otherwise would be responsibility of the District.

**Section 4.** The Authorized Officers, or each individually, are hereby authorized, empowered and directed to (i) execute and deliver one or more Lease Agreements, one or more Site Leases, License and Easements or similar agreements, pursuant to which the District may lease to the Lessor or Lessors the real property on which the Project or Projects will reside, or grant to the Lessor or Lessors a license and easement with respect to such real property, one or more Federal Tax Certificates, pursuant to which the District will make certain representations and covenants related to the exclusion of the interest portions of the Lease Payments from gross income for purposes of federal income taxation, and all other necessary documents in connection with undertaking the lease-purchase financing as permitted by the Act (collectively, the “**Lease**

**Documents**”), for and on behalf of the District, including any necessary counterparts, in form and substance acceptable to the Authorized Officers, or each individually, but subject to the terms, parameters and conditions set forth herein and (ii) approve the form and content of any request from a Lessor of the terms and parameters associated with the lease-purchase financing of the Project or Projects and or any offering document relating to the offering of Certificates to finance any Equipment, if applicable. The Authorized Officers, or each individually, are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of such documents as executed.

**Section 5.** The Board hereby authorizes and directs the Authorized Officers, or each individually, to determine (a) the description of each Project, (b) the principal amount of each Lease Agreement, provided that the aggregate principal amount of all Lease Agreements authorized by this Resolution shall not exceed \$2,500,000, (c) the term of each Lease Agreement, which shall not be greater than 7 years, (d) the amounts and the dates of the Lease Payments due thereunder, (e) the effective rate or rates of interest to be carried by the principal installment of each Lease Payment such that the true interest cost of any Lease Agreement shall not exceed 5.00%, (f) the prepayment provisions, if any, (g) the terms and provisions of the Lease Documents, (h) the identity of the Lessor or Lessors, if other than the Leasing Corporation, (i) the terms and provisions of any Certificates and (j) such other terms and provisions relating to the Lease Agreement; provided that the Lease Agreement and the other Lease Documents may not have such terms and conditions which conflict with or exceed the parameters set forth in this Resolution. Such determinations and approvals shall be set forth in the particular Lease Agreement.

**Section 6.** With respect to any Lease Agreement to which the Lessor is the Leasing Corporation, for the purpose of providing funds to acquire, construct, equip and furnish the Projects, the Board does hereby approve the Leasing Corporation entering into one or more loans and/or issuing Certificates, as applicable, and one or more Lease Agreements with the District and the execution by the officers of the Leasing Corporation of all documents relating to such loans and/or Certificates, but subject to the parameters set forth in Section 5 hereof.

**Section 7.** Payment by the District to the Lessors of the Lease Payments due from time to time pursuant to each Lease Agreement is hereby authorized and directed, subject, however, to annual budgeting and appropriation by resolution of this Board as provided by each Lease Agreement. Such payments shall be made from current building funds and/or general funds derived from property taxes and other available funds.

**Section 8.** Each Lessor and any participant shall be a financial institution authorized to exercise trust powers within the State of Nebraska (the “**State**”), a commercial leasing entity authorized to transact business in the State or the Leasing Corporation or other Nebraska nonprofit leasing corporation created under Nonprofit Act. As necessary, the Lessors shall accept the assignment from the District of all construction contracts, design/builder contracts, purchase orders and other related contracts and shall further agree to assume the obligations to make payments to the contractors, materialmen and equipment suppliers under such contracts and related subcontracts and purchase orders relating to the Project or Projects and/or Equipment, as applicable, provided that the District shall retain the authority to supervise the construction and equipping of the Project or Projects to the extent that such functions are to be performed by the “**Owner**” under any such contracts.

**Section 9.** The Board hereby agrees that the District will accept delivery of full legal and unencumbered title to the Projects upon the payment in full or earlier redemption of the Lease Agreements.

**Section 10.** Piper Sandler & Co., whether acting in the capacity of a placement agent in connection with a private placement of each Lease Agreement or the capacity of an underwriter in connection with a public offering of the Certificates, shall receive a fee or discount that is mutually agreeable to the District and Piper Sandler & Co.

**Section 11.** The Authorized Officers, or each individually, and, if applicable, each officer of the Leasing Corporation, is authorized to execute and deliver for and on behalf of the District any and all additional certificates, documents, opinions or other papers and perform all other acts, including, without limitation, only to the extent as permitted by State law the execution, delivery and filing of any financing statements or any other documents to create and maintain a security interest in the properties and revenues pledged under each Lease Agreement and any related documents as may be required by the documents set forth above or as they may deem necessary or appropriate in order to implement and carry out the intent and purpose of this Resolution.

**Section 12.** The obligations of the District under any Lease Agreement shall not constitute an indebtedness of the District or any agency thereof within the meaning of any constitutional or statutory limitation and shall not constitute a liability of or a lien or charge upon moneys or property of the District or any agency thereof, except those lawfully available moneys which the Board has budgeted and appropriated therefor during any annual fiscal period, as provided by each such Lease Agreement.

**Section 13.** The District hereby designates the Lease Agreements as “qualified tax-exempt obligations” as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”). In addition, the District hereby represents that:

(a) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which will be issued by the District and all subordinate entities thereof during any single calendar year is not reasonably expected to exceed \$10,000,000; and

(b) the District and all subordinate entities thereof will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during any single calendar year, including the Lease Agreements, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Lease Agreements as “qualified tax-exempt obligations” will not be adversely affected by such issuance.

The Authorized Officers, or each individually, are authorized to take such other action as may be necessary to make effective the designation in this Section 13.

**Section 14.** (a) The District (i) shall comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, and all related Regulations, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest portion of each of the Lease Payments and (ii) will not use or permit the use of any proceeds of any of the Lease Agreements or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest portion of any of the Lease Payments.

(b) The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit A to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of each of the Lease Agreements are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time, without notice.

**Section 15.** The provisions of this Resolution are hereby declared to be separable and, if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

**Section 16.** All resolutions, orders and other instruments, or parts thereof, in conflict with this Resolution are hereby repealed only to the extent of such conflict.

**Section 17.** This Resolution shall be in force and take effect from and after its passage as provided by law.

DATED December 7, 2020.

ATTEST:

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President, Board of Education

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Secretary, Board of Education

## EXHIBIT A

### POST-ISSUANCE TAX COMPLIANCE PROCEDURES

#### **General**

In connection with the execution and delivery of each of the Lease Agreements, the District will execute a tax compliance certificate (the “**Tax Certificate**”) that describes the requirements and provisions of the Code that must be followed in order to maintain the tax exempt status of interest portion of each of the Lease Payments. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of execution and delivery of each of the Lease Agreement with respect to the use of the gross proceeds of such Lease Agreement and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate related to specific issues of tax-exempt obligations. In order to comply with the covenants and representations set forth in each of the Lease Agreement documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of each of the Lease Agreements, the investment and expenditure of the proceeds and the assets financed or refinanced with the proceeds of each such Lease Agreement over its life.

#### **Designation of Responsible Person**

The Superintendent of the District shall maintain an inventory of the assets financed which contains the pertinent data to satisfy the District’s monitoring responsibilities. Any transfer, sale or other disposition of Lease Agreement-financed assets must be reviewed and approved by the Superintendent.

#### **Post-Issuance Compliance Requirements**

##### External Advisors/Documentation

The District shall consult with bond and/or tax counsel and other legal counsel and advisors, as needed, throughout the Lease Agreement execution process to identify requirements and to establish procedures necessary or appropriate so that each of the Lease Agreements will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before execution of each of the Lease Agreements. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of each of the Lease Agreements.

The District also shall consult with bond and/or tax counsel and other legal counsel and advisors, as needed, following execution of each Lease Agreement to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of each Lease Agreement-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a “**Rebate Analyst**”) to assist in the calculation of arbitrage rebate payable in respect of the investment of proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement.

Unless otherwise provided by the resolution or other authorizing documents relating to each Lease Agreement, unexpended proceeds shall be held in a segregated account by a trustee, and the investment of proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving proceeds.

## Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of proceeds to the Rebate Analyst;
- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;
- monitoring efforts of the Rebate Analyst;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Lease Agreement, and no later than 60 days after the last installment payment is paid;
- during the construction period of each capital project financed in whole or in part by bonds, monitoring the investment and expenditure of proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of each of the Lease Agreements; and
- retaining copies of all arbitrage reports and account statements as described below under “Record Keeping Requirements”.

The District, in the Tax Certificate and/or other documents finalized at or before the execution of each Lease Agreement, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement).

## Use of Proceeds and Lease Agreement-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of proceeds and the use of each Lease Agreement-financed or refinanced assets (e.g., facilities, furnishings or equipment) throughout the term of each Lease Agreement to ensure compliance with covenants and restrictions set forth in the Tax Certificate;
- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of each Lease Agreement, including a final allocation of proceeds as described below under “Record Keeping Requirements”;
- consulting with bond and/or tax counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of each Lease Agreement-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;
- maintaining records for any contracts or arrangements involving the use of each Lease Agreement-financed or refinanced assets as described below under “Record Keeping Requirements”;
- conferring at least annually with personnel responsible for each Lease Agreement-financed or refinanced assets to identify and discuss any existing or planned use of each Lease Agreement-

financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and

- to the extent that the District discovers that any applicable tax restrictions regarding use of proceeds and each Lease Agreement-financed or refinanced assets will or may be violated, consulting promptly with bond and/or tax counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified Lease Agreements, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the execution of each Lease Agreement, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

### Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of each Lease Agreement (including refunding obligations, if any) plus at least three years:

- a copy of the Lease Agreement closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of each Lease Agreement, including any elections made by the District in connection therewith;
- a copy of all material documents relating to capital expenditures financed or refinanced by proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for proceeds and evidence as to the amount and date for each draw down of proceeds, as well as documents relating to costs paid or reimbursed with proceeds and records identifying the assets or portion of assets that are financed or refinanced with proceeds, including a final allocation of proceeds;
- a copy of all contracts and arrangements involving the use of each Lease Agreement-financed or refinanced assets;
- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to each Lease Agreement; and
- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

Personnel - All EmployeesProfessional Boundaries Between Employees and Students

All employees are expected to observe and maintain professional boundaries between themselves and students. A violation of professional boundaries will be regarded as a form of misconduct and may result in disciplinary action.

The following non-exclusive list of actions will be regarded as a violation of the professional boundaries that employees are expected to maintain with a student:

- Using e-mail, text messaging, instant messaging or social networking sites to discuss with a student a matter that does not pertain to school-related activities, such as the student's homework, class activity, school sport or club, or other school-sponsored activity. Electronic communications with students are to be sent simultaneously to multiple recipients, not to just one student, except where the communication is clearly school--related and inappropriate for persons other than the individual student to receive (for example, e-mailing a message about a student's grades).
- Engaging in social-networking friendships with a student on social networking sites. Material that employees post on social networks that is publicly available to those in the school community must reflect the professional image applicable to the employee's position and not impair the employee's capacity to maintain the respect of students and parents or impair the employee's ability to serve as a role model for children. Employees shall not friend or follow students on any social networking site.
- Engaging in sexual activity, a romantic relationship, or dating a student or a former student within one year of the student graduating or otherwise leaving the District.
- Making any sexual advance - verbal, written, or physical - towards a student.
- Showing sexually inappropriate materials or objects to a student.
- Discussing with a student sexual topics that are not related to a specific curriculum.
- Telling sexual jokes to a student.
- Invading a student's physical privacy (e.g., walking in on the student in a restroom).
- Hugging or other physical contact with a student that is initiated by the employee when the student does not seek or want this attention.
- Being overly "touchy" with a specific student.
- Allowing a specific student to get away with misconduct that is not tolerated from other students, except as appropriate for students with an IEP or 504 Plan.

- Discussing with the student the employee's problems that would normally be discussed with adults (e.g., marital problems).
- Giving a student a ride in the employee's personal vehicle without express permission of the student's parent or school administrator unless another adult is in the vehicle.
- Taking a student on an outing without obtaining prior express permission of the student's parent or school administrator.
- Inviting a student to the employee's home without prior express permission of the student's parent and school administrator.
- Going to the student's home when the student's parent or a proper chaperone is not present.
- Giving gifts of a personal nature to a specific student.
- Discussing alcohol, tobacco or other illicit drugs in a non-instructional setting, such as describing a party that the employee attended.
- Discussing another student's or employee's personal matters when it is not appropriate outside of the instructional setting.
- "Grooming," which includes building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student with the ultimate goal of engaging in sexual contact or sexual penetration with the student regardless of when in the student's life the sexual contact or sexual penetration would take place.

Appropriate exceptions are permitted to the foregoing for legitimate health or educational purposes and for reasons of family relationships between employees and their children who are students in the District. A staff member seeking an exception must receive advance approval from his or her administrator. If a staff member is unable to communicate with an administrator in advance (such as in the event of an emergency), the staff member must notify the administrator as soon as possible, but not later than 24 hours immediately following the event.

Any person who suspects a District employee of engaging in any prohibited conduct under this policy, including grooming, should contact the Superintendent as soon as practical.

An employee who violates this policy may face discipline, up to and including termination of employment, and may be referred to the appropriate certification or credentialing agencies for further discipline.

A violation of this policy will result in referral to the Department of Health and Human Services law enforcement, or both.

Legal Reference: LB 1080 (2020)

Date of Adoption: 8/6/18

SCHOOL DISTRICT 145  
WAVERLY, NEBRASKA

Personnel - All EmployeesInjury Leave

A District employee who believes that they have been physically injured within the employee's scope of employment by another individual who intentionally, knowingly, or recklessly causes bodily injury to such employee must report such injury to the employee's administrator as soon as practical. An administrator will then investigate the circumstances to determine if the employee qualifies for paid injury leave. The employee may be required to provide confirmation from a physician regarding the causation and the period of time for which an employee is unable to work. If the administrator determines that the employee qualifies for paid injury leave, then the employee will receive up to seven calendar days of paid injury leave to cover the amount of time that the employee was otherwise scheduled to work. Such paid injury leave will not count against the employee's other available leave.

If the administrator determines that the employee does not qualify for paid injury leave, then the employee may be required to use other available leave. There is no appeal process for an employee who has been denied a request for paid injury leave.

Legal Reference: LB 1186 (2020)

Date of Adoption: [Insert Date]

Personnel - All EmployeesStaff Payments During Closure

In the event of inclement weather, a pandemic, or other unexpected or extra-ordinary circumstances, the Board of Education or the Superintendent may close school or a particular school building in order to protect staff and students from harm, and will establish a reopen date when it is safe to return. If such closure extends for a long period of time as determined by the Superintendent, then the Superintendent may implement procedures, agreements, or other requirements to compensate staff during a closure to ensure staff return to employment after the closure. The District may consistently pay staff according to District policies and procedures already established by salaries or wages.

Legal Reference: 2 C.F.R. § 200.430

Date of Adoption: [Insert Date]

StudentsStudent AttendanceAttendance Policy and Excessive Absenteeism

Regular and punctual student attendance is required. The administration is responsible for developing further attendance rules and regulations, and all staff are expected to implement this policy and administrative rules and regulations to encourage regular and punctual student attendance. The Principals and teachers are required to maintain an accurate record of student attendance.

A. Attendance and Absences.

1. Circumstances of Absences – Definitions. The circumstances for all absences from school will be identified as School Excused or Not School Excused. Absences should be cleared through the Principal's office in advance whenever possible. All absences, except for illness and/or death in the family, require advance approval.
  - a. School Excused. Any of the following circumstances that lead to an absence will be identified as a *School Excused* absence, provided the required attendance procedures have been followed:
    - (1) Impossible or impracticable barriers outside the control of the parent or child prevent a student from attending school. The parent must provide the school with documentation to demonstrate the absence was beyond the control of the parent or child. This could include, but is not limited to documented illness, court, death of a family member, or suspension.
    - (2) Other absences as determined by the principal or the principal's designee.
  - b. Not School Excused. Absences that are not school excused may result in a report to the county attorney and may be classified as follows:
    - (1) Parent acknowledged absences are those in which the parent communicated with the school in the prescribed manner that the child is absent and is the parent's responsibility for the extent of the school day. This includes, but is not limited to, illness, vacations, and medical appointments.
    - (2) Other absences are those in which the parent has not communicated a reason for the student's absence.

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2. Absence Procedure. In its Student Information System, the District may identify many different codes that provide greater definition to the circumstances of a child's absence, but all of the codes need to be identified to parents and students as fitting into one of the above defined absence circumstances.

A student will not be allowed to enter class after an absence until an admit slip, based upon a written or verbal parental excuse, is issued by the Principal's office.

Two school days will be allowed to make up work for each day missed, with a maximum of 10 days allowed to make up work.

3. Mandatory Ages of Attendance. A child is of mandatory age if the child will reach age 6 prior to January 1 of the then-current school year and has not reached 18 years of age.

Exceptions for Younger Students. Attendance is not mandatory for a child who has reached 6 years of age prior to January 1 of the then-current school year, but will not reach age 7 prior to January 1 of such school year, if the child's parent or guardian has signed and filed with the school district in which the child resides an affidavit stating either: (1) that the child is participating in an education program that the parent or guardian believes will prepare the child to enter grade one for the following school year; or (2) that the parent or guardian intends for the child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

Exceptions for Older Students. Attendance is also not mandatory for a child who: (1) has obtained a high school diploma by meeting statutory graduation requirements; (2) has completed the program of instruction offered by a school which elects pursuant to law not to meet accreditation or approval requirements; or (3) has reached the age of 16 years and has been withdrawn from school in the manner prescribed by law.

Early Withdrawal for Students Enrolled in Accredited or Approved Schools. A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if an exit interview is conducted and a withdrawal form is signed.

Exit Interview. The process is initiated by a person who has legal or actual charge or control of the child submitting a withdrawal form. The form is to be as prescribed by the Commissioner of Education. Upon submission of the form, the Superintendent or Superintendent's designee shall set a time and place for an exit interview if the child is enrolled in [Name] Public Schools or resides in the

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[Name] Public School District and is enrolled in a private, denominational, or parochial school.

The exit interview shall be personally attended by:

- The child, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable;
- the person who has legal or actual charge or control of the child who requested the exit interview;
- the Superintendent or Superintendent's designee;
- the child's principal or the principal's designee if the child at the time of the exit interview is enrolled in a school operated by the school district; and
- any other person requested by any of the required parties who agrees to attend the exit interview and is available at the time designated for the exit interview which may include, for example, other school personnel or the child's principal if the child is enrolled in a private school.

At the exit interview, the person making the written request must present evidence that (a) the person has legal or actual charge or control of the child and (b) the child would be withdrawing due to either:

- financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child, or
- an illness of the child making attendance impossible or impracticable.

The Superintendent or Superintendent's designee shall identify all known alternative educational opportunities, including vocational courses of study, that are available to the child in the school district and how withdrawing from school is likely to reduce potential future earnings for the child and increase the likelihood of the child being unemployed in the future. Any other relevant information may be presented and discussed by any of the parties in attendance.

At the conclusion of the exit interview, the person making the written request may sign a withdrawal form provided by the school district agreeing to the withdrawal of the child OR may rescind the written request for the withdrawal.

Withdrawal Form. Any withdrawal form signed by the person making the written request shall be valid only if:

- the child also signs the form, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable, and
- the Superintendent or Superintendent's designee signs the form acknowledging that the interview was held, the required information was provided and discussed at the interview, and, in the opinion of the Superintendent or Superintendent's designee, the person making the written request does in fact have legal or actual charge or control of the

child and the child is experiencing either (i) financial hardship, or (ii) an illness making attendance impossible or impracticable.

Early Withdrawal for Students Enrolled in an Exempt School (Home Schools). A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if such child has been enrolled in a school that elects not to meet the accreditation or approval requirements by filing with the State Department of Education a signed notarized release on a form prescribed by the Commissioner of Education.

