

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. 2018 - 2019 External Audit Report

Accept the 2018 - 2019 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.

6. Discussion Items

1. Strategic Planning
2. Superintendent / Board Goal Progress Update

3. Stadium Improvement Project Update
4. NCSA Federal Education Update
5. NASB Monthly Update
7. Convene Closed Session
 1. Convene Closed Session
 1. Restate Closed Session Reason
8. Reconvene to Open Session
 1. Reconvene Open Session
 - To reconvene in open session 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 2nd, 2019 in the Central Office Board Room, 14511 Heywood Street, 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 25th day of November 2019.

A handwritten signature in black ink, appearing to read "Cory Worrell". The signature is fluid and cursive, with the first name "Cory" written in a larger, more prominent script than the last name "Worrell".

Cory Worrell
Superintendent

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

Central Office Building
14511 Heywood
Waverly, NE 68462-0426

Monday, November 4, 2019 7:00 PM Central

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

Present: 5, Absent: 1.

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 4, 2019 at 7:01 P.M., at the Central Office Board Room, 14511 Heywood Street, 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 were Andy Grosshans, Robin Kappler, Chad Kendall, Cheryl Landon, and Jessica Zuniga. Scott Claycomb was absent and excused.

To excuse the absence of Scott Claycomb from the November 4, 2019 regular meeting passed with a motion by Chad Kendall and a second by Cheryl Landon. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

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 Robin Kappler. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

3. REPORTS

3.1. Building / District Administrators

Ms Plugge to present at board meeting on district achievement scores.

Dr. Myers and Mr. Givens to present on ACT and give an update on the new After School Program at Waverly High School.

3.2. Superintendent

- Eastern Midlands Conference update
- Option Enrollment for 2020 - 2021 School Year will be on next month's agenda
- Calendar Committee Information
- The External Audit Report from our auditor will be provided to board members once it is complete.
- Educators Health Alliance released health and dental insurance rates for 2020-2021. Premium rates will increase at 6.71%.

3.3. Board Reports

Policy Committee

Building, Grounds and Transportation Committee

Planning and Development Committee

Performance/Assessment and Americanism Committee

Board Trainings/Activity/Events

4. RECOGNITION OF VISITORS / OPEN FORUM

The regular board meeting agenda provides for citizens to present information or to express opinions to the board through public comment.

5. ACTION ITEMS

5.1. Consent Agenda

Approval of the consent agenda passed with a motion by Cheryl Landon and a second by Chad Kendall. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

5.1.1. Meeting Minutes

Approved the minutes from the October 7, 2019 regular meeting.

5.1.2. Staff Resignations / Terminations

Hailey Dunn, Paraprofessional, Hamlow Elementary School, resignation effective 10/18/19.

Kristi Meier, Paraprofessional, Waverly Intermediate School, resignation effective 10/21/19.

Larry Adams, District Maintenance / Electrician, resignation effective 11/14/19.

5.1.3. Staff Hires / Reassignments

Connie Dondlinger, Para Professional, Hamlow Elementary School, 6 hrs. / day, \$12:00 / hr., Replacement for Ashley Choma.

Justin Doherty, Night Custodian, Waverly High School, 8 hrs. / day, \$13.89 / hr., Additional Position.

5.1.4. Extra-Duty Assignments

Taylor Wyatt, Assistant Baseball Coach, Waverly High School, Category VI, Level IV, Replacement for Drew Beyer.

Tyson Brown, Assistant Baseball Coach, Waverly High School, Category VI, Level I, Replacement for Jackson Hinze.

Noah Graziano, Boys Basketball Coach, Waverly Middle School, Category IV, Level I, Replacement for Anthony Harms.

Addison Schneider, Reserve Girls Basketball Coach, Waverly High School, Category VI, Level II, Replacement for Ted Retzlaff.

5.1.5. Fund Balances

Fund Balances as of October 30,2019:

General Fund = \$8,528,850.81
Special Building Fund = \$1,023,839.25
Bond 2016 (Debt) = \$369,587.91
Bond 2015 (Debt) = \$532,462.52
Bond 2010 (Debt) = \$676,101.48
Bond 2008 (Debt) = \$209,358.25
Bond 2015 / 2016 Construction Proceeds = \$391,344.03
Bond 2011 A / B K - 8 (Debt) = \$976,682.41
Bond 2011 C 9 - 12 (Debt) = \$499,909.74
Hot Lunch Fund = \$433,180.67
2003 QCPUF = \$7,796.26
2010 QCPUF = \$76,264.17
2012 QCPUF = \$176,553.39
2013 QCPUF = \$389,980.29
Depreciation Fund = \$675,616.69

5.1.6. Fund Claims

Fund Claims for November 4, 2019:

Imprest, Payroll, and General Fund = \$1,896,168.44
Special Building Fund Claims = \$84,886.00
Bond 2015 / 2016 Construction Proceeds Claims = \$4,090.42
Qualified Capital Purpose Undertaking Fund Claims = \$56,835.00
Bond Fund (Debt Service) Claims = \$358,572.50
Depreciation Fund Claims = \$5,000.00