4. Reporting and Responding to Excessive Absenteeism. Any administrator, teacher, or member of the board of education who knows of any failure on the part of any child of mandatory school attendance age to attend school regularly without lawful reason, shall within three days report such violation to the superintendent or such person(s) who the superintendent designates to be the attendance officer (hereafter, "attendance officer"). The attendance officer shall immediately cause an investigation into any such report to be made. The attendance officer shall also investigate any case when of his or her personal knowledge, or by report or complaint from any resident of the district, the attendance officer believes there is a violation of the compulsory attendance laws. The school shall render all services in its power to compel such child to attend some public, private, denominational, or parochial school, which the person having control of the child shall designate, in an attempt to address the problem of excessive absenteeism. Such services shall include, as appropriate, the services listed below under "Excessive Absenteeism" and "Reporting Excessive Absenteeism."
5. Excessive Absenteeism. Students who accumulate five (5) unexcused absences in a quarter which are Not School Excused shall be deemed to have "excessive absences." Such absences shall be determined on a per day (or hourly equivalent) basis for elementary students and on a per class basis for secondary students. When a student has excessive absences, school officials will have verbal or written communication with the person or persons who have legal or actual charge or control of any child.

When a student continues thereafter to have absences which are Not School Excused and the absences are of concern due to the effect of the absences on the student's academics, the student's attendance history, the time of the school year, the reasons for the absences, or other circumstances, one or more meetings will be held between the school (a school attendance officer, a school administrator or his or her designee, and/or a social worker), the child's parent or guardian, and the child, when appropriate, to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers

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identified to improve regular attendance. The plan shall consider, but not be limited to:

- (a) ~~Illness related to~~The physical, mental, or behavioral health of the child.
- (b) Educational counseling;
- (c) Educational evaluation;
- (d) Referral to community agencies for economic services;
- (e) Family or individual counseling; and
- (f) Assisting the family in working with other community services.

If the parent/guardian refuses to participate in such meeting, the principal shall place documentation of such refusal in the child's attendance records.

6. Reporting Excessive Absenteeism to the County Attorney.

The school may report to the county attorney of the county in which the person having control of the student resides when the school has documented the efforts to address excessive absences, the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and the student has accumulated more than twenty (20) absences per year. The school shall notify the child's family in writing prior to making the referral to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney. A report to the county attorney may also be made when a student otherwise accrues excessive absences as herein defined.

Article 5

**STUDENTS**

Policy No. 5008

Legal Reference: Neb. Rev. Stat. Sections 79-201 and 79-209

Date of Adoption: [Insert Date]

## Internal Board Policies - Methods of Operation

### Designated Method of Giving Notice of Meetings

~~The Board of Education will give advance notice of meetings by publishing such notice in a newspaper of general circulation within the District's jurisdiction and, if available, on such newspaper's web site. The designated methods of giving advance notice of meetings of the Board of Education of the [Name] School District shall be by publication or by~~ The Board may also give advance notice of meetings by posting. If notice is given by posting, such notice shall be given by posting notice in at least three (3) public places throughout the school district. The school house door, the post office, and a local bank are designated posting places, though other or different places at which the public may reasonably be notified are also designated as permissible places.

Notice shall be given a reasonable time in advance of the meeting. Two (2) days advance notice shall be considered sufficient.

For an emergency meeting, notice shall not be required to be given; however, the Board will complete minutes for such an emergency meeting as required by law. An emergency has been defined as any event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition.

The Secretary of the Board of Education, or the Secretary's designee, shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to such news media of the time and place of each meeting and the subjects to be discussed at the meeting.

### **Role and Function of the Board Meetings from BP 8340**

The meetings of the board of the board of education are basic to the operation of the board. All official action of the board shall be taken only when the board is in formal session.

Since members of the board are unable to function officially as individuals, the board meeting presents an opportunity for the school program to be discussed and appraised and for individual biases and opinions to be aired as the board works toward consensus decisions on specific instances. In addition, the meeting provides an appropriate place for items of interest or concern to individual citizens or groups of the school community to be heard or considered.

### **Location of School Board Meetings from BP 8350**

All meetings of the board shall be held at the location designated in the notice of said meeting. If circumstances dictate meeting in a different location than designated in the notice, it shall be the responsibility of the Superintendent to take the appropriate steps to inform board members and the public. Meetings of the board may be held outside the School District boundaries when deemed necessary by the Board of Education. Meetings of the board may be held outside the state of Nebraska upon compliance with the provisions of the Nebraska "open meeting" laws and other applicable laws.

#### **Agenda Construction from 8360**

A tentative agenda will be prepared in advance by the superintendent in collaboration with the president of the board. An official agenda along with supporting documentation shall be provided to each board member not less than 24 hours prior to the board meeting.

Anyone wishing to place an item on the agenda, must submit a written request to the superintendent prior to the distribution of the final draft. Adding such requests will be at the discretion of the superintendent after consultation with the board president.

Final approval of the agenda will be the responsibility of the superintendent and board president.

Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. An agenda, kept continuously current, shall be readily available for public inspection at the office of the superintendent during normal business hours. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting.

A consent agenda may be used by the board, which will consist of routine business that requires action, but not necessarily discussion. These items may all be approved at the same time. A board member may ask that any item be moved from the consent agenda and placed on the agenda as an action item.

Legal Reference: Neb. Rev. Stat. Sections 79-554; 79-555 and 84-1411

Date of Adoption: [Insert Date]

**Purchasing**

The business manager, as delegated by the superintendent, will manage and supervise the school district's purchasing procedures.

It is the board's intent to seek quality goods and services from reputable vendors and contractors via competitive bids and proposals, while maintaining a concern for cost effectiveness, i.e., educational value received for dollars expended. In any bid situation the board expressly reserves the right to reject any or all bids.

General procedures include research of potential suppliers, invitations for bids or proposals, issuance of purchase orders, verification of receipt of goods or completion of services, and submission of claims for formal approval by the board. Every contract for services, to be provided to the school district, shall require that the contractor use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. This requirement shall be deemed to be included and a part of the terms of every contract for services with the school district, including but not limited to oral contracts.

Bills must be submitted by the 20<sup>th</sup> of the month and be approved at the next regular board meeting. The board is to be informed of any circumstance wherein intended purchases are not within budgetary limitations.

The purchase of any items or contracts in excess of \$25,000 unless explicitly identified in the adopted budget, must be formally approved by the board. Bid specifications, including performance bonds if legally required, will be developed for any items or contracts in excess of \$100,000, and the superintendent or board, at their discretion, may require bid specifications for purchases of a lesser amount.

If a board member or the board member's parent, spouse, or child has a business association with a potential vendor or contractor, the board member shall not vote on any related transaction unless (1) the board member formally declares the nature of his or her interest prior to voting (see Conflict of Interest Policy) or (2) the board member's vote is necessary to secure a quorum on the issue at hand.

School district funds will not be obligated without prior authorization from the appropriate administrator as designated by the superintendent's office.

Any school employee who orders any supplies or equipment outside of that which has been included in the annual budget and without written authorization of the principal, business manager or superintendent shall be personally liable for payment for the supplies or equipment purchased.

School employees or students purchasing supplies and equipment out of an activity account must first secure a purchase order from the principal authorizing the purchase. Failure to do so will cause the person to be personally liable for payment for the supplies or equipment purchased.

All items purchased will be shipped to the school district address and not a personal address.

Credit Card Purchasing Program

1. The Board of Education authorizes the Superintendent or designee to contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating a purchasing card program on behalf of the District.
2. The Board of Education delegates to the Superintendent or designee: (a) the determination of the type of purchasing card or cards to be utilized in the District's purchasing card program; and (b) the determination of which employees shall be approved or disapproved to be assigned a purchasing card in the District's purchasing card program. The Superintendent shall submit the approved names to the Board, from time to time.
3. The District's purchasing card program may only be utilized for the purchase of goods and services for and on behalf of the District. No officer or employee of the District shall use a purchasing card for any unauthorized use.
4. An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany an authorized cardholder's purchase, the Superintendent or designee shall temporarily or permanently suspend said cardholder's purchasing card privileges.
5. Upon the termination or suspension of employment of an individual using a purchasing card, the Superintendent or designee shall immediately close such individual's purchasing card account and said employee shall immediately return the purchasing card.

Policy Adopted: 09/08/15  
Policy Revised: 08/05/19

SCHOOL DISTRICT 145  
WAVERLY NEBRASKA

**OUTSIDE SERVICE PROVIDERS ACCESS TO STUDENTS  
DURING THE SCHOOL DAY**

The district recognizes that parents may choose to independently contract additional services for their children from agencies outside the district and outside of their educational program. The district is not compelled to allow outside service providers during the school day. However, this can be allowed as a courtesy to the family. It is recognized that these additional services provided for a student are outside of the student's educational program, are paid for by the parent, are not a requirement of FAPE (free and appropriate public education) and are the choice of the parents as an addition to the free and appropriate public education that the district provides for students.

It is recognized that there may be reason for a family to request that outside service providers be allowed to provide independent services to their children during the school day. It is a courtesy of the district to allow access to students during the school day and this extension of services provided by the parents is unrelated to the IEP, 504 or any other learning plan. This courtesy is extended when appropriate and when doing so does not compromise a student's learning at school, and does not disrupt the education of any student.

The district provides a full school day of instructional activities to all students. All school activities are important for students' progress towards educational achievement. Outside community agencies may not interrupt a student's school day for the provision of any services that are not directed by school staff.

This does not constitute an endorsement of the outside agency by the district.

[Process and Form - not attached to the policy](#) - Reference only

## **OUTSIDE SERVICE PROVIDERS ACCESS TO STUDENTS DURING THE SCHOOL DAY PROCESS FOR APPROVAL**

Requests by parents to allow providers from outside agencies with whom they have independently contracted to provide additional services that are outside of the child's educational program for their child during the school day and within the school facility, must be submitted to the (Director of Student Services or designee) for approval.

**A completed request package must include the following:**

- Completed *Request for Independently Contracted Outside Providers to Provide Parent Contracted Independent Services to Their Child At School During the School Day* form
- Proof of accident and liability insurance by the organization with whom the parents have contracted
- Release of information signed by parents and the outside provider
- Copy of contract/agreements between the parents and the outside provider
- Proof of Background check

**Once the completed proposal has been received by the Director or Student Services or designee, the Director or Student Services or designee will review the proposal within the context of the following standards/criteria:**

- Complete request package (All items listed above)
- The student's classroom schedule
- Principal and teacher feedback
- Days and times requested
- Nature of the service
- Reason why the service needs to be provided during the school day at school
- Reputation of the outside provider
- Location of the service to be provided (in classroom, in hall, etc.)
- Classroom enrollment
- Space availability
- If the classroom already has other outside providers scheduled
- The parent/s/provider's expectations for the district and/or school
- Impact on the educational program of the student
- Impact on the educational program of the other students
- Impact on the ability of the school to maintain a safe and orderly learning environment
- Complies with all relevant district policies.
- Complies with all relevant state and federal laws

## SCHOOL DISTRICT 145 - WAVERLY

### Request for Independently Contracted Outside Providers to Provide Parent-Contracted Independent Services to Their Child at School During the School Day

Submit to Director of Student Services for approval

Student: \_\_\_\_\_ School: \_\_\_\_\_ Grade: \_\_\_\_\_

Parent/Guardian: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Name of Organization Providing Independently Contracted Services for your child:

\_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Name of Individual Providing the Independently Contracted Service: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Description of specific independently contracted service requested to be provided for your child at school during the school day (include day(s) of the week, time, duration, specific facility needs and any other relevant information)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Why are you requesting that this independently contracted service be provided for your child at school during the school day?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that if the school district grants my request to have my independently contracted provider provide specific independently contracted services for my child at school during the school day, I agree to the following conditions:

(Please initial all)

\_\_\_\_ The services provided by the independently contracted provider are outside of my child's educational program.

\_\_\_\_ The services provided by the independently contracted provider are unrelated to the IEP, 504 or any other learning plan for my child.

\_\_\_\_ By allowing the independently contracted provider to provide these specific services for my child at school during the school day, the school and district are not agreeing that these services are part of any of my child's educational plans or a requirement of FAPE

\_\_\_\_ While at the school, the independently contracted provider must abide by all school and district policies and procedures that pertain to volunteers and visitors.

\_\_\_\_ The independently contracted provider must only work with your child and must not have unsupervised or unapproved contact with any other students.

\_\_\_\_ Providing the independently contracted services must not disrupt the normal operation of the classroom or school.

\_\_\_\_\_ The parent is responsible and accountable for any impact to the student's educational achievement (e.g., grades) due to time missed or any other impact resulting from the provision of the independent services for the student at school during the school day.

\_\_\_\_\_ Failure of the independently contracted provider to abide by any school or district policy may result in immediate termination of the approval for the independently contracted provider to provide services at school during the school day.

\_\_\_\_\_ If the provision of the independently contracted services results in the disruption of the normal operation of the school or classroom or negatively impacts the education of other students, approval for the independently contracted provider to provide services at school during the school day may be immediately terminated.

\_\_\_\_\_ The parents are responsible for all actions of the independently contracted service provider while he/she is providing the services for their child at school during the school day.

\_\_\_\_\_ The parents will review and ensure that the independently contracted provider understands all the conditions described in this request form.

---

Parent/Guardian Signature

Date

---

Parent/Guardian Signature

Date

---

**For District Use**

Date Received: \_\_\_\_\_ Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Contacted Principal \_\_\_\_\_ Date: \_\_\_\_\_

Approve  Disapprove      Effective Date: \_\_\_\_\_

Principal's Input: \_\_\_\_\_

Special Conditions (if any): \_\_\_\_\_

---

## ANIMALS AT SCHOOLS

Animals are not allowed in school district buildings or on school district property without the written permission of the superintendent or his or her designee except as provided in this policy or as otherwise required by law.

### I. USE OF ANIMALS FOR INSTRUCTIONAL PURPOSES

Animals that support a district program or curriculum or that are used for instructional purposes are allowed in school district buildings or on school district property with the written permission of the superintendent or building principal.

### II. SERVICE ANIMALS (currently Board Policy 1260)

The school district does not permit discrimination against individuals with disabilities, including those who require the assistance of a service animal. [Individuals with a disability shall be permitted to use a service animal on school premises as and to the extent provided by law](#), subject to the conditions of this policy.

**Definition of Service Animal:** A “service animal” is a dog that has been individually trained to do work or perform tasks for the benefit of an individual with a disability. Other species of animals are not service animals for the purposes of this definition, though miniature horses are in certain circumstances entitled to similar treatment.

The work or tasks performed by a service animal must be directly related to the handler's disability. Examples of work or tasks that a service dog may perform to meet this definition include:

- Navigation: assisting individuals who are blind or have low vision with navigation and other tasks,
- Alerting: alerting individuals who are deaf or hard of hearing to the presence of people or sounds,
- Protection: providing non-violent protection or rescue work,
- Pulling: pulling a wheelchair,
- Seizure: assisting an individual during a seizure,
- Allergens: alerting individuals to the presence of allergens,
- Retrieving: retrieving items such as medicine or the telephone,
- Physical support: providing physical support and assistance with balance and stability to individuals with mobility disabilities, and
- Interrupting behaviors: helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

Work or tasks that are excluded from meeting the definition are:

- Guard dogs: the crime deterrent effects of an animal's presence and
- Companion dogs: the provision of emotional support, well-being, comfort, or companionship.

**Inquiries.** When addressing a service animal matter, staff shall not ask about the nature or extent of the person's disability. Staff may not ask questions about the dog's qualifications as a service animal when it is readily apparent that the dog is trained to do work or perform tasks for an individual with a disability.

Examples include where the dog is observed guiding an individual who is blind or has low vision, pulling a person's wheelchair, or providing assistance with stability or balance to an individual with an observable mobility disability.

Where it is not readily apparent that the dog qualifies as a service animal, staff may ask if the dog's presence is required because of a disability and what work or task the dog has been trained to perform. Staff may not require documentation, such as proof that the dog has been certified, trained, or licensed as a service animal.

### **Permit Presence of Service Animals**

An individual with a disability shall be permitted to be accompanied by his or her service animal in all areas where members of the public, participants in services, programs or activities, or invitees, as relevant, are allowed to go. A bona fide trainer of a service animal also has the right to be accompanied by such animal in training. The individual may not be required to pay an extra fee for the service animal to attend events for which a fee is charged.

**Procedural Requirements.** The following requirements must be satisfied before a service animal will be allowed in school buildings or on school grounds:

**Request.** A person who wants to be accompanied by his/her service animal must submit a written request form to a principal or Director of Student Services. These requests must be renewed each school year or whenever a different service animal will be used. When a request to be accompanied by a service animal is submitted by, or on behalf of, a student who has an Individualized Education Program (IEP) and/or a Section 504 Plan, then the request shall be promptly referred to the student's respective IEP Team and/or 504 Team for its consideration and/or input.

**Health and Vaccination.** The service animal must be licensed or registered in accordance with City Code and not be deemed dangerous or potentially dangerous by the City.

**Control of the Service Animal:** The service animal must be under the control of its handler. In most cases, the dog must have a harness, leash, or other tether. The service animal does not need to be on a leash, however, if the handler is unable because of a disability to use a leash. A leash is also not required if it would interfere with the service animal's safe, effective performance of work or tasks. If either of the leash exceptions applies the service animal must be under the handler's control via voice control, signals, or other effective means. The service animal must have a harness, backpack, vest identifying the dog as a trained service dog, leash, or other tether.

**Exclusion or Removal from School:** A service animal may be excluded from school property and buildings if:

- a. The service animal is out of control and the service animal's handler does not take effective action to control it;
- b. The service animal is not housebroken; or
- c. The presence of the service animal poses a direct threat to the health or safety of others.

To determine whether a "direct threat" exists, an "individualized assessment" is to be made to ascertain: the nature, duration, and severity of the risk; the probability that the potential injury will actually occur; and whether reasonable modifications of policies, practices, or procedures or the provision of auxiliary aids or services will mitigate the risk.

**Supervision and Care of Service Animals:** The owner or handler of a service animal is solely responsible for the supervision and care of the animal, including any feeding, exercising, and clean up while the animal is in a school building or on school property. The school district is not responsible for providing any care, supervision, or assistance for a service animal.

**Damage to School Property and Injuries:** The owner or handler of a service animal is solely responsible and liable for any damage to school property or injury to personnel, students, or others caused by the animal.

**Service Animal in Training:** This policy shall also be applicable to service animals in training that are accompanied by a bona fide trainer.

**Denial of Access and Grievance:** If a school official denies a request for access of a service animal, the disabled individual or parent or guardian can file a written grievance with the school's Section 504 Coordinator.

### III. THERAPY ANIMALS

The school district supports the use of therapy animals by teachers or other qualified school personnel ("**Owner/Handler**") for the benefit of its students subject to the conditions of this policy.

**Therapy Animal:** A "therapy animal" is an animal that has been individually trained and certified to work with its Owner/Handler to provide emotional support, well-being, comfort, or companionship to school district students. Therapy animals are not "service animals" as that term is used in the American with Disabilities Act. The animal must be well behaved and have a temperament that is suitable for interaction with students and others in a public school. Therapy animals are personal property of the Owner/Handler and are not owned by the school district.

**Therapy Animal Standards and Procedures:** The following requirements must be satisfied before a therapy animal will be allowed in school buildings or on school grounds:

**Request:** An Owner/Handler who wants to bring a therapy animal to school must submit a written request to a principal or Director of Student Services. The request must be renewed each school year or whenever a different therapy animal will be used. When a request to bring a therapy animal

to school is submitted by, or on behalf of, a student who has an Individualized Education Program (IEP) and/or a Section 504 Plan, then the request shall be promptly referred to the student's respective IEP Team and/or 504 Team for its consideration and/or input.

**Training and Certification:** The Owner/Handler must submit training and certification information requested by the Director of Student Services or his or her designee. Any certification required by the school district must remain current at all times.

**Health and Vaccination:** The therapy animal must be clean, well groomed, in good health, house broken, and immunized against diseases common to such animals. The Owner/Handler must submit proof of current required licensure from the local licensing authority and proof of the therapy animal's current vaccinations and immunizations from a licensed veterinarian, if applicable.

**Control:** A therapy animal must be under the control of the Owner/Handler at all times. The animal will be on leash when out of the classroom and only in areas of the building where and when invited.

**Identification:** The therapy animal must have appropriate identification identifying it as a therapy animal. The animal must wear its sponsoring therapy organization's identification, which is active and in good standing

**No Disruption:** The therapy animal must not disrupt the educational process by any of its behaviors.

**Health and Safety:** The therapy animal must not pose a health and safety risk to any student, employee, or other person at school.

**Supervision and Care of Therapy Animals:** The Owner/Handler is solely responsible for the supervision and care of the therapy animal, including any feeding, exercising, and clean up while the animal is in a school building or on school property. The school district is not responsible for providing any care, supervision, or assistance for a therapy animal. The animal must be house broken and always clean and well groomed.

**Authorized Area(s):** The Owner/Handler shall only allow the therapy animal to be in areas in school buildings or on school property that are authorized by school district administrators.

**Insurance:** The Owner/Handler must submit a copy of an insurance policy that provides liability coverage for the therapy animal while on school property.

**Exclusion or Removal from School:** A therapy animal may be excluded from school property and buildings if a school administrator determines that:

- (1) A handler does not have control of the therapy animal;
- (2) The therapy animal is not housebroken;
- (3) The therapy animal presents a direct and immediate threat to others in the school; or

- (4) The animal's presence otherwise interferes with the educational process. The Owner/Handler shall be required to remove the therapy animal from school premises immediately upon such a determination.

**Allergic Reactions:** If any student or school employee assigned to a classroom in which a therapy animal is permitted suffers an allergic reaction to the therapy animal, the Owner/Handler of the animal will be required to remove the animal to a different location designated by an administrator.

**Damages to School Property and Injuries:** The Owner/Handler of a therapy animal is solely responsible and liable for any damage to school property or injury to personnel, students, or others caused by the therapy animal.



**THERAPY ANIMAL REQUEST FORM**

Submit to Director of Student Services for approval

School Building: \_\_\_\_\_ Date \_\_\_\_\_

Name of Handler : \_\_\_\_\_ E-mail: \_\_\_\_\_

Name of Animal: \_\_\_\_\_ Type/Breed: \_\_\_\_\_

Name of Organization/Affiliation: \_\_\_\_\_

Number of hours in the school setting per day/week: \_\_\_\_\_

Brief description of purpose or use of the therapy animal:

Please attach the following documentation:

- Proof of current licensure or registration in accordance with City Code
- Proof of current vaccinations and immunizations from a licensed veterinarian
- A certificate of successful completion of a pet therapy program with the names of the human and canine halves of the team indicated on the certificate.
- Copy of an insurance policy that provides liability coverage for the therapy animal while on school property
- AKC Good Citizens Certificate for the canine half of the team
- Building plan & Parent Communication - drafts

I have read and understand the school district's Animals Policy. I will abide by the terms of that Policy. I understand that if the service animal is out of control, not housebroken, presents a direct and immediate threat to others in the school, or fundamentally alters the nature of the service, program, or activity that cannot be eliminated by reasonable modifications, the school district may exclude or remove my service animal from its property.

I agree to be responsible for any damage to school property or injury to personnel, students, or others caused by the animal. I agree to indemnify, defend, and hold harmless the school district from and against any and all claims, actions, suits, judgments and demands brought by any party arising on account of, or in connection with, any activity of or damage caused by my service animal.

\_\_\_\_\_  
Owner/Handler's Signature\_\_\_\_\_  
Date\_\_\_\_\_  
Building Principal\_\_\_\_\_  
Date**APPROVAL**

School Official Signature: \_\_\_\_\_

Date \_\_\_\_\_

Title: \_\_\_\_\_

[FORMS to support policy](#)

**Accounting**

The business manager, as delegated by the superintendent, will administer the district's accounting system and insure that it is in conformance with guidelines established by the State Department of Education, the State Auditor's office, and the district's auditor.

An independent auditing firm will be contracted to conduct the district's annual audit. Funds maintained by the district, and subject to the audit, include General, **Special** Building, Bond (Debt Service), Hot Lunch, Payroll, Qualified Capital Purpose Undertaking, Depreciation, Activity, and Imprest - - with a \$**65**,000 limit.

As a general rule, the board discourages any cash transactions for goods and services; however, building principals and the superintendent's office are authorized to maintain petty cash funds not to exceed \$200. Any money left in the building overnight is to be secured in a vault, safe, or locked file. Principals are responsible for maintaining an accurate accounting of all petty cash transactions.

The superintendent's office is authorized to hold, and is responsible for monitoring corporate credit cards as approved by the Board of Education.

### **Operation and Maintenance of Facilities**

The business manager, as delegated by the superintendent, will manage the day – to – day procedures for operating and maintaining school facilities and grounds.

It is the board's intent to provide a physical school environment, which enhances the educational program. Toward that end, every attempt will be made to maintain buildings, grounds, and fixtures that are functional, safe, clean, secure, in conformance with applicable state codes, and, to the extent resources allow, aesthetic.

Building principals are responsible for supervising their respective custodial staffs, for making periodic inspections of buildings and grounds to detect needed repairs. Building principals will develop a building access control system that promotes building security. The business manager is authorized to realign custodial responsibilities in order to complete major projects. Whenever possible, major maintenance and refurbishment projects will be completed when school is not in session.

All staff are expected to report maintenance and to cooperate in energy conservation measures, which are designed to reduce fuel and electricity consumption when buildings, rooms, and equipment are not in use. Staff and students are not to use personal electrical appliances at school, unless approved by the building principal.

### **Modifications to School District 145 Facilities, Structures, and Grounds**

The Board of Education appreciates and encourages ideas and suggestions from staff, booster organizations, and patrons which may contribute to educational opportunities and/or improved facilities, structures, and grounds to enhance the learning of the students in the district. The guiding principles in facility, structures and grounds modification will be the educational and functional benefit derived. (This was added from current BP 3085)

**Modifications to School District 145 Facilities, Structures, and Grounds**

The Board of Education appreciates and encourages ideas and suggestions from staff, booster organizations, and patrons which may contribute to educational opportunities and/or improved facilities, structures, and grounds to enhance the learning of the students in the district. The guiding principles in facility, structures and grounds modification will be the educational and functional benefit derived.

Policy Adopted: 11/3/14

**SCHOOL DISTRICT 145  
WAVERLY, NEBRASKA**

**Attendance**

All children who reside in the school district and are of legal school age are eligible to attend school. The admission of students shall be strictly in accordance with the provisions of the state law.

District 145 requires regular and punctual student attendance. Administration is responsible for developing further attendance rules and regulations which are published in student handbooks. Principals and teachers are required to maintain an accurate record of student attendance.

Every person residing in the school district, who is a parent or legal guardian of any student, who is enrolled in a district school, shall cause such student to attend regularly, each day school is in session unless excused by school authorities or exempted by law, or has received a high school diploma or General Equivalency Diploma.

**Attendance and Absences**

A child is of mandatory attendance age if the child will reach age 6 prior to January 1 of the then current school year and has not reached 18 years of age.

Exceptions for Younger Students Attendance is not mandatory for a child who has reached the age of 6 years prior to January 1 of the then current school year, and who will not reach age 7 prior to January 1 of such school year, if the child's parent or legal guardian has signed and filed with the school district, in which the child resides, an affidavit stating either the child is participating in an education program which the parent or legal guardian believes will prepare the child to enter grade one for the following school year; or the parent or legal guardian intends for the child to participate in a school which has elected or will elect, pursuant to law, not to meet accreditation or approval requirements and the parent or legal guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

Exceptions for Older Students Attendance is not mandatory for a child who has obtained a high school diploma by meeting statutory graduation requirements; or has completed the program of instruction offered by a school which elects, pursuant to law, not to meet accreditation or approval requirements; or has reached the age of 16 years and has been withdrawn from school in the manner prescribed by law.

A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if an exit interview is conducted and a withdrawal form is signed.

Exit Interview The process is initiated by a person who has legal or actual charge or control of the child submitting a withdrawal form. The form is to be as prescribed by the Commissioner of Education. Upon submission of the form, the Superintendent or Superintendent's designee shall set a

time and place for an exit interview if the child is enrolled in District 145 or resides in District 145 and is enrolled in a private, denominational, or parochial school.

The exit interview shall be personally attended by (a) the child, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable; (b) the person who has legal or actual charge or control of the child who requested the exit interview; (c) the Superintendent or Superintendent's designee; (d) the child's principal or the principal's designee if the child at the time of the exit interview is enrolled in a school operated by the school district; (e) any other person requested by any of the required parties who agrees to attend the exit interview and is available at the time designated for the exit interview which may include, for example, other school personnel or the child's principal if the child is enrolled in a private school.

At the exit interview, the person making the written request must present evidence that (a) the person has legal or actual charge or control of the child and (b) the child would be withdrawing due to either financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child, or an illness of the child making attendance impossible or impracticable.

The Superintendent or designee shall identify all known alternative educational opportunities, including vocational courses of study, that are available to the child in the school district and how withdrawing from school is likely to reduce potential future earnings for the child and increase the likelihood of the child being unemployed in the future. Any other relevant information may be presented and discussed by any of the parties in attendance.

At the conclusion of the exit interview, the person making the written request may sign a withdrawal form provided by the school district agreeing to the withdrawal of the child or may rescind the written request for the withdrawal.

Withdrawal Form. Any withdrawal form signed by the person making the written request shall be valid only if the child also signs the form, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable, and the Superintendent or designee signs the form acknowledging that the interview was held, the required information was provided and discussed at the interview, and, in the opinion of the Superintendent or designee, the person making the written request does in fact have legal or actual charge or control of the child and the child is experiencing either (i) financial hardship, or (ii) an illness making attendance impossible or impracticable.

Early Withdrawal for Students Enrolled in an Exempt School (Home Schools) A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if such child has been enrolled in a school that elects not to meet the accreditation or approval requirements by filing with the State Department of Education a signed notarized release on a form prescribed by the Commissioner of Education.

Absences from school will be reported as an excused absence or an unexcused absence.

Absences will be cleared through the principal's office in advance, whenever possible. An absence or tardy, even with parental approval, may not be excused. Absences, except for illness and/or death in the family, require advance approval. If a student's absence is unexcused, consequences are outlined in student handbooks. Consequences may include a loss of credit for any class work missed during the absence, along with the student being required to make-up the work and also the time missed.

A student who engages in unexcused absences may be considered truant as per state law. Truancy is a violation of school rules. The consequence of such action may include suspension from classes along with the student being required to make up the time missed. Students who leave the school premises without permission during the school day will be considered truant.

Any administrator, teacher, or member of the board who is aware of any failure on the part of any child, of mandatory school attendance age, to attend school regularly without lawful reason, shall report the violation to the superintendent. The superintendent shall investigate the reported violation. The superintendent shall also investigate any case when personal knowledge, or report or complaint from any resident of the school district, leads the superintendent to believe there is a violation of compulsory attendance laws. The school shall render all services in its power to compel any child to attend a public, private, denominational, or parochial school, which the parent or legal guardian of the child shall designate, in an attempt to address the problem of excessive absenteeism.

Students who accumulate five unexcused absences in a quarter shall be deemed to have "excessive absences." Such absences shall be determined on a per day basis for elementary students and on a per class basis for secondary students. When a student has excessive absences, the principal or a member of the administrative staff designated by the administration, will make verbal or written communication and will attempt to solve the excessive absenteeism problem by working with the student and parent or legal guardian.

One or more meetings will be held between the school (administrator or designee, and/or a social worker), the child's parent or guardian, and the child, when appropriate, to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers identified to improve regular attendance. If the parent/guardian refuses to participate in such meeting, the principal shall place documentation of such refusal in the child's attendance records.

#### Excessive Absenteeism Reported to the County Attorney.

The school may report to the county attorney of the county in which the person resides when the school has documented the efforts to address excessive absences, the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and the student has accumulated more than twenty (20) absences per year. The school shall notify the child's family in writing prior to referring the child to the county attorney. Illness that makes attendance impossible or

impracticable shall not be the basis for referral to the county attorney. A report to the county attorney may also be made when a student otherwise accrues excessive absences as herein defined.

Reporting to the Commissioner. The superintendent or designee shall report to the Commissioner of Education as directed by the Commissioner regarding the number of and reason for any long-term suspension, expulsion, or excessive absenteeism of a student; referral of a student to the office of the county attorney for excessive absenteeism; or contacting of law enforcement officials (other than law enforcement officials employed by or contracted by the school district as school resource officer) by the district relative to a student enrolled in the district.

**School district affidavit forms for a child age 6 to not attend school is attached and considered a part of this board policy.**

Policy Adopted: 07/07/14

SCHOOL DISTRICT 145  
WAVERLY, NEBRASKA

**AFFIDAVIT**

**(For Child Age 6 to Not Attend School)**

**The undersigned, being first duly sworn, states upon oath as follows:**

I am the parent or legal guardian of \_\_\_\_\_ (Child's Name). The child's date of birth is \_\_\_\_\_. The child has or will reach the age of six prior to January 1 of the current school year, but will not reach age seven prior to January 1 of the current school year.

I elect to not enroll the child in an accredited school this year and hereby affirm: **(check or initial appropriate exception for attendance):**

\_\_\_\_\_ The child is participating in an education program that the parent or legal guardian believes will prepare the child to enter grade one for the following school year; or

\_\_\_\_\_ The parent or legal guardian intends for the child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601 (3) on or before the child's seventh birthday.

**IN WITNESS WHEREOF**, this affidavit is signed and acknowledged this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Parent Or Legal Guardian Signature

STATE OF NEBRASKA        )  
  )        **ss.**  
COUNTY OF LANCASTER    )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by \_\_\_\_\_.

\_\_\_\_\_  
**Notary Public**

**Meetings Types****Regular Meetings**

Regularly scheduled meetings may be of two kinds: business meetings or work sessions. The Board of Education may schedule informal work sessions between regular meetings. Work sessions are desirable when extended or informal discussion is needed in advance of taking formal action, when hearing major reports of staff committees, or when reviewing or formulating extensive plans for later ratification.

**Special Meetings**

Such a meeting may be called by the president of the board, or by three members collectively in the event that the president fails to act, upon due notice as specified in the bylaws. No business shall be transacted except that for which the meeting is called.

**Adjourned Meetings**

Such meetings shall serve as a continuation of a regular meeting, and not as a special or called meeting.

**Closed Sessions**

Closed sessions of the board shall be called at such time and place as is legal. Closed sessions will be used only when it is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting.

**Location of School Board Meetings**

All meetings of the board shall be held at the location designated in the notice of said meeting. If circumstances dictate meeting in a different location than designated in the notice, it shall be the responsibility of the Superintendent to take the appropriate steps to inform board members and the public. Meetings of the board may be held outside the School District boundaries when deemed necessary by the Board of Education. Meetings of the board may be held outside the state of Nebraska upon compliance with the provisions of the Nebraska “open meeting” laws and other applicable laws.

Policy Adopted: 04/02/13

**SCHOOL DISTRICT 145  
WAVERLY, NEBRASKA**

**Agenda Construction**

A tentative agenda will be prepared in advance by the superintendent in collaboration with the president of the board. An official agenda along with supporting documentation shall be provided to each board member not less than 24 hours prior to the board meeting.

Anyone wishing to place an item on the agenda, must submit a written request to the superintendent prior to the distribution of the final draft. Adding such requests will be at the discretion of the superintendent after consultation with the board president.

Final approval of the agenda will be the responsibility of the superintendent and board president.

Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. An agenda, kept continuously current, shall be readily available for public inspection at the office of the superintendent during normal business hours. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting.

A consent agenda may be used by the board, which will consist of routine business that requires action, but not necessarily discussion. These items may all be approved at the same time. A board member may ask that any item be moved from the consent agenda and placed on the agenda as an action item.

**School District 145 – Waverly**  
**External Audit Summary for the Year Ended August 31, 2020**

Romans, Wiemer, and Associates completed the external audit of School District 145 – Waverly for the fiscal year ended August 31, 2020. The financial statements prepared under the modified cash basis of accounting as mandated by the Nebraska Department of Education, in the auditor's unqualified opinion, present fairly the financial position of all funds for School District 145 - Waverly. School District 145 – Waverly had one audit finding related to Federal Programs for the year ended August 31, 2020.

Romans, Wiemer and Associates noted one matter that they considered a material weakness related to internal control over financial reporting:

The size of School District 145 – Waverly prohibits them from having a proper internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

Our administrator comments are as follows:

Additional Central Office personnel are not available to assign responsibilities in such a way that different employees handle different aspects of the same transaction. We will continue to monitor the current internal control system and implement changes that are cost effective and feasible.

Romans, Wiemer and Associates noted two matters that they considered regarding non-compliance:

- (1) The District had under collateralized bank accounts (deposits) on August 31, 2020 in the amount of \$262,620.47. All school bank accounts should be adequately collateralized with FDIC insurance or pledged securities by the financial institution.

Our administrator comments are as follows:

The cash balance in the District's General Fund account increased due to the large dollar amount of the second half of property taxes collected in August when they are due. Our bank had not yet moved the dollars to the ICS accounts and obtained coverage. The dollars have since been moved and adequate coverage obtained. We also worked with our bank to

have them pledge Student Loan Asset Based Securities, which are bonds that are readily available, to collateralize our deposits.

(2) School District 145 – Waverly did not test enough applications for free and reduced price meals verification during the annual School Food Authority Verification Process.

Our administrator comments are as follows:

The count of approved applications for School Food Authority Verification should include applications marked as “Free with Case Number”, “Free”, and “Reduced”, for the total verification 3% sample size. The count of six applications identified as “Free with Case Number” was not included in the total 3% sample size. One application was verified instead of two applications that were required. Our process has been changed to include “Free with Case Number” applications for future annual verification.

# ROMANS, WIEMER & ASSOCIATES

*Certified Public Accountants, P.C.*

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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(402) 362-5597 • FAX (402) 362-2173

[rwacpas@windstream.net](mailto:rwacpas@windstream.net)

October 23, 2020

Nebraska Department of Education  
P.O. Box 94987  
Lincoln, NE 68509-4987

RE: Waverly School District (#55-0145)

During the performance of our audit fieldwork for the year ended August 31, 2020, we performed the following procedures regarding Waverly School District's student membership and attendance reporting:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. Attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. The District maintains a cumulative attendance and membership record for each student.
5. The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We sampled 13 students from the District's attendance records for the year end August 31, 2020 and traced the days enrolled, present, and absent to the District's information system.
7. Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.

Reportable instances of noncompliance were included in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

If you need additional information please call us at (402)362-5597 or email us at [rwacpas@windstream.net](mailto:rwacpas@windstream.net).

Sincerely,

*ROMANS, WIEMER & ASSOCIATES*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

# Romans Wiemer & Associates

Steven D. Wiemer, CPA  
Gayle D. Steiger CPA

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rwacpas@windstream.net

October 23, 2020

Board of Education  
School District No. 55-0145  
Waverly, Nebraska 68462

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 55-0145, Waverly, Nebraska as of and for the year ended August 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 55-0145, Waverly, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 55-0145, Waverly, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0145, Waverly, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in School District No. 55-0145, Waverly, Nebraska's internal control to be material weaknesses:

Due to the size of School District No. 55-0145, Waverly, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

A significant deficiency is a deficiency, or 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.

Page 2

School District No. 55-0145, Waverly, Nebraska

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

*Romans Wiemer & Associates*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**

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**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**

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**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**

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# Romans Wiemer & Associates

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October 23, 2020

## Independent Auditor's Report

Board of Education  
School District No. 55-0145  
Waverly, Nebraska 68462

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, as of August 31, 2020, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

**Basis of Accounting**

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

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District No. 55-0145 of Waverly, Nebraska's basic financial statements. The management's discussion and analysis and supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part if the basic financial statements.

The management's discussion and analysis, Schedules A through L and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the first sentence of

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

this paragraph is fairly stated in all material respects in relation to the basic financial statements as a whole.

Schedules M through Q have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020, on our consideration of School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting and compliance.



ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

Lancaster County School District #55-0145, School District 145 - Waverly, follows the provisions of Governmental Accounting Standards Board Statement Number 34. Statement Number 34 establishes standards for external financial reporting for all state and local governmental entities including government-wide financial statements, fund financial statements, and long term debt reporting.

This annual report consists of four parts including Management's Discussion and Analysis; Basic Financial Statements – Modified Cash Basis; Supplemental Schedules; and the Single Audit (Federal Funds). The Management's Discussion and Analysis (MD&A) of School District 145 - Waverly provides an overview of the District's financial activities for the fiscal year ending August 31, 2020. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the fund financial statements and the notes to the financial statements to enhance their understanding of the District's financial performance.

School District 145 – Waverly's policy is to prepare its financial statements on the modified cash basis of accounting which is consistent with Nebraska Department of Education requirements. Receipts and the related assets are recognized when received rather than when earned and disbursements are recognized when paid rather than when the obligation is incurred. The accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

### **Basic Financial Statements**

The District's basic financial statements consist of a series of financial statements and associated notes to those statements. The statements are organized so the reader can understand the operations of the District as a whole. The Basic Financial Statements Section includes government-wide financial statements, fund financial statements, and notes to the financial statements.

The government-wide financial statements provide highly consolidated financial information and render a government-wide perspective of the District's financial condition. They present an aggregate view of the District's finances. These statements reflect the cash basis of accounting meaning receipts are recognized when received and disbursements are recognized when paid.

Fund basis financial information is presented in the Fund Financial Statements section to provide more in-depth reporting of the District's financial position and changes in financial position. These fund financial statements report governmental activities on a current rather than a long-term basis, indicating sources and uses of funding, as well as sources available for spending in future periods.

Fund financial statements also provide more in-depth data on the District's most significant funds including the General Fund and Bond Fund. These funds are considered major funds under Statement Number 34.

### **Governmental Activities**

Net assets as of August 31, 2020 reflect a decrease of \$645,367.40 from the August 31, 2019 balance of \$18,717,316.85. Key elements of this decrease consist of the following:

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

**Governmental Activities (Continued)**

	<u>2018-2019</u>	<u>2019-2020</u>
Receipts:		
Local	\$ 22,968,393.46	\$ 22,583,821.24
County	251,924.49	164,527.96
State	3,537,722.73	3,822,897.96
Federal	787,621.09	944,113.19
Sales of Meals	781,814.35	607,904.50
Investment Income	26,030.89	12,751.10
Other Receipts	336,324.13	7,847,768.38
Transfers	42,389.70	97,560.16
	<hr/>	<hr/>
Total Receipts	\$ 28,732,220.84	\$ 36,081,344.49
	<hr/>	<hr/>
Disbursements:		
Instruction	\$ 12,194,885.07	\$ 13,000,649.16
Support Services – Students	1,456,353.53	1,546,616.47
Support Services – Instruction	1,451,506.97	1,781,486.43
Support Services – General		
Administration	499,958.88	745,332.05
Office of the Principal	1,218,939.64	1,309,417.39
Central Services	201,420.57	186,325.11
Operation and Maintenance of Plant	2,277,388.04	2,360,522.29
Student Transportation	838,752.94	773,462.15
Private and State Categorical Programs	148,437.08	177,193.85
Federal Programs	723,498.27	699,027.30
Student Activities	1,003,788.15	778,361.90
Other Purchased Services and Supplies	222,656.77	259,934.29
School Nutrition Program	961,905.07	1,041,719.38
Debt Service	3,108,747.50	10,721,607.08
Capital Outlay	986,575.67	1,247,496.88
Transfers	42,389.70	97,560.16
	<hr/>	<hr/>
Total Disbursements	\$ 27,337,203.85	\$ 36,726,711.89
	<hr/>	<hr/>
Change in Net Assets	\$ 1,395,016.99	\$ (645,367.40)
	<hr/>	<hr/>
Modified Cash Basis Fund Balance – Beginning of Year	17,322,299.86	18,717,316.85
	<hr/>	<hr/>
Modified Cash Basis Fund Balance – End of Year	\$ 18,717,316.85	\$ 18,071,949.45
	<hr/>	<hr/>

The expenses of School District 145 – Waverly’s governmental activities for the year ended August 31, 2020 of \$36,726,711.89 are not all borne by the taxpayers of the District. Those who used or benefited from the services rendered such as school breakfast and lunches paid \$607,904.50. Federal and state grants and other contributions accounted for \$2,423,779.91. The net cost of (Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**AUGUST 31, 2020**

**Governmental Activities** (Continued)

\$32,910,178.42, after taking into account these and other receipts, was paid from other general revenues including local property taxes paid by taxpayers of the District, other state funding, and local sources of income.

**Significant Funds Financial Analysis**

The General Fund's cash position over the course of the 2019 – 2020 fiscal year decreased by \$432,929.23. The largest contributing factor to the decrease is approximately \$513,000.00 less of local property taxes received from the prior year.

The Bond Fund's cash position over the course of the 2019 – 2020 fiscal year increased by \$86,927.31. This is a slightly larger increase than prior as taxes are levied at an amount to cover debt service payments which accounts for most of the funds activity.

**Debt Administration**

The District had outstanding long term debt of \$21,950,000.00 as of August 31, 2020 as compared to \$24,750,000.00 as of August 31, 2019.

**Contacting the District's Financial Management**

While this Management's Discussion and Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens groups, taxpayers, parents, students, investors, or creditors may want further details. Please contact Business Manager, School District 145 – Waverly, P.O. Box 426, 14511 Heywood Street, Waverly, NE 68462 or call (402) 786-2321 X1104 during regular office hours, Monday through Friday, 7:30 A.M. to 4:00 P.M. to obtain such details.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 15,337,289.26
County Treasurers' Balance	<u>2,734,660.19</u>
Total Assets	<u>\$ 18,071,949.45</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position	
Unrestricted	 <u><u>\$ 18,071,949.45</u></u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Program Cash Receipts</u>		
	<u>Cash</u> <u>Disbursements</u>	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>
Governmental Activities:			
Regular Instruction Programs	\$ (9,714,078.53)	\$ 16,000.00	
Limited English Proficiency Programs	(45,657.20)		
Poverty Programs	(267,551.91)		
Special Education Instruction	(2,973,361.52)		\$ 1,399,972.00
Guidance Services	(560,230.92)		
Health Services	(182,885.08)		
Psychological Services: SPED School Age	(113,085.39)		
Speech Pathology & Audiology Services:			
SPED School Age	(203,543.86)		
Occupational Therapy - Related Services:			
SPED School Age	(1,662.47)		
Occupational Therapy - Related Services:			
SPED Ages 3-5	(257.58)		
Visually Impaired - Related Services:			
Sped School Age	(4,722.74)		
Support Services - Other	(480,228.43)		
Instruction & Curriculum Development	(451,886.35)		
Instruction Staff Training	(2,824.03)		
Library/Media Services	(418,707.79)		
Instruction-Related Technology	(908,068.26)		
Board of Education	(115,531.81)		
Executive Administration Services	(548,358.60)		
District Legal Services	(81,441.64)		
Office of Principal	(1,309,417.39)		
Fiscal Services	(186,325.11)		
Operation of Buildings	(1,344,514.29)		
Maintenance of Buildings	(772,805.91)		
Care & Upkeep of Grounds	(243,202.09)		
Vehicle Operation & Purchasing -			
Regular Education	(655,046.98)	13,275.00	
Vehicle Operation & Purchasing -			
School Age SPED	(118,415.17)		54,349.00
State Categorical Programs	(177,193.85)	10,743.00	21,704.00
Federal Programs	(699,027.30)		635,261.35
Transfers	(97,560.16)		
Other Purchased Services & Supplies	(259,934.29)		
Student Activities	(778,361.90)	744,831.06	
(Continued)			

See Accompanying Notes to the Financial Statements

Net  
Disbursements  
Receipts and  
Changes in  
Net Position

---

\$ (9,698,078.53)  
(45,657.20)  
(267,551.91)  
(1,573,389.52)  
(560,230.92)  
(182,885.08)  
(113,085.39)  
  
(203,543.86)  
  
(1,662.47)  
  
(257.58)  
  
(4,722.74)  
(480,228.43)  
(451,886.35)  
(2,824.03)  
(418,707.79)  
(908,068.26)  
(115,531.81)  
(548,358.60)  
(81,441.64)  
(1,309,417.39)  
(186,325.11)  
(1,344,514.29)  
(772,805.91)  
(243,202.09)  
  
(641,771.98)  
  
(64,066.17)  
(144,746.85)  
(63,765.95)  
(97,560.16)  
(259,934.29)  
(33,530.84)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
School Nutrition	\$ (1,041,719.38)	\$ 607,904.50	\$ 312,493.56
Debt Service	(10,721,607.08)		
Capital Outlay	(1,247,496.88)		
Net Program (Disbursements) Receipts	\$ (36,726,711.89)	\$ 1,392,753.56	\$ 2,423,779.91
General Receipts:			
Local Receipts			
County Receipts			
State Receipts			
Investment Income			
Transfers			
Other			
Total General Receipts			
Changes in Net Position			
Net Position - Beginning			
Net Position - Ending			

<u>Net Disbursements Receipts and Changes in Net Position</u>	
\$	(121,321.32)
	(10,721,607.08)
	<u>(1,247,496.88)</u>
\$	<u>(32,910,178.42)</u>
\$	21,798,972.18
	164,527.96
	2,343,231.24
	12,751.10
	97,560.16
	<u>7,847,768.38</u>
\$	<u>32,264,811.02</u>
\$	(645,367.40)
	<u>18,717,316.85</u>
\$	<u><u>18,071,949.45</u></u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Major Funds</u>		Special Building Fund
	<u>General Fund</u>	<u>Bond Fund</u>	
Receipts:			
Local Receipts	\$ 17,918,969.25	\$ 2,348,497.78	\$ 1,010,924.34
County Receipts	164,527.96		
State Receipts	3,493,441.71	192,493.55	86,515.41
Federal Receipts	635,261.35		
Sales of Meals			
Investment Income	5,576.61	1,762.86	4,048.74
Non-Revenue Receipts	26,886.25	7,684,372.70	13,000.00
	<u>\$ 22,244,663.13</u>	<u>\$ 10,227,126.89</u>	<u>\$ 1,114,488.49</u>
Total Receipts			
Other Financing Sources:			
Transfers From Other Funds			
	<u>\$ 22,244,663.13</u>	<u>\$ 10,227,126.89</u>	<u>\$ 1,114,488.49</u>
Total Receipts and Other Financing Sources			
Disbursements:			
Regular Instruction Programs	\$ 9,714,078.53		
Limited English Proficiency Programs	45,657.20		
Poverty Programs	267,551.91		
Special Education Instruction	2,973,361.52		
Guidance Services	560,230.92		
Health Services	182,885.08		
Psychological Services: SPED School Age	113,085.39		
Speech Pathology & Audiology Services:			
SPED School Age	203,543.86		
Occupational Therapy - Related Services:			
SPED School Age	1,662.47		
Occupational Therapy - Related Services:			
SPED Ages 3-5	257.58		
Visually Impaired - Related Services:			
Sped School Age	4,722.74		
Support Services - Other	480,228.43		
Instruction & Curriculum Development	451,886.35		
Instruction Staff Training	2,824.03		
Library/Media Services	418,707.79		
Instruction-Related Technology	908,068.26		
Board of Education	115,531.81		
(Continued)			

See Accompanying Notes to the Financial Statements

Qualified Capital Purpose Undertaking Fund	Depreciation Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
\$ 560,598.81		\$ 744,831.06			\$ 22,583,821.24
46,805.57				\$ 3,641.72	164,527.96
				308,851.84	3,822,897.96
				607,904.50	944,113.19
585.49	\$ 500.52			276.88	607,904.50
	123,509.43				12,751.10
					7,847,768.38
<u>\$ 607,989.87</u>	<u>\$ 124,009.95</u>	<u>\$ 744,831.06</u>	<u>\$ 0.00</u>	<u>\$ 920,674.94</u>	<u>\$ 35,983,784.33</u>
		\$ 97,560.16			\$ 97,560.16
<u>\$ 607,989.87</u>	<u>\$ 124,009.95</u>	<u>\$ 842,391.22</u>	<u>\$ 0.00</u>	<u>\$ 920,674.94</u>	<u>\$ 36,081,344.49</u>
					\$ 9,714,078.53
					45,657.20
					267,551.91
					2,973,361.52
					560,230.92
					182,885.08
					113,085.39
					203,543.86
					1,662.47
					257.58
					4,722.74
					480,228.43
					451,886.35
					2,824.03
					418,707.79
					908,068.26
					115,531.81

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020**

	Major Funds		Special Building Fund
	General Fund	Bond Fund	
Disbursements: (Continued)			
Executive Administration Services	\$ 548,358.60		
District Legal Services	81,441.64		
Office of Principal	1,309,417.39		
Fiscal Services	186,325.11		
Operation of Buildings	1,344,514.29		
Maintenance of Buildings	772,805.91		
Care & Upkeep of Grounds	243,202.09		
Vehicle Operation & Purchasing - Regular Education	655,046.98		
Vehicle Operation & Purchasing - School Age SPED	118,415.17		
State Categorical Programs	177,193.85		
Federal Programs	699,027.30		
Other Purchased Services & Supplies		\$ 18,900.00	\$ 139,984.29
Student Activities			
School Nutrition			
Debt Service		10,121,299.58	
Capital Outlay			953,286.18
Total Disbursements	\$ 22,580,032.20	\$ 10,140,199.58	\$ 1,093,270.47
Other Financing Uses:			
Transfers to Other Funds	\$ 97,560.16		
Total Disbursements and Other Financing Uses	\$ 22,677,592.36	\$ 10,140,199.58	\$ 1,093,270.47
Excess (Deficiency) of Receipts over Disbursements	\$ (432,929.23)	\$ 86,927.31	\$ 21,218.02
Modified Cash Basis Fund Balance - Beginning of Year	11,856,631.62	3,225,117.00	1,551,231.29
Modified Cash Basis Fund Balance - End of Year	\$ 11,423,702.39	\$ 3,312,044.31	\$ 1,572,449.31

See Accompanying Notes to the Financial Statements

Qualified Capital Purpose Undertaking Fund	Depreciation Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
					\$ 548,358.60
					81,441.64
					1,309,417.39
					186,325.11
					1,344,514.29
					772,805.91
					243,202.09
					655,046.98
					118,415.17
					177,193.85
					699,027.30
\$ 1,050.00	\$ 100,000.00				259,934.29
		\$ 778,361.90			778,361.90
				\$ 1,041,719.38	1,041,719.38
600,307.50					10,721,607.08
	283,077.00			11,133.70	1,247,496.88
<u>\$ 601,357.50</u>	<u>\$ 383,077.00</u>	<u>\$ 778,361.90</u>	<u>\$ 0.00</u>	<u>\$ 1,052,853.08</u>	<u>\$ 36,629,151.73</u>
					\$ 97,560.16
<u>\$ 601,357.50</u>	<u>\$ 383,077.00</u>	<u>\$ 778,361.90</u>	<u>\$ 0.00</u>	<u>\$ 1,052,853.08</u>	<u>\$ 36,726,711.89</u>
\$ 6,632.37	\$ (259,067.05)	\$ 64,029.32	\$ 0.00	\$ (132,178.14)	\$ (645,367.40)
640,860.22	741,995.75	354,089.85	0.00	347,391.12	18,717,316.85
<u>\$ 647,492.59</u>	<u>\$ 482,928.70</u>	<u>\$ 418,119.17</u>	<u>\$ 0.00</u>	<u>\$ 215,212.98</u>	<u>\$ 18,071,949.45</u>

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Major Funds</u>		Special Building Fund
	<u>General Fund</u>	<u>Bond Fund</u>	
Cash and Deposits	\$ 9,151,998.43	\$ 3,049,850.37	\$ 1,440,584.34
County Treasurers' Balance	2,271,703.96	262,193.94	131,864.97
	<u>\$ 11,423,702.39</u>	<u>\$ 3,312,044.31</u>	<u>\$ 1,572,449.31</u>
Cash Basis Fund Balances - End of Year			
Committed		\$ 3,312,044.31	
Assigned			\$ 1,572,449.31
Unassigned	<u>\$ 11,423,702.39</u>		
	<u>\$ 11,423,702.39</u>	<u>\$ 3,312,044.31</u>	<u>\$ 1,572,449.31</u>

Qualified Capital Purpose Undertaking Fund	Depreciation Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
\$ 578,595.27 68,897.32	\$ 482,928.70	\$ 418,119.17		\$ 215,212.98	\$ 15,337,289.26 2,734,660.19
<u>\$ 647,492.59</u>	<u>\$ 482,928.70</u>	<u>\$ 418,119.17</u>	<u>\$ 0.00</u>	<u>\$ 215,212.98</u>	<u>\$ 18,071,949.45</u>
\$ 647,492.59	\$ 482,928.70	\$ 418,119.17		\$ 215,212.98	\$ 3,959,536.90 2,688,710.16 11,423,702.39
<u>\$ 647,492.59</u>	<u>\$ 482,928.70</u>	<u>\$ 418,119.17</u>	<u>\$ 0.00</u>	<u>\$ 215,212.98</u>	<u>\$ 18,071,949.45</u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 1**

**Significant Accounting Policies**

The accounting policies of School District No. 55-0145, Waverly, Nebraska, conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. **Fund Accounting**

The accounts of the School 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, liabilities, fund balances, receipts collected and disbursements paid. The School District resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

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.

Depreciation Fund - This fund is used to facilitate the eventual purchase of costly capital outlay.

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

School Nutrition Fund - This fund accounts for the operations of the District's nutrition program.

Bond Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the retirement of bonded indebtedness.

Special Building Fund - This fund accounts for taxes levied and other receipts specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

Qualified Capital Purpose Undertaking Fund - This fund is used to account for funds for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, and the repayment of a qualified zone academy bond issued for a qualified capital purpose.

Student Fee Fund – This fund as authorized by statute, is a separate School District Fund not funded by tax receipts into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 1**

**Significant Accounting Policies** (Continued)

Education and Summer or Night School. Disbursements from this fund must be for the purpose for which the fees were collected.

B. **Basis of Accounting**

The School District's policy is to prepare its financial statements on the basis of modified cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. **Basis of Presentation**

The School District has adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

**Government-wide and fund financial statements** – The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 1**

**Significant Accounting Policies** (Continued)

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

Proprietary funds are used to account for the School District's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The School District had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The District had no fiduciary funds.

D. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2**

**Reporting Entity**

The Board of Education is the level of government responsible for all activities related to public elementary and secondary school education within its jurisdiction. The six-member group constitutes an on-going and separate legal entity, whose members are elected by the public. Funding is received from local, state and federal government sources and the Board must comply with certain requirements, but these other governmental bodies are not financially accountable for the Board. The Board has the power to adopt its own budget, designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Based upon these criteria the Board of Education is not considered a component unit of any other governmental reporting entity. All significant activities and organizations in which the District exercises oversight responsibility have been included in the District's financial statement.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 3**

**Fund Balance Reporting**

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Education (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

*Committed Fund Balance Policy*

The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Fund Balance reporting as a result of motions that passed at School Board meetings:

The School Board passed the issuance of refunding and construction bonds, and also approved the budget and subsequent tax levy contained therein, which levies tax dollars for the repayment of the bonds.

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 3**

**Fund Balance Reporting** (Continued)

*Assigned Fund Balance Policy*

The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority, under the direction of the Superintendent.

*Order of Fund Balance Spending Policy*

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

**NOTE 4**

**Cash and Deposits**

Cash for the School District at August 31, 2020, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Horizon Bank	\$ 1,121,503.12	\$ 1,131,286.43
ICS Accounts – Horizon Bank	8,030,295.31	8,030,295.31
Cash in Bank – Payroll – Horizon Bank	0.00	117,632.23
<u>Depreciation Fund</u>		
Cash in Bank – Horizon Bank	0.17	0.17
ICS Account – Horizon Bank	482,928.53	482,928.53
(Continued)		

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 4**

**Cash and Deposits** (Continued)

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>Activities Fund</u>		
Cash in Bank – First State Bank	\$ 270,644.17	\$ 279,369.86
Money Market Account – First State Bank	15,112.10	15,112.10
ICS Account – Horizon Bank	128,696.35	128,696.35
Cash in Bank – Eagle State Bank	3,666.55	3,666.55
<u>School Nutrition Fund</u>		
Cash in Bank – First State Bank	117,080.62	119,961.01
Cash in Bank – Eagle State Bank	0.00	9,585.34
ICS Account – Horizon Bank	98,132.36	98,132.36
<u>Bond Fund</u>		
ICS Accounts – Horizon Bank	3,049,850.37	3,049,850.37
Cash in Bank – Horizon Bank	0.00	0.00
<u>Special Building Fund</u>		
Cash in Bank – Horizon Bank	0.00	0.00
ICS Account – Horizon Bank	1,315,334.15	1,315,334.15
Nebraska School District – Liquid Asset Fund	125,250.19	125,250.19
<u>Qualified Capital Purpose Undertaking Fund</u>		
Cash in Bank – Horizon Bank	249,548.62	249,548.62
ICS Accounts – Horizon Bank	329,046.65	329,046.65
<u>Student Fee Fund</u>		
Cash in Bank – Horizon Bank	0.00	0.00
	<u>\$ 15,337,089.26</u>	<u>\$ 15,485,696.22</u>

Nebraska Statute Section 79-1042 provides that except as provided by Section 79-1043, school district treasurers shall not lend or use any part of the school money, which may be in their hands under penalty of fine and imprisonment as provided regarding embezzlement under sections 28-509 to 28-518.

Nebraska Statute Section 79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 4**

**Cash and Deposits** (Continued)

At August 31, 2020, the School District had bank deposits of \$15,485,696.22. Of this balance \$15,097,825.56 was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. Of the remainder, \$125,250.19 was held in the Nebraska School District Liquid Asset Fund (NSDLAF) which invests in U.S. Government Securities and \$262,620.47 was uncollateralized. The amount covered by FDIC insurance would be classified as a Category 1 level of risk while the remaining amount except for the Nebraska School District Liquid Asset Fund which is a Category 1 level of risk would be classified as a Category 3 level of risk as described below.

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or registered or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the District's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the District's name).

The School District had no investments at August 31, 2020.

**NOTE 5**

**Funds held by County Treasurer**

The following receipts were held by the following County Treasurers' for the District, and are included in the fund balance:

	<u>August 31,</u> <u>2019</u>	<u>August 31,</u> <u>2020</u>
<b><u>General Fund</u></b>		
Lancaster County	\$ 1,210,521.59	\$1,122,060.29
Cass County	930,986.48	907,364.58
Otoe County	238,357.75	218,411.32
Saunders County	<u>17,682.07</u>	<u>20,987.77</u>
	<u>\$ 2,397,547.89</u>	<u>\$2,268,823.96</u>
 <b><u>Bond Fund</u></b>		
Lancaster County	\$ 147,671.31	\$ 139,434.36
Cass County	103,216.66	97,500.01
Otoe County	26,035.79	22,919.81
Saunders County	<u>1,994.76</u>	<u>2,339.76</u>
	<u>\$ 278,918.52</u>	<u>\$ 262,193.94</u>

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 5**

**Funds held by County Treasurer** (Continued)

	August 31, 2019	August 31, 2020
<u>Special Building Fund</u>		
Lancaster County	\$ 46,535.59	\$ 63,269.04
Cass County	37,844.96	54,415.95
Otoe County	9,583.16	12,866.51
Saunders County	734.25	1,313.47
	<b>\$ 94,697.96</b>	<b>\$ 131,864.97</b>
 <u>Qualified Capital Purpose Undertaking Fund</u>		
Lancaster County	\$ 36,663.90	\$ 34,065.32
Cass County	29,546.75	27,645.96
Otoe County	7,366.10	6,520.40
Saunders County	564.38	665.64
	<b>\$ 74,141.13</b>	<b>\$ 68,897.32</b>

**NOTE 6**

**Budget Process and Property Taxes**

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

Prior to the annual budget hearing, the Superintendent and the Board of Education prepares a proposed operating budget on the modified cash basis for the fiscal year commencing September 1 of that year. The operating budget includes proposed disbursements and the means of financing them.

A budget hearing is 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.

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. Supplemental appropriations were made during the year through a budget amendment.

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  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 6**

**Budget Process and Property Taxes** (Continued)

the District as of December 31. Taxes are due as of that date. The first half of unpaid taxes are delinquent as of May 1, except for Lancaster County, which is April 1st; the second half becomes delinquent September 1, except for Lancaster County which is August 1st. The combined tax rate of the district subject to levy limitations for the year ended August 31, 2020, was \$1.029204 per \$100 assessed value.

**NOTE 7**

**Retirement Plan**

**Plan Description**

The School District No. 55-0145 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 7**

**Retirement Plan** (Continued)

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

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

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$13,908,816.58. Total covered payroll was \$13,439,588.84. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019 (and from July 1, 2019 through, August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$1,327,535.72.

**Pension Liabilities**

At June 30, 2019 the District had a liability of \$6,322,275 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.519919 percent, which was an increase of 0.002187 percent from its proportion measured as of June 30, 2018.

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 7**

**Retirement Plan** (Continued)

For the year ended June 30, 2019, the District's allocated pension expense was \$1,490,343.

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.50 – 8.50 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit
	Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.50 percent

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for females), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2015. The experience study report is dated November 17, 2016.

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

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 7**

**Retirement Plan** (Continued)

asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap U.S. Equity	26.10%	5.83%
Small Cap U.S. Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

\* Arithmetic mean, net of investment expenses

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2019, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 7**

**Retirement Plan** (Continued)

percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$ 15,947,158
Current discount rate	7.5%	\$ 6,322,275
1% increase	8.5%	\$ (1,623,086)

**Plan Fiduciary Net Position**

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

**NOTE 8**

**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, automobile liability, automobile physical damage, property coverage, worker's compensation coverage, errors and omissions, employee dishonesty, money and securities, money/counterfeit currency, and depositors forgery. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 9**

**Non-Monetary Transactions**

The School District receives federal food commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District and its monetary value. For the Department of Social Services fiscal year ended June 30, 2020, the value of commodities received by the School was \$81,589.30.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt**

Limited Tax Building Improvement Bonds - Series 2010

Date Issued: October 15, 2010

Date Due: June 15, 2011 through December 15, 2020

Original Amount Issued	\$ 500,000.00
Amount Previously Redeemed	390,000.00
Amount Redeemed During the Year	<u>55,000.00</u>

Total Amount of Bonds Outstanding	<u>\$ 55,000.00</u>
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Debt Service Requirements for the Remaining Years as of August 31, 2020:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2020	<u>\$ 55,000.00</u>	2.800%	<u>\$ 770.00</u>	<u>\$ 55,770.00</u>

Limited Tax Building Improvement Bonds - Series 2012

Date Issued: July 17, 2012

Date Due: December 15, 2013 through December 15, 2022

Original Amount Issued	\$ 1,535,000.00
Amount Previously Redeemed	900,000.00
Amount Redeemed During the Year	<u>155,000.00</u>

Total Amount of Bonds Outstanding	<u>\$ 480,000.00</u>
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Debt Service Requirements for the Remaining Years as of August 31, 2020:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2020	\$ 155,000.00	1.850%	\$ 5,011.25	\$ 160,011.25
6/15/2021			3,577.50	3,577.50
12/15/2021	160,000.00	2.100%	3,577.50	163,577.50
6/15/2022			1,897.50	1,897.50
12/15/2022	<u>165,000.00</u>	2.300%	<u>1,897.50</u>	<u>166,897.50</u>
	<u>\$ 480,000.00</u>		<u>\$ 15,961.25</u>	<u>\$ 495,961.25</u>

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

Limited Tax Building Improvement Bonds - Series 2013

Date Issued: March 21, 2013

Date Due: December 15, 2014 through December 15, 2023

Original Amount Issued	\$ 3,480,000.00
Amount Previously Redeemed	1,690,000.00
Amount Redeemed During the Year	<u>345,000.00</u>
 Total Amount of Bonds Outstanding	 <u>\$ 1,445,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2020:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2020	\$ 350,000.00	1.700%	\$ 14,663.75	\$ 364,663.75
6/15/2021			11,688.75	11,688.75
12/15/2021	360,000.00	1.950%	11,688.75	371,688.75
6/15/2022			8,178.75	8,178.75
12/15/2022	365,000.00	2.150%	8,178.75	373,178.75
6/15/2023			4,255.00	4,255.00
12/15/2023	<u>370,000.00</u>	2.300%	<u>4,255.00</u>	<u>374,255.00</u>
	<u>\$ 1,445,000.00</u>		<u>\$ 62,908.75</u>	<u>\$ 1,507,908.75</u>

General Obligation Bonds – Series 2015

Date Issued: March 5, 2015

Date Due: December 15, 2017 through December 15, 2035

Original Amount Issued	\$ 9,230,000.00
Amount Previously Redeemed	820,000.00
Amount Redeemed During the Year	415,000.00
Amount Refunded During the Year	<u>7,575,000.00</u>
 Total Amount Bonds Outstanding	 <u>\$ 420,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2020:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2020	<u>\$ 420,000.00</u>	1.500%	<u>\$ 3,150.00</u>	<u>\$ 423,150.00</u>

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

General Obligation Refunding Bonds – Series 2016A

Date Issued: March 30, 2016

Date Due: December 15, 2016 through December 15, 2025

Original Amount Issued	\$ 8,090,000.00
Amount Previously Redeemed	2,130,000.00
Amount Redeemed During the Year	<u>825,000.00</u>

Total Amount Bonds Outstanding	\$ <u>5,135,000.00</u>
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Debt Service Requirements for the Remaining Years as of August 31, 2020:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2020	\$ 825,000.00	1.150%	\$ 39,112.50	\$ 864,112.50
6/15/2021			34,368.75	34,368.75
12/15/2021	835,000.00	1.300%	34,368.75	869,368.75
6/15/2022			28,941.25	28,941.25
12/15/2022	845,000.00	1.450%	28,941.25	873,941.25
6/15/2023			22,815.00	22,815.00
12/15/2023	860,000.00	1.600%	22,815.00	882,815.00
6/15/2024			15,935.00	15,935.00
12/15/2024	875,000.00	1.750%	15,935.00	890,935.00
6/15/2025			8,278.75	8,278.75
12/15/2025	<u>895,000.00</u>	1.850%	<u>8,278.75</u>	<u>903,278.75</u>
	<u>\$ 5,135,000.00</u>		<u>\$ 259,790.00</u>	<u>\$ 5,394,790.00</u>

General Obligation Refunding Bonds – Series 2016B

Date Issued: March 11, 2016

Date Due: December 15, 2017 through December 15, 2026

Original Amount Issued	\$ 1,785,000.00
Amount Previously Redeemed	380,000.00
Amount Redeemed During the Year	<u>195,000.00</u>

Total Amount Bonds Outstanding	\$ <u>1,210,000.00</u>
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Debt Service Requirements for the Remaining Years as of August 31, 2020:  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2020	\$ 195,000.00	1.000%	\$ 7,797.50	\$ 202,797.50
6/15/2021			6,822.50	6,822.50
12/15/2021	195,000.00	1.100%	6,822.50	201,822.50
6/15/2022			5,750.00	5,750.00
12/15/2022	200,000.00	1.200%	5,750.00	205,750.00
6/15/2023			4,550.00	4,550.00
12/15/2023	205,000.00	1.350%	4,550.00	209,550.00
6/15/2024			3,166.25	3,166.25
12/15/2024	205,000.00	1.450%	3,166.25	208,166.25
6/15/2025			1,680.00	1,680.00
12/15/2025	<u>210,000.00</u>	1.600%	<u>1,680.00</u>	<u>211,680.00</u>
	<u>\$ 1,210,000.00</u>		<u>\$ 51,735.00</u>	<u>\$ 1,261,735.00</u>

General Obligation Refunding Bonds – Series 2016C

Date Issued: March 11, 2016

Date Due: December 1, 2017 through December 1, 2020

Original Amount Issued	\$ 1,425,000.00
Amount Previously Redeemed	710,000.00
Amount Redeemed During the Year	<u>355,000.00</u>

Total Amount Bonds Outstanding \$ 360,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2020:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/1/2020	<u>\$ 360,000.00</u>	1.000%	<u>\$ 1,800.00</u>	<u>\$ 361,800.00</u>

General Obligation Refunding Bonds – Series 2016

Date Issued: November 16, 2017

Date Due: December 15, 2017 through December 15, 2035

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

Original Amount Issued	\$ 6,305,000.00
Amount Previously Redeemed	580,000.00
Amount Redeemed During the Year	<u>295,000.00</u>

Total Amount Bonds Outstanding \$ 5,430,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2020:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2020	\$ 300,000.00	1.050%	\$ 56,556.25	\$ 356,556.25
6/15/2021			54,981.25	54,981.25
12/15/2021	305,000.00	1.150%	54,981.25	359,981.25
6/15/2022			53,227.50	53,227.50
12/15/2022	305,000.00	1.250%	53,227.50	358,227.50
6/15/2023			51,321.25	51,321.25
12/15/2023	310,000.00	1.350%	51,321.25	361,321.25
6/15/2024			49,228.75	49,228.75
12/15/2024	315,000.00	1.450%	49,228.75	364,228.75
6/15/2025			46,945.00	46,945.00
12/15/2025	320,000.00	1.550%	46,945.00	366,945.00
6/15/2026			44,465.00	44,465.00
12/15/2026	325,000.00	1.700%	44,465.00	369,465.00
6/15/2027			41,702.50	41,702.50
12/15/2027	330,000.00	1.850%	41,702.50	371,702.50
6/15/2028			38,650.00	38,650.00
12/15/2028	335,000.00	2.000%	38,650.00	373,650.00
6/15/2029			35,300.00	35,300.00
12/15/2029	345,000.00	2.000%	35,300.00	380,300.00
6/15/2030			31,850.00	31,850.00
12/15/2030	350,000.00	2.000%	31,850.00	381,850.00
6/15/2031			28,350.00	28,350.00
12/15/2031	355,000.00	3.000%	28,350.00	383,350.00
6/15/2032			23,025.00	23,025.00
12/15/2032	365,000.00	3.000%	23,025.00	388,025.00
6/15/2033			17,550.00	17,550.00
12/15/2033	380,000.00	3.000%	17,550.00	397,550.00
6/15/2034			11,850.00	11,850.00
12/15/2034	390,000.00	3.000%	11,850.00	401,850.00
6/15/2035			6,000.00	6,000.00
12/15/2035	<u>400,000.00</u>	3.000%	<u>6,000.00</u>	<u>406,000.00</u>
	<u>\$ 5,430,000.00</u>		<u>\$ 1,125,448.75</u>	<u>\$ 6,555,448.75</u>

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

General Obligation Refunding Bonds – Series 2020

Date Issued: April 15, 2020

Date Due: December 15, 2021 through December 15, 2035

Original Amount Issued	\$ 7,415,000.00
Amount Redeemed During the Year	<u>0.00</u>

Total Amount Bonds Outstanding	<u>\$ 7,415,000.00</u>
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Debt Service Requirements for the Remaining Years as of August 31, 2020:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2020			\$ 124,996.28	\$ 124,996.28
6/15/2021			86,870.00	86,870.00
12/15/2021	\$ 410,000.00	2.000%	86,870.00	496,870.00
6/15/2022			82,770.00	82,770.00
12/15/2022	415,000.00	2.000%	82,770.00	497,770.00
6/15/2023			78,620.00	78,620.00
12/15/2023	425,000.00	5.000%	78,620.00	503,620.00
6/15/2024			67,995.00	67,995.00
12/15/2024	450,000.00	5.000%	67,995.00	517,995.00
6/15/2025			56,745.00	56,745.00
12/15/2025	465,000.00	2.000%	56,745.00	521,745.00
6/15/2026			52,095.00	52,095.00
12/15/2026	480,000.00	2.000%	52,095.00	532,095.00
6/15/2027			47,295.00	47,295.00
12/15/2027	490,000.00	2.000%	47,295.00	537,295.00
6/15/2028			42,395.00	42,395.00
12/15/2028	495,000.00	2.000%	42,395.00	537,395.00
6/15/2029			37,445.00	37,445.00
12/15/2029	510,000.00	2.000%	37,445.00	547,445.00
6/15/2030			32,345.00	32,345.00
12/15/2030	520,000.00	2.000%	32,345.00	552,345.00
6/15/2031			27,145.00	27,145.00
12/15/2031	530,000.00	2.000%	27,145.00	557,145.00
6/15/2032			21,845.00	21,845.00
12/15/2032	540,000.00	1.850%	21,845.00	561,845.00
6/15/2033			16,850.00	16,850.00
12/15/2033	550,000.00	2.000%	16,850.00	566,850.00
6/15/2034			11,350.00	11,350.00

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 10**

**General Long-Term Debt** (Continued)

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2034	\$ 565,000.00	2.000%	\$ 11,350.00	\$ 576,350.00
6/15/2035			5,700.00	5,700.00
12/15/2035	570,000.00	2.000%	5,700.00	575,700.00
	<u>\$ 7,415,000.00</u>		<u>\$ 1,459,926.28</u>	<u>\$ 8,874,926.28</u>

**NOTE 11**

**Long-Term Debt**

Combined maturities for all debt is as follows:

Year Ended	Principal	Interest	Total
2020-2021	\$ 2,660,000.00	\$ 452,166.28	\$ 3,112,166.28
2021-2022	2,265,000.00	379,073.75	2,644,073.75
2022-2023	2,295,000.00	342,326.25	2,637,326.25
2023-2024	2,170,000.00	297,886.25	2,467,886.25
2024-2025	1,845,000.00	249,973.75	2,094,973.75
2025-2026	1,890,000.00	210,208.75	2,100,208.75
2026-2027	805,000.00	185,557.50	990,557.50
2027-2028	820,000.00	170,042.50	990,042.50
2028-2029	830,000.00	153,790.00	983,790.00
2029-2030	855,000.00	136,940.00	991,940.00
2030-2031	870,000.00	119,690.00	989,690.00
2031-2032	885,000.00	100,365.00	985,365.00
2032-2033	905,000.00	79,270.00	984,270.00
2033-2034	930,000.00	57,600.00	987,600.00
2034-2035	955,000.00	34,900.00	989,900.00
2035-2036	970,000.00	11,700.00	981,700.00
	<u>\$ 21,950,000.00</u>	<u>\$ 2,981,490.03</u>	<u>\$ 24,931,490.03</u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 12**

**Changes in Long-Term Debt**

	<u>August 31, 2019</u>	<u>New Debt</u>	<u>Repayment</u>	<u>August 31, 2020</u>
Bond Issues	<u>\$ 24,750,000.00</u>	<u>\$ 7,415,000.00</u>	<u>\$ 10,215,000.00</u>	<u>\$ 21,950,000.00</u>

**NOTE 13**

**Subsequent Events**

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

**NOTE 14**

**Tax Abatement**

The District is subject to tax abatements granted by the City of Eagle and City of Waverly, both of whom have entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Waverly Public Schools for the year ended August 31, 2020 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Fourth Street Project	\$ 9,783.70
Tractor Supply Distribution	\$ 47,529.01
Tractor Supply Retail	\$ 21,027.38
Vacek Enterprises 9811	\$ 4,810.95
Waverly Area B Redv 9809	\$ 81,928.95
Kamterter 9807	\$ 19,859.13
Lincoln Poultry 9803	\$ 54,228.25
Watts Electric 9805	\$ 19,409.34
Woodstock Holdings Project 9817	\$ 1,204.24

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**NOTE 15**

**Transfers**

During the year ended August 31, 2020, the District made the following transfers:

General Fund to Activities Fund to support various organizations and activities	– \$ 97,560.19
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**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2019	\$ 11,856,631.62	\$ 10,902,115.72
Receipts: (Schedule A)	<u>22,244,663.13</u>	<u>22,136,272.28</u>
	\$ 34,101,294.75	\$ 33,038,388.00
Disbursements: (Schedule B)	<u>22,677,592.36</u>	<u>25,038,388.00</u>
Fund Balance, August 31, 2020	<u>\$ 11,423,702.39</u>	<u>\$ 8,000,000.00</u>
Represented by:		
Petty Cash	\$ 200.00	
Cash in Bank - Checking	1,116,503.12	
Cash in Bank - Imprest	5,000.00	
ICS Account - General	8,030,295.31	
County Treasurers' Balance, August 31, 2020	<u>2,271,703.96</u>	
	<u>\$ 11,423,702.39</u>	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Actual	Budget Original & Final
<b><u>1000 Local Receipts</u></b>		
1100 Local District Taxes	\$ 16,420,472.87	\$ 17,692,416.28
1115 Carline Tax	4,888.95	8,000.00
1120 Public Power District Sales Tax	47,248.11	
1125 Motor Vehicle Taxes	1,351,598.46	1,100,000.00
1140 Penalties & Interest on Taxes	38,663.80	
1321 Tuition Received from Other Districts - General Education	16,000.00	15,000.00
1370 Preschool Tuition & Fees	10,743.00	50,000.00
1410 Transportation Cross Town Bus	13,275.00	15,000.00
1510 Interest Income	5,576.61	5,000.00
1910 Rental of School Equipment & Facilities	2,835.00	602,854.00
1911 Local License Fees	2,950.00	4,000.00
1925 Categorical Grants From Corporations & Other Private Interests	10,294.06	
	<b>\$ 17,924,545.86</b>	<b>\$ 19,492,270.28</b>
<b><u>2000 County Receipts</u></b>		
2110 County Fines and Licenses	\$ 96,757.08	\$ 100,000.00
2210 Educational Service Unit	67,770.88	40,000.00
	<b>\$ 164,527.96</b>	<b>\$ 140,000.00</b>
<b><u>3000 State Receipts</u></b>		
3110 State Aid	\$ 287,949.00	\$ 287,949.00
3120 Special Education Programs	1,399,972.00	1,200,000.00
3125 Special Education Transportation	54,349.00	30,000.00
3130 Homestead Exemption	245,241.08	
3131 Property Tax Credit	1,066,626.92	
3132 Personal Property Tax Credit	38,196.41	
3134 Personal Property Tax Credit Public Service	1,334.06	
3180 Pro-rate Motor Vehicle	43,159.39	40,000.00
3400 State Apportionment	334,909.85	250,000.00
3535 High Ability Learners	15,413.00	11,000.00
3540 Early Childhood Grant	6,291.00	
	<b>\$ 3,493,441.71</b>	<b>\$ 1,818,949.00</b>
<b><u>4000 Federal Sources Receipts</u></b>		
4505 Title I	\$ 138,569.00	\$ 138,863.00
4506 Title I - Accountability	6,600.00	
(Continued)		

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
<u>4000 Federal Sources Receipts (Continued)</u>		
4509 Title II Part A	\$ 33,549.00	\$ 32,206.00
4512 IDEA Part B (611) Base Allocation	148,567.00	
4516 IDEA Preschool (619) Base Allocation	7,681.00	5,500.00
4519 IDEA Enrollment / Poverty	251,404.00	439,484.00
4521 IDEA Part B Proportionate Share	20,750.00	13,500.00
4525 Federal Vocational & Applied Technology Education		15,000.00
4530 Other Categorical Receipts		15,000.00
4708 Medicaid in Public Schools	9,079.49	2,500.00
4709 Medicaid Administrative Activities	9,061.86	8,000.00
4969 Title IV Part A	10,000.00	
	<u>\$ 635,261.35</u>	<u>\$ 670,053.00</u>
<u>5000 Non-Revenue Receipts</u>		
5690 Other Non Revenue Receipts	<u>\$ 26,886.25</u>	<u>\$ 15,000.00</u>
 Total Receipts	 <u><u>\$ 22,244,663.13</u></u>	 <u><u>\$ 22,136,272.28</u></u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

PROGRAM:	<u>Total</u>	<u>Budget Original &amp; Final</u>
1100 Regular Instruction Programs	\$ 9,714,078.53	\$ 10,757,135.00
1150 Limited English Proficiency Programs	45,657.20	
1160 Poverty Programs	267,551.91	
1200 Special Education Instruction	2,973,361.52	3,233,998.00
2120 Guidance Services	560,230.92	570,848.00
2130 Health Services	182,885.08	188,845.00
2141 Psychological Services: SPED School Age	113,085.39	109,580.00
2151 Speech Pathology & Audiology Services: SPED School Age	203,543.86	200,583.00
2161 Occupational Therapy - Related Services: SPED School Age	1,662.47	7,900.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5	257.58	
2181 Visually Impaired - Related Services: Sped School Age	4,722.74	3,600.00
2190 Support Services - Other	480,228.43	476,807.00
2212 Instruction & Curriculum Development	451,886.35	457,206.00
2213 Instruction Staff Training	2,824.03	31,300.00
2220 Library/Media Services	418,707.79	446,098.00
2230 Instruction-Related Technology	908,068.26	577,947.00
2310 Board of Education	115,531.81	134,251.00
2320 Executive Administration Services	548,358.60	577,627.00
2330 District Legal Services	81,441.64	40,000.00
2410 Office of Principal	1,309,417.39	1,332,009.00
2510 Fiscal Services	186,325.11	291,500.00
2610 Operation of Buildings	1,344,514.29	1,649,911.00
2620 Maintenance of Buildings	772,805.91	1,586,217.00
2630 Care & Upkeep of Grounds	243,202.09	289,788.00
2710 Vehicle Operation & Purchasing - Regular Education	655,046.98	1,002,543.00
2712 Vehicle Operation & Purchasing - School Age SPED	118,415.17	187,075.00
3400 Categorical Grants From Corporations & Other Private Interests	7,171.05	5,500.00
3535 High Ability Learners	87,149.30	28,395.00
3540 State Early Childhood	82,873.50	100,096.00
3575 Nebraska Innovation Grant Program		43,830.00
6200 Title I	160,687.58	166,078.00
6310 Title II Part A	49,973.03	52,939.00
6406 IDEA Preschool (619) Base Allocation	5,779.00	5,779.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	467,402.38	439,484.00
6410 IDEA Enrollment/Poverty (611)	1,718.96	
6412 IDEA Part B Proportionate Share	13,466.35	13,519.00
8000 Transfers	97,560.16	30,000.00
Total Disbursements	<u>\$ 22,677,592.36</u>	<u>\$ 25,038,388.00</u>

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2019	\$ 741,995.75	\$ 742,005.85
Receipts:		
5200 Allocation from General Fund	\$ 123,509.43	
1510 Interest	500.52	\$ 575.00
Total Receipts	<u>\$ 124,009.95</u>	<u>\$ 575.00</u>
Total Funds Available	<u>\$ 866,005.70</u>	<u>\$ 742,580.85</u>
Disbursements:		
2900-610 Supplies	\$ 100,000.00	
2900-700 Property	283,077.00	\$ 742,580.85
Total Disbursements	<u>\$ 383,077.00</u>	<u>\$ 742,580.85</u>
Fund Balance, August 31, 2020	<u>\$ 482,928.70</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - Checking Account	\$ 0.17	
Cash in Bank - ICS Account	482,928.53	
	<u>\$ 482,928.70</u>	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2019	\$ 354,089.85	\$ 373,634.97
Receipts:		
1710 Activity Receipts	\$ 16,324.69	
1740 Fees	72,722.16	
1790 Other Activity Income	350,864.25	\$ 776,365.03
1920 Contributions from Private Sources	267,420.86	
1990 Miscellaneous Local Receipts	37,499.10	
5200 Transfers From General Fund	97,560.16	
Total Receipts	<u>\$ 842,391.22</u>	<u>\$ 776,365.03</u>
Total Funds Available	<u>\$ 1,196,481.07</u>	<u>\$ 1,150,000.00</u>
Disbursements:		
2900-100 Salaries	\$ 4,803.25	
2900-200 Employee Benefits	418.47	
2900-890 Other Support Services	773,140.18	\$ 1,150,000.00
Total Disbursements	<u>\$ 778,361.90</u>	<u>\$ 1,150,000.00</u>
Fund Balance, August 31, 2020	<u>\$ 418,119.17</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 418,119.17</u>	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Actual	Budget Original & Final
Fund Balance, September 1, 2019	\$ 347,391.12	\$ 350,000.00
Receipts:		
1510 Interest	\$ 276.88	\$ 420.00
1611 Student Lunches	473,527.60	582,243.00
1612 Student Breakfast	16,083.95	
1613 Milk Program	2,980.00	
1620 Non Reimbursable	115,312.95	
3150 State Reimbursement	3,641.72	3,750.00
4210 Federal Reimbursement	308,851.84	265,000.00
	\$ 920,674.94	\$ 851,413.00
Total Receipts		
Total Funds Available	\$ 1,268,066.06	\$ 1,201,413.00
Disbursements:		
3100-100 Salaries	\$ 386,622.78	\$ 402,611.00
3100-200 Employee Benefits	128,222.67	132,052.00
3100-300 Purchased Services	9,094.09	6,250.00
3100-400 Purchased Property Services	10,686.85	20,000.00
3100-500 Other Property Services		500.00
3100-610 Supplies	37,703.32	60,000.00
3100-630 Food	469,389.67	550,000.00
3100-700 Equipment	11,133.70	30,000.00
	\$ 1,052,853.08	\$ 1,201,413.00
Total Disbursements		
Fund Balance, August 31, 2020	\$ 215,212.98	\$ 0.00
Represented by:		
Cash in Bank - Checking	\$ 117,080.62	
Cash in Bank - ICS Account	98,132.36	
	\$ 215,212.98	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - BOND FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Actual	Budget Final	Budget Original
Fund Balance, September 1, 2019	\$ 3,225,117.00	\$ 3,253,511.55	\$ 3,253,511.55
Receipts:			
1100 Taxes Levied	\$ 2,337,693.47	\$ 2,507,486.00	\$ 2,507,486.00
1115 Carline	541.47	810.00	810.00
1120 Public Power District Sales Tax	5,232.91	5,450.00	5,450.00
1140 Penalties & Interest on Taxes	5,029.93		
1510 Interest	1,762.86	2,200.00	2,200.00
3130 Homestead Exemption	35,178.34		
3131 Property Tax Credit	146,480.36		
3132 Personal Property Tax Credit	4,524.15		
3134 Personal Property Tax Credit Public Service	147.76		
3180 Pro-rate Motor Vehicle	6,162.94	6,525.00	6,525.00
5101 Issuance of Bonds	7,684,372.70	7,295,000.00	
Total Receipts	\$ 10,227,126.89	\$ 9,817,471.00	\$ 2,522,471.00
Total Funds Available	\$ 13,452,243.89	\$ 13,070,982.55	\$ 5,775,982.55
Disbursements:			
5000-950 Special Items	\$ 18,900.00		
5000-831 Principal Payment	9,660,000.00	\$ 11,330,000.00	\$ 4,185,000.00
5000-832 Interest Payment	390,107.08	1,651,646.72	1,589,082.55
5000-833 Other Debt-Related Costs	71,192.50	89,335.83	1,900.00
Total Disbursements	\$ 10,140,199.58	\$ 13,070,982.55	\$ 5,775,982.55
Fund Balance, August 31, 2020	\$ 3,312,044.31	\$ 0.00	\$ 0.00
Represented by:			
Cash in Bank - ICS Accounts	\$ 3,049,850.37		
County Treasurers' Balance, August 31, 2020	262,193.94		
	\$ 3,312,044.31		

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2019	\$ 1,551,231.29	\$ 1,556,721.83
Receipts:		
1100 Taxes Levied	\$ 1,005,978.54	\$ 1,100,000.00
1115 Carline	303.96	172.00
1120 Public Power District Sales Tax	2,937.60	1,125.00
1140 Penalties & Interest on Taxes	1,704.24	
1510 Interest	4,048.74	25,000.00
3130 Homestead Exemption	15,306.10	
3131 Property Tax Credit	66,318.14	
3132 Personal Property Tax Credit	2,373.91	
3134 Personal Property Tax Credit Public Service	82.95	
3180 Pro-rate Motor Vehicle	2,434.31	1,230.00
5300 Sale of Property	13,000.00	
Total Receipts	<u>\$ 1,114,488.49</u>	<u>\$ 1,127,527.00</u>
Total Funds Available	<u>\$ 2,665,719.78</u>	<u>\$ 2,684,248.83</u>
Disbursements:		
2620-300 Purchased Professional/Technical Services	\$ 139,984.29	\$ 750,000.00
4200-700 Property	518,087.94	
4700-700 Property	435,198.24	1,934,248.83
Total Disbursements	<u>\$ 1,093,270.47</u>	<u>\$ 2,684,248.83</u>
Fund Balance, August 31, 2020	<u>\$ 1,572,449.31</u>	<u>\$ 0.00</u>
Represented by:		
Nebraska School District Liquid Asset Fund	\$ 125,250.19	
ICS Account - Building Fund	1,315,334.15	
County Treasurers' Balance, August 31, 2020	<u>131,864.97</u>	
	<u>\$ 1,572,449.31</u>	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - QUALIFIED CAPITAL PURPOSE UNDERTAKING**  
**FUND FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2019	\$ 640,860.22	\$ 644,270.79
Receipts:		
1100 Taxes Levied	\$ 557,682.88	\$ 600,891.00
1115 Carline	154.04	230.00
1120 Public Power District Sales Tax	1,488.70	1,550.00
1140 Penalties & Interest on Taxes	1,273.19	
1510 Interest	585.49	540.00
3130 Homestead Exemption	8,196.84	
3131 Property Tax Credit	35,873.74	
3132 Personal Property Tax Credit	1,212.40	
3134 Personal Property Tax Credit Public Service	42.04	
3180 Pro-rate Motor Vehicle	1,480.55	1,620.00
Total Receipts	<u>\$ 607,989.87</u>	<u>\$ 604,831.00</u>
Total Funds Available	<u>\$ 1,248,850.09</u>	<u>\$ 1,249,101.79</u>
Disbursements:		
4500-300 Purchased Professional/Technical Services	\$ 1,050.00	
5000-831 Principal Payment	555,000.00	\$ 1,115,000.00
5000-832 Interest Payment	45,307.50	133,051.79
5000-833 Other Debt-Related Costs		1,050.00
Total Disbursements	<u>\$ 601,357.50</u>	<u>\$ 1,249,101.79</u>
Fund Balance, August 31, 2020	<u>\$ 647,492.59</u>	<u>\$ 0.00</u>
Represented By:		
Cash in Bank - Checking	\$ 249,548.62	
Cash in Bank - ICS Accounts	329,046.65	
County Treasurers' Balance, August 31, 2020	68,897.32	
	<u>\$ 647,492.59</u>	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - STUDENT FEE FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	Actual	Budget Original & Final
Fund Balance, September 1, 2019	\$ 0.00	\$ 1,540.60
Receipts:		
1741 Extracurricular Activities		\$ 10,000.00
1742 Postsecondary Education		10,000.00
1743 Summer School Fees		8,459.40
		8,459.40
Total Receipts	\$ 0.00	\$ 28,459.40
Total Funds Available	\$ 0.00	\$ 30,000.00
Disbursements:		
1300-890 Miscellaneous	\$ 0.00	\$ 30,000.00
Fund Balance, August 31, 2020	\$ 0.00	\$ 0.00
Represented by:		
Cash in Bank - Checking	\$ 0.00	

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>1100 Regular Instruction Programs</u></b>		
Salaries	\$ 6,542,048.49	\$ 6,953,941.00
Employee Benefits	2,287,619.64	2,893,495.00
Retirement	462,229.25	652,202.00
Increased Retirement	158,733.39	
Purchased Professional/Technical Services	7,201.51	5,100.00
Purchased Property Services	979.41	5,650.00
Other Property Services	99.95	1,670.00
Supplies	108,679.05	115,536.00
Property	132,306.84	124,216.00
Other Items	14,181.00	5,325.00
	<u>\$ 9,714,078.53</u>	<u>\$ 10,757,135.00</u>
<b><u>1150 Limited English Proficiency Programs</u></b>		
Salaries	\$ 35,536.00	
Employee Benefits	6,610.96	
Retirement	2,612.95	
Increased Retirement	897.29	
	<u>\$ 45,657.20</u>	<u>\$ 0.00</u>
<b><u>1160 Poverty Programs</u></b>		
Salaries	\$ 193,265.56	
Employee Benefits	55,195.88	
Retirement	14,210.43	
Increased Retirement	4,880.04	
	<u>\$ 267,551.91</u>	<u>\$ 0.00</u>
<b><u>1200 Special Education Instructional Programs - School Age</u></b>		
Salaries	\$ 1,964,278.84	\$ 2,144,657.00
Employee Benefits	507,957.45	627,200.00
Retirement	144,001.05	211,891.00
Increased Retirement	49,817.04	
Purchased Professional/Technical Services	214,042.81	3,307.00
Purchased Property Services		400.00
Other Property Services	68,782.50	230,460.00
Supplies	16,871.05	11,590.00
Property	7,100.78	3,843.00
Other Items	510.00	650.00
	<u>\$ 2,973,361.52</u>	<u>\$ 3,233,998.00</u>

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2120 Guidance Services</u>		
Salaries	\$ 382,167.36	\$ 382,026.00
Employee Benefits	133,132.75	143,019.00
Retirement	28,022.49	37,744.00
Increased Retirement	9,623.21	
Supplies	2,999.78	6,800.00
Property	4,285.33	1,259.00
	<u>\$ 560,230.92</u>	<u>\$ 570,848.00</u>
<u>2130 Health Services</u>		
Salaries	\$ 133,377.80	\$ 123,785.00
Employee Benefits	33,315.10	49,580.00
Retirement	9,432.27	12,230.00
Increased Retirement	3,239.07	
Supplies	3,220.89	2,990.00
Property	299.95	260.00
	<u>\$ 182,885.08</u>	<u>\$ 188,845.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Salaries	\$ 73,372.00	\$ 70,715.00
Employee Benefits	27,190.45	26,555.00
Retirement	5,394.89	6,985.00
Increased Retirement	1,852.64	
Purchased Professional/Technical Services	714.84	1,825.00
Other Property Services	72.95	
Supplies	4,427.62	3,500.00
Property	60.00	
	<u>\$ 113,085.39</u>	<u>\$ 109,580.00</u>
<u>2151 Speech Pathology &amp; Audiology Services: SPED School Age</u>		
Salaries	\$ 134,018.82	\$ 130,582.00
Employee Benefits	52,271.95	52,250.00
Retirement	9,854.10	12,901.00
Increased Retirement	3,384.03	
Purchased Professional/Technical Services	2,293.49	1,350.00
Other Property Services		600.00
(Continued)		

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2151 Speech Pathology &amp; Audiology Services:</u>		
<u>SPED School Age (Continued)</u>		
Supplies	\$ 605.47	\$ 1,800.00
Property	1,116.00	1,100.00
	<u>\$ 203,543.86</u>	<u>\$ 200,583.00</u>
 <u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 518.98	\$ 1,800.00
Purchased Property Services		100.00
Supplies	744.54	3,300.00
Property	398.95	2,700.00
	<u>\$ 1,662.47</u>	<u>\$ 7,900.00</u>
 <u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u>		
Purchased Professional/Technical Services	\$ 257.58	\$ 0.00
 <u>2181 Visually Impaired - Related Services: Sped School Age</u>		
Purchased Professional/Technical Services	\$ 2,313.00	\$ 250.00
Supplies	1,546.11	2,050.00
Property	863.63	1,300.00
	<u>\$ 4,722.74</u>	<u>\$ 3,600.00</u>
 <u>2190 Support Services - Other</u>		
Salaries	\$ 408,929.75	\$ 390,487.00
Employee Benefits	39,768.57	47,739.00
Retirement	23,469.98	38,581.00
Increased Retirement	8,060.13	
	<u>\$ 480,228.43</u>	<u>\$ 476,807.00</u>
 <u>2212 Instruction &amp; Curriculum Development</u>		
Salaries	\$ 113,206.68	\$ 112,000.00
Employee Benefits	23,429.19	29,846.00
Retirement	8,654.76	11,066.00
Increased Retirement	2,972.13	
Purchased Professional/Technical Services	29,279.77	68,000.00
Other Property Services		3,000.00
Supplies	271,660.86	230,700.00
(Continued)		

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<u>2212 Instruction &amp; Curriculum Development (Continued)</u>		
Property	\$ 1,582.47	\$ 794.00
Other Items	1,100.49	1,800.00
	<u>\$ 451,886.35</u>	<u>\$ 457,206.00</u>
<u>2213 Instruction Staff Training</u>		
Purchased Professional/Technical Services	\$ 2,785.00	\$ 30,800.00
Other Property Services	39.03	500.00
	<u>\$ 2,824.03</u>	<u>\$ 31,300.00</u>
<u>2220 Library/Media Services</u>		
Salaries	\$ 274,065.83	\$ 291,195.00
Employee Benefits	100,786.19	107,373.00
Retirement	20,143.96	28,770.00
Increased Retirement	6,917.75	
Purchased Professional/Technical Services	40.00	200.00
Supplies	12,455.69	13,390.00
Property	4,298.37	5,170.00
	<u>\$ 418,707.79</u>	<u>\$ 446,098.00</u>
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 250,492.07	\$ 252,414.00
Employee Benefits	64,542.08	64,854.00
Retirement	21,506.13	24,939.00
Increased Retirement	6,355.09	
Purchased Professional/Technical Services	27,094.69	24,000.00
Purchased Property Services	9,316.26	9,000.00
Other Property Services		2,000.00
Supplies	83.67	2,000.00
Property	510,980.30	197,740.00
Other Items	17,697.97	1,000.00
	<u>\$ 908,068.26</u>	<u>\$ 577,947.00</u>
<u>2310 Board of Education</u>		
Salaries	\$ 4,255.00	\$ 4,255.00
Employee Benefits	317.60	326.00
Retirement	312.87	420.00
Increased Retirement	107.44	
(Continued)		
See Independent Auditor's Report		

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>2310 Board of Education (Continued)</u></b>		
Purchased Professional/Technical Services	\$ 76,091.93	\$ 70,750.00
Other Property Services	18,139.25	31,000.00
Other Items	16,307.72	27,500.00
	<b>\$ 115,531.81</b>	<b>\$ 134,251.00</b>
<b><u>2320 Executive Administration Services</u></b>		
Salaries	\$ 396,706.35	\$ 414,804.00
Employee Benefits	94,194.21	96,540.00
Retirement	29,168.95	40,983.00
Increased Retirement	10,016.79	
Purchased Professional/Technical Services	2,128.65	2,000.00
Purchased Property Services		1,100.00
Other Property Services	438.32	5,000.00
Supplies	6,534.88	7,700.00
Property	5,000.00	7,500.00
Other Items	4,170.45	2,000.00
	<b>\$ 548,358.60</b>	<b>\$ 577,627.00</b>
<b><u>2330 District Legal Services</u></b>		
Legal Services	\$ 81,441.64	\$ 40,000.00
<b><u>2410 Office of Principal</u></b>		
Salaries	\$ 929,836.50	\$ 937,912.00
Employee Benefits	253,363.91	270,213.00
Retirement	68,368.16	90,958.00
Increased Retirement	23,478.11	
Purchased Professional/Technical Services	4,783.90	4,955.00
Purchased Property Services		500.00
Other Property Services	287.50	5,400.00
Supplies	6,781.52	10,596.00
Property	21,234.79	6,400.00
Other Items	1,283.00	5,075.00
	<b>\$ 1,309,417.39</b>	<b>\$ 1,332,009.00</b>
<b><u>2510 Fiscal Services</u></b>		
Employee Benefits	\$ 116,006.81	\$ 140,000.00
Purchased Professional/Technical Services	11,290.22	1,500.00
(Continued)		

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<b><u>2510 Fiscal Services (Continued)</u></b>		
Purchased Property Services	\$ 35,396.90	\$ 100,000.00
Other Property Services	23,631.18	50,000.00
	<u>\$ 186,325.11</u>	<u>\$ 291,500.00</u>
<b><u>2610 Operation of Buildings</u></b>		
Salaries	\$ 422,864.98	\$ 499,737.00
Employee Benefits	149,329.77	166,582.00
Retirement	30,800.73	49,375.00
Increased Retirement	10,577.21	
Purchased Professional/Technical Services	1,777.55	38,500.00
Purchased Property Services	29,742.38	37,217.00
Supplies	671,283.63	833,500.00
Property	28,138.04	25,000.00
	<u>\$ 1,344,514.29</u>	<u>\$ 1,649,911.00</u>
<b><u>2620 Maintenance of Buildings</u></b>		
Salaries	\$ 146,611.75	\$ 177,849.00
Employee Benefits	36,609.96	45,694.00
Retirement	10,644.07	17,570.00
Increased Retirement	3,655.24	
Purchased Professional/Technical Services		250.00
Purchased Property Services	510,375.92	187,500.00
Other Property Services		210,000.00
Supplies	55,239.41	
Property	9,669.56	947,354.00
	<u>\$ 772,805.91</u>	<u>\$ 1,586,217.00</u>
<b><u>2630 Care &amp; Upkeep of Grounds</u></b>		
Salaries	\$ 105,719.01	\$ 112,501.00
Employee Benefits	32,153.48	32,672.00
Retirement	6,748.06	11,115.00
Increased Retirement	2,317.34	
Purchased Property Services	6,319.75	133,500.00
Supplies	89,724.48	
Property	219.97	
	<u>\$ 243,202.09</u>	<u>\$ 289,788.00</u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2710 Vehicle Operation &amp; Purchasing - Regular Education</u>		
Salaries	\$ 329,901.87	\$ 379,985.00
Employee Benefits	33,837.90	41,016.00
Retirement	21,682.59	37,542.00
Increased Retirement	7,446.03	
Purchased Professional/Technical Services	10,263.76	17,000.00
Purchased Property Services		200,000.00
Supplies	147,576.21	172,000.00
Property	104,338.62	155,000.00
	<u>\$ 655,046.98</u>	<u>\$ 1,002,543.00</u>
<u>2712 Vehicle Operation &amp; Purchasing - School Age SPED</u>		
Salaries	\$ 76,506.15	\$ 101,379.00
Employee Benefits	8,136.56	11,680.00
Retirement	3,151.15	10,016.00
Increased Retirement	1,082.11	
Purchased Professional/Technical Services	108.58	8,000.00
Purchased Property Services		29,000.00
Supplies	29,430.62	27,000.00
	<u>\$ 118,415.17</u>	<u>\$ 187,075.00</u>
<u>3400 Categorical Grants From Corporations &amp; Other Private Interests</u>		
Employee Benefits	\$ 18.48	
Retirement	18.38	
Increased Retirement	6.32	
Supplies	7,127.87	\$ 5,500.00
	<u>\$ 7,171.05</u>	<u>\$ 5,500.00</u>
<u>3535 High Ability Learners</u>		
Salaries	\$ 60,415.08	\$ 17,508.00
Employee Benefits	16,456.36	6,625.00
Retirement	4,110.79	1,730.00
Increased Retirement	1,411.68	
Supplies	4,530.39	1,900.00
Other Items	225.00	632.00
	<u>\$ 87,149.30</u>	<u>\$ 28,395.00</u>

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>3540 State Early Childhood</u></b>		
Salaries	\$ 64,743.13	\$ 64,759.00
Employee Benefits	8,314.07	26,039.00
Retirement	4,760.45	6,398.00
Increased Retirement	1,634.82	
Purchased Professional/Technical Services	477.16	150.00
Other Property Services		200.00
Supplies	440.87	1,500.00
Property	478.00	1,050.00
Other Items	2,025.00	
	<u>\$ 82,873.50</u>	<u>\$ 100,096.00</u>
<b><u>3575 Nebraska Innovation Grant Program</u></b>		
Salaries		\$ 15,000.00
Employee Benefits		1,148.00
Retirement		1,482.00
Purchased Professional/Technical Services		6,000.00
Other Property Services		16,600.00
Supplies		3,600.00
	<u>\$ 0.00</u>	<u>\$ 43,830.00</u>
<b><u>6200 Title I</u></b>		
Salaries	\$ 107,413.00	\$ 105,413.00
Employee Benefits	42,664.51	50,250.00
Retirement	7,897.86	10,415.00
Increased Retirement	2,712.21	
	<u>\$ 160,687.58</u>	<u>\$ 166,078.00</u>
<b><u>6310 Title II Part A</u></b>		
Salaries	\$ 34,979.28	\$ 34,979.00
Employee Benefits	11,538.59	14,504.00
Retirement	2,571.96	3,456.00
Increased Retirement	883.20	
	<u>\$ 49,973.03</u>	<u>\$ 52,939.00</u>
<b><u>6406 IDEA Preschool (619) Base Allocation</u></b>		
Salaries	\$ 5,779.00	\$ 5,779.00

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET - GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	Total	Budget Original & Final
<u>6408 IDEA Part B (611) Base &amp; Enrollment Poverty Allocation</u>		
<u>Birth Through Age Twenty-One</u>		
Salaries	\$ 307,052.37	\$ 278,883.00
Employee Benefits	86,144.54	100,548.00
Retirement	22,592.05	27,553.00
Increased Retirement	7,758.98	
Purchased Professional/Technical Services	41,868.33	2,500.00
Other Property Services		26,000.00
Supplies	637.61	4,000.00
Property	1,348.50	
	\$ 467,402.38	\$ 439,484.00
 <u>6410 IDEA Enrollment/Poverty (611)</u>		
Purchased Professional/Technical Services	\$ 628.96	
Supplies	1,090.00	
	\$ 1,718.96	\$ 0.00
 <u>6412 IDEA Part B Proportionate Share</u>		
Purchased Professional/Technical Services	\$ 12,026.35	\$ 6,519.00
Supplies		7,000.00
Property	1,440.00	
	\$ 13,466.35	\$ 13,519.00
 <u>8000 Transfers</u>		
Activities Fund	\$ 97,560.16	\$ 30,000.00
 Total Disbursements	 \$ 22,677,592.36	 \$ 25,038,388.00

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2019	\$ 1,210,521.59	\$ 930,986.48	\$ 238,357.75
Receipts:			
Local Property Taxes	\$ 12,600,871.29	\$ 3,058,924.71	\$ 669,816.77
Carline Tax	4,613.31	275.64	
Public Power District Sales Tax	23,418.12	23,829.99	
Motor Vehicle Taxes	1,000,447.83	279,622.62	68,461.04
Penalties & Interest on Taxes	30,775.90	7,050.36	712.90
County Fines and License Fees	72,331.39	20,941.51	3,432.82
Homestead Exemption	179,311.88	64,819.92	1,109.28
Property Tax Credit	808,658.10	204,818.44	47,021.30
Personal Property Tax Credit	31,393.63	5,361.84	1,145.53
Personal Property Tax Credit Public Service		1,334.06	
Pro-rate Motor Vehicle	32,833.18	7,976.11	2,106.76
Transfers from other Counties	97,465.20		
Total Receipts	<u>\$ 14,882,119.83</u>	<u>\$ 3,674,955.20</u>	<u>\$ 793,806.40</u>
Total Funds Available	<u>\$ 16,092,641.42</u>	<u>\$ 4,605,941.68</u>	<u>\$ 1,032,164.15</u>
Disbursements:			
School Treasurer To Lancaster County	\$ 14,967,701.13	\$ 3,698,577.10	\$ 813,752.83
Total Disbursements	<u>\$ 14,967,701.13</u>	<u>\$ 3,698,577.10</u>	<u>\$ 813,752.83</u>
Fund Balance, August 31, 2020	<u><u>\$ 1,124,940.29</u></u>	<u><u>\$ 907,364.58</u></u>	<u><u>\$ 218,411.32</u></u>

Saunders County	Total
\$ 17,682.07	\$ 2,397,547.89
\$ 90,860.10	\$ 16,420,472.87
	4,888.95
	47,248.11
3,066.97	1,351,598.46
124.64	38,663.80
51.36	96,757.08
	245,241.08
6,129.08	1,066,626.92
295.41	38,196.41
	1,334.06
243.34	43,159.39
	97,465.20
\$ 100,770.90	\$ 19,451,652.33
\$ 118,452.97	\$ 21,849,200.22
	\$ 19,480,031.06
\$ 97,465.20	97,465.20
\$ 97,465.20	\$ 19,577,496.26
\$ 20,987.77	\$ 2,271,703.96

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' BOND FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2019	\$ 147,671.31	\$ 103,216.66	\$ 26,035.79
Receipts:			
Local Property Taxes	\$ 1,913,977.00	\$ 339,396.54	\$ 74,247.36
Carline Tax	510.94	30.53	
Public Power District Sales Tax	2,593.64	2,639.27	
Penalties & Interest on Taxes	4,134.47	800.98	80.49
Homestead Exemption	27,876.52	7,178.88	122.94
Property Tax Credit	117,909.48	22,684.34	5,207.76
Personal Property Tax Credit	3,770.72	593.82	126.89
Personal Property Tax Credit Public Service		147.76	
Pro-rate Motor Vehicle	4,934.84	965.58	234.26
Transfers from Other Counties	10,481.32		
Total Receipts	<u>\$ 2,086,188.93</u>	<u>\$ 374,437.70</u>	<u>\$ 80,019.70</u>
Total Funds Available	<u>\$ 2,233,860.24</u>	<u>\$ 477,654.36</u>	<u>\$ 106,055.49</u>
Disbursements:			
School Treasurer	\$ 2,094,425.88	\$ 380,154.35	\$ 83,135.68
Transfers to Lancaster County			
Total Disbursements	<u>\$ 2,094,425.88</u>	<u>\$ 380,154.35</u>	<u>\$ 83,135.68</u>
Fund Balance, August 31, 2020	<u>\$ 139,434.36</u>	<u>\$ 97,500.01</u>	<u>\$ 22,919.81</u>

Saunders County	Total
\$ 1,994.76	\$ 278,918.52
\$ 10,072.57	\$ 2,337,693.47
	541.47
	5,232.91
13.99	5,029.93
	35,178.34
678.78	146,480.36
32.72	4,524.15
	147.76
28.26	6,162.94
	10,481.32
\$ 10,826.32	\$ 2,551,472.65
\$ 12,821.08	\$ 2,830,391.17
	\$ 2,557,715.91
\$ 10,481.32	10,481.32
\$ 10,481.32	\$ 2,568,197.23
\$ 2,339.76	\$ 262,193.94

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2019	\$ 46,535.59	\$ 37,844.96	\$ 9,583.16
Receipts:			
Local Property Taxes	\$ 774,651.93	\$ 184,666.85	\$ 41,093.59
Carline Tax	286.82	17.14	
Public Power District Sales Tax	1,456.00	1,481.60	
Penalties & Interest on Taxes	1,390.14	277.59	30.54
Homestead Exemption	11,207.02	4,030.14	68.94
Property Tax Credit	50,279.22	12,734.36	2,923.48
Personal Property Tax Credit	1,950.96	333.36	71.22
Personal Property Tax Credit Public Service		82.95	
Pro-rate Motor Vehicle	1,875.37	425.35	122.34
Transfer from other County	5,403.62		
Total Receipts	<u>\$ 848,501.08</u>	<u>\$ 204,049.34</u>	<u>\$ 44,310.11</u>
Total Funds Available	<u>\$ 895,036.67</u>	<u>\$ 241,894.30</u>	<u>\$ 53,893.27</u>
Disbursements:			
School Treasurer	\$ 831,767.63	\$ 187,478.35	\$ 41,026.76
Transfers to Lancaster County			
Total Disbursements	<u>\$ 831,767.63</u>	<u>\$ 187,478.35</u>	<u>\$ 41,026.76</u>
Fund Balance, August 31, 2020	<u>\$ 63,269.04</u>	<u>\$ 54,415.95</u>	<u>\$ 12,866.51</u>

<u>Saunders County</u>	<u>Total</u>
\$ 734.25	\$ 94,697.96
\$ 5,566.17	\$ 1,005,978.54
	303.96
	2,937.60
5.97	1,704.24
	15,306.10
381.08	66,318.14
18.37	2,373.91
	82.95
11.25	2,434.31
	<u>5,403.62</u>
<u>\$ 5,982.84</u>	<u>\$ 1,102,843.37</u>
<u>\$ 6,717.09</u>	<u>\$ 1,197,541.33</u>
	\$ 1,060,272.74
<u>\$ 5,403.62</u>	<u>5,403.62</u>
<u>\$ 5,403.62</u>	<u>\$ 1,065,676.36</u>
<u>\$ 1,313.47</u>	<u>\$ 131,864.97</u>

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS'**  
**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2020**  
**(Unaudited)**

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2019	\$ 36,663.90	\$ 29,546.75	\$ 7,366.10
Receipts:			
Local Property Taxes	\$ 437,186.58	\$ 96,513.85	\$ 21,117.66
Carline Tax	145.35	8.69	
Public Power District Sales Tax	737.86	750.84	
Penalties & Interest on Taxes	1,010.80	235.64	22.77
Homestead Exemption	6,119.58	2,042.40	34.86
Property Tax Credit	27,745.74	6,453.38	1,481.52
Personal Property Tax Credit	997.99	168.98	36.12
Personal Property Tax Credit Public Service		42.04	
Pro-rate Motor Vehicle	1,134.72	271.47	66.60
Transfer from Other Counties	2,977.68		
Total Receipts	<u>\$ 478,056.30</u>	<u>\$ 106,487.29</u>	<u>\$ 22,759.53</u>
Total Funds Available	<u>\$ 514,720.20</u>	<u>\$ 136,034.04</u>	<u>\$ 30,125.63</u>
Disbursements:			
School Treasurer To Lancaster County	\$ 480,654.88	\$ 108,388.08	\$ 23,605.23
Total Disbursements	<u>\$ 480,654.88</u>	<u>\$ 108,388.08</u>	<u>\$ 23,605.23</u>
Fund Balance, August 31, 2020	<u>\$ 34,065.32</u>	<u>\$ 27,645.96</u>	<u>\$ 6,520.40</u>

<u>Saunders County</u>	<u>Total</u>
\$ 564.38	\$ 74,141.13
\$ 2,864.79	\$ 557,682.88
	154.04
	1,488.70
3.98	1,273.19
	8,196.84
193.10	35,873.74
9.31	1,212.40
	42.04
7.76	1,480.55
	<u>2,977.68</u>
<u>\$ 3,078.94</u>	<u>\$ 610,382.06</u>
<u>\$ 3,643.32</u>	<u>\$ 684,523.19</u>
<u>\$ 2,977.68</u>	\$ 612,648.19
	<u>2,977.68</u>
<u>\$ 2,977.68</u>	<u>\$ 615,625.87</u>
<u>\$ 665.64</u>	<u>\$ 68,897.32</u>

# Romans Wiemer & Associates

Steven D. Wiemer, CPA  
Gayle D. Steiger CPA

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rwacpas@windstream.net

October 23, 2020

## Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Board of Education  
School District No. 55-0145  
Waverly, Nebraska 68462

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise School District No. 55-0145 of Waverly, Nebraska's basic financial statements and have issued our report thereon dated October 23, 2020. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

School District No. 55-0145, Waverly, Nebraska

material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses as item 2020-001.

**Compliance And Other Matters**

As part of obtaining reasonable assurance about whether School District No. 55-0145 of Waverly, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and question costs as items 2020-002 and 2020-004.

**School District No. 55-0145 of Waverly, Nebraska's Response to Findings**

School District No. 55-0145's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. School District No. 55-0145's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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



ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

# Romans Wiemer & Associates

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October 23, 2020

## Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance

Board of Education  
School District No. 55-0145  
Waverly, Nebraska 68462

### **Report on Compliance for Each Major Federal Program**

We have audited School District No. 55-0145 of Waverly, Nebraska's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of School District No. 55-0145 of Waverly, Nebraska's major federal programs for the year ended August 31, 2020. School District No. 55-0145 of Waverly, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of School District No. 55-0145 of Waverly, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about School District No. 55-0145 of Waverly, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of School District No. 55-0145 of Waverly, Nebraska's compliance.

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 55-0145 of Waverly, Nebraska

**Opinion on Each Major Federal Program**

In our opinion, School District No. 55-0145 of Waverly, Nebraska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

**Other matters**

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-004. Our opinion on each major federal program is not modified with respect to this matter.

School District No. 55-0145 of Waverly, Nebraska's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. School District No. 55-0145 of Waverly, Nebraska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Management of School District No. 55-0145 of Waverly, Nebraska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered School District No. 55-0145 of Waverly, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska's internal control over compliance.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses, or significant deficiencies and therefore, material weaknesses, or

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 55-0145 of Waverly, Nebraska

significant deficiencies, may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2020-003 that we consider to be material weaknesses.

School District No. 55-0145 of Waverly, Nebraska's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. School District No. 55-0145 of Waverly, Nebraska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*Romans Wiemer & Associates*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA: klz

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Education</u>			
Passed through Programs from Nebraska Department of Education:			
Special Education (IDEA Cluster):			
IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	84.027	Not Available	\$ 467,456.14
IDEA Preschool (619) Base Allocation	84.173	Not Available	5,779.00
IDEA Enrollment/Poverty (611)	84.027	Not Available	1,718.96
IDEA Part B Proportionate Share	84.027	Not Available	<u>13,466.35</u>
Total Special Education (IDEA Cluster)			\$ 488,420.45
Title I	84.010	Not Available	160,687.58
Title II Part A	84.367	Not Available	<u>49,973.03</u>
Total U. S. Department of Education			<u>\$ 699,081.06</u>
<u>U. S. Department of Agriculture</u>			
Passed through Programs from Nebraska Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	\$ 190,789.53
Summer Food Program	10.559	Not Available	100,543.09
School Breakfast Program	10.553	Not Available	<u>17,519.22</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			\$ 308,851.84
Passed through Programs from Nebraska Department of Social Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	<u>\$ 81,589.30</u>
Total Child Nutrition Cluster			<u>\$ 390,441.14</u>
Total Disbursements of Federal Awards			<u>\$ 1,089,522.20</u>
See Independent Auditor's Report			

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AUGUST 31, 2020**

**NOTE 1**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Waverly and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2**

**Indirect Costs**

Waverly did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the modified cash basis financial statements of School District No. 55-0145 of Waverly, Nebraska.
2. One material weakness disclosed during the audit of the modified cash basis financial statements is reported in the Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instances of noncompliance material to the modified cash basis financial statements of School District No. 55-0145 of Waverly, Nebraska, which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. One material weakness in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance
5. The auditor's report on compliance for the major federal award programs for School District No. 55-0145 of Waverly, Nebraska, expresses an unqualified opinion on all major federal programs.
6. There were two audit findings relative to the major federal award programs for School District No. 55-0145 of Waverly, Nebraska, to be reported in this schedule.
7. The programs tested as major programs included:
  1. Title 1 CFDA# 84.010
  2. Child Nutrition Cluster CFDA# 10.555, 10.553 & 10.559
8. The threshold for distinguishing Type A and B programs was \$750,000.00.
9. School District No. 55-0145 of Waverly, Nebraska, was not determined to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

MATERIAL WEAKNESS

2020-001 Internal Control Structure Design

*Condition:* Adequate personnel are not available to assign responsibilities in such a  
(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**FINDINGS - FINANCIAL STATEMENTS AUDIT** (Continued)

way that different employees handle different parts of the same transaction.

*Cause:* District has limited number of personnel.

*Criteria:* Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

*Effect:* Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

*Recommendation:* While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

*Grantee Response/Corrective Action Plan:* The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

COMPLIANCE

2020-002 Deposit Risk

*Condition:* The District had under collateralized bank accounts in two banks on August 31, 2020 totaling \$262,620.47.

*Cause:* Large deposits not moved to ICS accounts.

*Criteria:* All school bank accounts should be adequately collateralized with FDIC insurance or pledged securities by the financial institution.

*Effect:* Violation of State Statutes.

*Recommendation:* Obtain adequate pledged securities from the financial institution.

*Grantee Response/Corrective Action Plan:* The balance in the district's General Fund account increased due to the large dollar amount of property taxes collected in August when the second half is due. The bank had not yet moved the dollars to the ICS accounts and obtained coverage. District personnel will contact our local bank.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

MATERIAL WEAKNESS

2020-003 Internal Control Structure Design

*Program:* Title I CFDA # 84.010  
Child Nutrition Cluster CFDA# 10.555, 10.553 & 10.559

*Condition:* Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

*Cause:* District has limited Number of personnel.

*Criteria:* Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

*Effect:* Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

*Repeat Finding:* Immediately preceding year.

*Recommendation:* While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

*Questioned Costs:* \$0.00

*Grantee Response/Corrective Action Plan:* The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

COMPLIANCE

2020-004 Child Nutrition Cluster CFDA# 10.555, 10.553 & 10.559

*Condition:* The District did not test enough applications for free and reduced meals.

*Cause:* Did not use the proper total to calculate number to be verified.

*Criteria:* Verification of the lesser of 3 percent or 3,000 of the approved applications on file as of October 1.

(Continued)

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**  
(Continued)

*Effect:* District did not meet its responsibility of the program.

*Repeat Finding:* No.

*Recommendation:* District needs to review procedures and make improvements to ensure a proper amount of applications are selected for verification.

*Questioned Costs:* \$0.00

*Grantee Response/Corrective Action Plan:* The District will review the procedures for selecting the correct number of applications for verification and in the future include the correct free / reduced categories and numbers of family accounts.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

MATERIAL WEAKNESS

2019-001 Internal Control Structure Design

*Condition:* Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

*Criteria:* Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

*Effect:* Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

*Recommendation:* While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

*Current Status:* Not corrected due to cost of implementing a complete set of controls.

2019-002 Deposit Risk

*Condition:* The District had under collateralized bank accounts on August 31, 2019 in the amount of \$248,943.91.

*Criteria:* All school bank accounts should be adequately collateralized with FDIC insurance or pledged securities by the financial institution.

*Effect:* Violation of State Statutes.

*Recommendation:* Obtain adequate pledged securities from the financial institution.

*Grantee Response:* The balance in the district's General Fund account increased due to the large dollar amount of property taxes collected in August when the second half is due. The bank had not yet moved the dollars to the ICS accounts and obtained coverage. District personnel will contact our local bank.

*Current Status:* Still occurs due to unpredictable nature of deposits from county collections and time needed to move funds into ICS accounts.

**SCHOOL DISTRICT NO. 55-0145**  
**WAVERLY, NEBRASKA**  
**SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

	<u>Questioned Cost</u>
MATERIAL WEAKNESS	
2019-003 Internal Control Structure Design	
Same as 2019-001 under Findings - Financial Statements Audit Reportable Conditions.	<u>\$ 0.00</u>
<i>Current Status:</i> Not corrected due to cost of implementing a complete set of controls.	

**AGREEMENT FOR  
MULTI-MATERIAL RECYCLABLE COLLECTION SITE LOCATION**

This Agreement for Multi-Material Drop Off-Site Location (“Agreement”) is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2020 by at between Quik Dump Refuse, Inc. (“Quik Dump”), City of Waverly (“City”), Lancaster County School District 55-0145 a/k/a Waverly School District No. 145 (“Property Owner”) and Honey Creek Restaurant (“Easement Property Owner”). Quik Dump, the City, Property Owner and Easement Property Owner are each a “Party” and referred to collectively as “the Parties” herein.

**WHEREAS**, the City has retained Quik Dump to provide recycling drop-off services for City residents;

**WHEREAS**, the location for the City’s drop off site has been located on real property owned by the Property Owner and requires users to enter over real property owned by the Easement Property Owner;

**WHEREAS**, Property Owner and Easement Property Owner have reviewed this Agreement and approve of the proposed use and modifications to the property as set forth herein; and

**WHEREAS**, the Property Owner and Easement Property Owner are interested in promoting the appropriate waste reduction and recycling in the community;

**NOW THEREFORE**, the Parties hereby agree as follows:

1. Drop-Off Center. The Property Owner hereby permits the City and its contractor Quik Dump to maintain a multi-material drop-off facility for recyclables on its property at the location(s) set forth in Attachment “A”. The Parties agree that the “material” to be dropped off at the facility shall not include any hazardous waste, toxic substances, or other pollutants that could be a detriment to the property or in violation of local, state or federal government laws or regulations, or any of the such laws or regulations. Quik Dump also agrees that to the extent any such substance or item may be dropped off at the facility, that the removal, handling, storage and any clean-up necessitated thereby shall be the responsibility of Quik Dump. Quik Dump and the City will have the right of ingress and egress over the premises of the Property Owner and Easement Property Owner for the purpose of servicing the drop-off facility.
2. Responsibility of the Parties. Quik Dump shall be responsible for keeping the site and surrounding area clean in a manner satisfactory to the City, Property Owner, Easement Property Owner. The Property Owner, Easement Property Owner and City agree to monitor the site and notify Quik Dump if any problems or potential problems arise. In addition, the Easement Property Owner agrees to remove snow from the area immediately in front of the drop-off site only on those days when the Easement Property Owner normally removes snow on its property. The City agrees to remove snow on the concrete pad immediately surrounding the recycling

containers. Quik Dump and the City agree to assist in the maintenance of the driveways and parking lot according to the terms outlines in Attachment "B."

3. Indemnification. The City and Quik Dump shall indemnify, defend and hold harmless the Property Owner and the Easement Property Owner, their respective officers, agents and employees from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of this Agreement, that results in any claim for damage whatsoever, including without limitation, any bodily injury, sickness, disease, death, or any injury to or destruction of tangible or intangible property, including any loss of use resulting therefrom, and that are caused in whole or in part by the intentional or negligent act or omission of the City, Quik Dump or anyone directly or indirectly employed by the City or Quik Dump, or anyone for whose acts any of them may be liable. This section will not require the City or Quik Dump to indemnify or hold harmless the Property Owner or the Easement Property Owner for any losses, claims, damages, and expenses arising out of or resulting from their own sole negligence or the negligence of the Property Owner's or Easement Property Owner's officers, directors, agents or employees. This section survives any termination of this Agreement.
4. Term. The term of this Agreement shall be effective from December 1, 2020 through November 30, 2021, and shall continue thereafter on a year-to-year (successive one year term) basis unless and until terminated by the City, Property Owner or Easement Property Owner. This Agreement may be terminated by the City, Property Owner and/or Easement Property Owner upon sixty (60) days written notice to the other Parties.
5. Obligations Upon Termination of this Agreement. In the event this Agreement is terminated for any reason and the Property Owner and Easement Property cease to permit the premises to be used for the purposes set forth in this Agreement, the City and Quik Dump shall be obligated to return the premises to the condition as it existed prior to its use as a multi-material drop off facility, normal wear and tear excluded, but including the removal of any remaining "roll offs" or collection receptacles, the existing concrete pad site and any fencing.
6. Compensation. This project to benefit the community as a whole. There shall be no additional compensation beyond the exchange of services by and between the Parties as set forth herein as well as the City's separate written agreement with Quik Dump.
7. Compliance with Law. The Parties agree that the drop-off site and multi-material drop-off facility shall be established and used in full compliance with all local, state, and federal charters, ordinances, rules, regulations or laws, but that Quik Dump shall be responsible for ensuring compliance with all solid waste and environmental laws and regulations.
8. Governing Laws. This Agreement shall be governed by the laws of the State of Nebraska.

9. Capacity. The undersigned persons representing the Parties do hereby agree and represent that he or she is legally capable to sign this Agreement and to lawfully bind the respective Parties on behalf of whom they signed to this Agreement.

**IN WITNESS THEREOF**, the parties have executed this Agreement on the day and year first above written.

**CITY OF WAVERLY, NEBRASKA, a  
Nebraska municipal corporation**

**QUIK DUMP REFUSE, INC. a  
Nebraska corporation**

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**LANCSTER COUNTY SCHOOL  
DISTRICT 55-0145 a/k/a WAVERLY  
SCHOOL DISTRICT NO. 145,  
Property Owner**

**HONEY CREEK RESTAURANT,  
Easement Property Owner**

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**1.23 Board of Directors Responsibilities** (adopted 11/15/05, amended 11/14/07, 6/18/16, 3/28/20)

A. Responsibilities

1. Meetings

- a. NASB Board of Directors Meetings - Attend and participate in all meetings (normally January, March, June, August and November). Note: The first four meetings are held on a Saturday in Lincoln at the NASB office; the November meeting is held in conjunction with State Conference in Omaha. To be excused from a Board meeting, Directors should notify the NASB office before the meeting date. In the event of inclement weather, infectious disease situation or any other situation that could put the health and wellbeing of our Board at risk, the Executive Committee has the authority to change any given board meeting from an in person meeting to a remote meeting via conference call or other technology.
  - b. Annual Planning Meeting - The annual planning meeting is generally held in conjunction with the January Meeting.
  - c. Area Membership Meetings - Participate in the Area Membership Meetings that serve your NASB Region, and fulfill related duties as assigned. Directors from the Metro districts, as well as the Executive Board, could expand their roles to assist with other larger regions. These duties would be assigned by the President.
  - d. Annual State Conference - Held in November of each year.
  - e. Educational seminars sponsored by the Association - especially those held in your respective region.
2. Serve as a member of one or more standing committees to which appointed. Committees include: Audit, Board Development, Executive, Legislation, Membership Relations, Nominating, Programs and Oversight and any special committees deemed necessary.
3. Act as liaison between the school districts within the NASB Region and the NASB Board of Directors.
- a. Provide a direct connection to the board for the local school district(s) in the Director's region.
  - b. Promote the services provided by the Association for the individual needs of each board within a region.

- c. A relative representative who represents a shared perspective of the issues impacting local school districts.
  - d. A resource.
  - e. Contact the NASB member school districts within the region you serve.
  - f. Be prepared at each Board of Directors Meeting to give a brief report on the contacts, responses and information shared with your member school districts.
4. Maintain contact with state senators representing the NASB Region to which the director is elected.

## B. Duties

The Board of Directors shall:

1. implement the purposes of the Association and exercise general supervision over its affairs;
2. attend the annual Delegate Assembly and implement policies and programs adopted by that body;
3. enter into such agreements with other agencies to plan, implement, and administer projects, activities, and services designed to improve its member boards as it deems necessary;
4. act upon the Nominating Committee's recommended candidate for Vice President;
5. act upon appointments to committees;
6. recommend establishment of committees;
7. review boundaries of districts and make necessary adjustments in accordance with the Bylaws of the Association;
8. employ and evaluate the Executive Director under such terms of employment and at such salary as it may determine, to manage the affairs of the Association;
9. act upon the employment, evaluation, and salary of other personnel;
10. employ an independent certified public accountant to audit the financial records of the Association and submit an annual audit report to the Board of Directors for its adoption; and
11. adopt an annual budget.



## NASB Board of Directors Nomination Form for Region #10

**THIS FORM MUST BE RECEIVED AT NASB BY DECEMBER 18, 2020**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_  
Home Work Cellular

Email Address: \_\_\_\_\_

### Local Board Service

Name of local school board: \_\_\_\_\_

Years of service on local board: \_\_\_\_\_

Attendance record on local board: (past 3 yrs.) \_\_\_\_\_

Current office held on local school board: \_\_\_\_\_

Past offices held on local school board: \_\_\_\_\_  
\_\_\_\_\_

### Association Participation

State Conferences: \_\_\_\_\_

National Conventions: \_\_\_\_\_

Workshops: \_\_\_\_\_  
\_\_\_\_\_

Awards Received: \_\_\_\_\_

## Other Education-Related Public Service

Commissions, Task Forces, and Committees: \_\_\_\_\_

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## Personal Information

Occupation: \_\_\_\_\_

Educational Background: \_\_\_\_\_

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Community Activities: \_\_\_\_\_

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Awards and Recognitions: \_\_\_\_\_

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Hobbies and Activities: \_\_\_\_\_

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### **This nomination is submitted by:**

Name of NASB Member District or ESU: \_\_\_\_\_

Name of Board President or Vice President: \_\_\_\_\_

Date: \_\_\_\_\_

By checking this box, I assert the board president or vice president has read the completed Nomination Form and verifies its authenticity.

**THIS FORM MUST BE RECEIVED AT NASB BY DECEMBER 18, 2020**

Return to: NASB  
Sallie Svatora  
1311 Stockwell St.  
Lincoln, NE 68502  
Or via e-mail to [ssvatora@nasbonline.org](mailto:ssvatora@nasbonline.org)

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**NASB Monthly Update for Board Meetings - Agenda Item: December 2020**

*View the Monthly Update in video form now at:*

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

[\*\*November Board Notes - Newsletter\*\*](#)

**“NASB Update”**

Governor Ricketts again adjusted the Open Meetings Act through an Executive Order which runs from December 1 through January 31, allowing local government bodies to meet virtually, as long as the public has a way to participate. [The full EO is linked here.](#)

As a board, some items you should doing, or have completed during **December** include:

- MISSION, VISION & GOALS
  - Review School Improvement Plan;
  - Strategic Plan Update; District Goals Update
- POLICY GOVERNANCE
  - Review, update, and adopt policy
- ACCOUNTABILITY & STUDENT ACHIEVEMENT
  - Career Education Content Areas – Revision begins Dec 2020 to be implemented in Schools August 1, 2022. See the NDE Standards Revision Timeline at: <https://cdn.education.ne.gov/wp-content/uploads/2019/04/TandL-Standards-Timeline-ONLY-2019.pdf>
- ADVOCACY
  - Review the 2021 Legislative Session Calendar at <https://www.nebraskalegislature.gov/pdf/session/2021tentativecalendar.pdf>
- DISTRICT/ESU RESOURCES [BUDGET]
  - ESU Annual Financial Report – On or before January 31, the ESU Administrator of each ESU will submit to the Commissioner of Education an Annual Financial Report. § 79-1229
- REPORTS
  - Board Committees; Superintendent; Administrators
  - Review the NDE State of Schools Report
- BOARD-SUPERINTENDENT RELATIONS
  - Review the Superintendent Evaluation Summary
- BOARD PROFESSIONAL DEVELOPMENT
  - NASB New Board Member Workshops Modules I, II, III, and IV started Monday, November 30
- LEARNING COMMUNITY
  - Report Evaluation and Research Results. On or before January 1, each learning community coordinating council shall use any funds received pursuant to section 79-1241.03 for evaluation of programs related to the community achievement plan. § 79-2104.02
- BOARD ELECTION
  - Notify the County Clerk/Election Commissioner. On or before January 5, the board must notify the County Clerk of Election Commissioner of the member seats open for the upcoming election.



**NASB's Video Resources:** <http://members.nasbonline.org/index.php/news-resources/videos>

- Legal Resources, NASB's Live & Learn Series, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

**Networking & Events:** <http://members.nasbonline.org/index.php/events>

- **2020 State Education Conference** – Growing Greatness! All session will be available On-Demand through December 31, 2020.  
<http://members.nasbonline.org/index.php/state-education-conference>
- **New Board Member Workshops** - Registration is Open, the first modules began November 30<sup>th</sup>, and will run through February, learn more at  
<http://members.nasbonline.org/index.php/new-board-member-workshops>

**Advocacy/2021 Legislative Session:**

- The 2021 legislative session begins January 6. Keep tabs with all things pertinent to your school at NASB's Govt Relations page at <http://members.nasbonline.org/index.php/government-relations>
- The **2020 Delegate Assembly** was held virtual on November 13.
- The **2021 Legislative Issues Conference** is currently scheduled to be held in a virtual form on Monday, February 1 ... Mark Your Calendars!
- Stay engaged during the Session and follow along with the bills NASB is tracking at: <https://nasb.envisiams.com/legislative-bills> and through NASB's **Legislative Notes** e-updates.

**NASB COVID-19 RESOURCE LINKS**

- <http://members.nasbonline.org/index.php/news-resources/covid-19-resources>
- We are continuing to add items & updates as they arise

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

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the **Board Notes newsletter** for "This Month In ..." To access the latest newsletter, click here:  
<http://members.nasbonline.org/index.php/news-resources/board-notes>