5.1.7. Acceptance of Donations

5.2. Recycling Inter-local Agreement

Approve recycling agreement between the City of Waverly, City of Lincoln, Honey Creek Restaurant, and School District 145 passed with a motion by Jessica Zuniga and a second by Robin Kappler. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

5.3. Declare Sewing Machines as Surplus

Declare 5 Bernina sewing machines as surplus for the purposes of selling passed with a motion by Chad Kendall and a second by Cheryl Landon. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

5.4. Voluntary Vision Insurance Program

Approve the Ameritas voluntary vision insurance program for staff effective January 1, 2020 passed with a motion by Robin Kappler and a second by Chad Kendall. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

5.5. Unified Track

Approve adding Unified Track as an additional sport offering at Waverly High School passed with a motion by Robin Kappler and a second by Jessica Zuniga. Andy Grosshans: Yea, Robin Kappler: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Jessica Zuniga: Yea
Yea: 5, Nay: 0

6. Discussion Items

6.1. High School Athletic Field / Track Improvements

6.2. Federal Education Update by Reg Lichty

6.3. Superintendent Intent to Return

6.4. NASB Monthly Newsletter

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

9.3. Board Training/Development

10. Adjournment

President Grosshans adjourned the meeting at 8:11 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

**Fund Balances as of:
November 26, 2019**

Fund	October 30, 2019	Receipts	Expenditures	November 26, 2019
General	8,528,850.81	280,810.63	1,896,178.44	6,913,483.00
Building	1,023,839.25	78,732.73	88,976.42	1,013,595.56
Bond 2016 (Debt)	369,587.91	2,336.16	-	371,924.07
Bond 2015 (Debt)	532,462.52	3,525.93	-	535,988.45
Bond 2010 (Debt)	676,101.48	4,529.72	-	680,631.20
Bond 2008 (Debt)	209,358.25	-	-	209,358.25
Bond 15 Construction	391,344.03	-	-	391,344.03
Bond 11 A/B K-8 Debt	976,682.41	4,366.32	-	981,048.73
Bond 11 C 9-12 Debt	499,909.74	1,095.55	-	501,005.29
Hot Lunch	433,180.67	131,353.20	159,705.43	404,828.44
2003 QCPUF	7,796.26	1.15	-	7,797.41
2010 QCPUF	76,264.17	332.25	350.00	76,246.42
2012 QCPUF	176,553.39	962.49	-	177,515.88
2013 QCPUF	389,980.29	2,130.36	-	392,110.65
Depreciation	675,616.69	-	5,000.00	670,616.69
Total	14,967,527.87	510,176.49	2,150,210.29	13,327,494.07

Account Number		Current Budget	Expended During Month	Expenditures to Date	% of Budget
01	GENERAL FUND				
1100	REGULAR INSTRUCTION	\$10,415,327.00	\$822,881.00	\$2,510,215.11	24.10
1150	LEP PROGRAM	\$51,727.00	\$3,753.85	\$11,872.38	22.95
1160	POVERTY	\$290,081.00	\$22,258.92	\$66,777.14	23.02
1200	SPED INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$3,233,998.00	\$265,918.24	\$718,544.84	22.22
1227	HOMEBOUND INSTRUCTION	\$0.00	\$0.00	\$0.00	0.00
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	\$570,848.00	\$45,739.19	\$139,018.71	24.35
2130	HEALTH SERVICES	\$188,845.00	\$16,203.06	\$40,947.92	21.68
2141	PSYCHOLOGICAL SERVICES	\$109,580.00	\$8,899.85	\$30,835.85	28.14
2151	SPEECH PATHOLOGY	\$200,583.00	\$16,029.30	\$51,094.27	25.47
2161	OCCUPATIONAL THERAPY	\$7,900.00	\$199.00	\$1,077.52	13.64
2181	VISUALLY IMPAIRED/VISION SERVICES	\$3,600.00	\$972.00	\$1,456.13	40.45
2190	SCHOOL ACTIVITIES/ATHLETICS	\$476,807.00	\$46,366.28	\$145,213.93	30.46
2212	INSTRUCTION AND CURRICULUM DEVELOPMENT	\$457,206.00	\$13,099.13	\$54,514.33	11.92
2213	INSTRUCTIONAL STAFF TRAINING	\$31,300.00	\$260.77	\$830.63	2.65
2220	LIBRARY/MEDIA SERVICES	\$446,098.00	\$34,336.80	\$102,700.39	23.02
2230	TECHNOLOGY	\$577,947.00	\$88,619.59	\$227,553.18	39.37
2310	BOARD OF EDUCATION	\$134,251.00	\$3,522.56	\$5,743.40	4.28
2320	OFFICE OF SUPERINTENDENT	\$577,627.00	\$47,788.97	\$118,330.87	20.49
2330	DISTRICT LEGAL SERVICES	\$40,000.00	\$0.00	\$6,457.50	16.14
2410	OFFICE OF THE PRINCIPAL	\$1,332,009.00	\$112,547.33	\$331,800.17	24.91
2510	SUPPORT SERVICES/BUSINESS	\$291,500.00	\$6,298.77	\$125,352.20	43.00
2610	OPERATION OF BUILDINGS	\$1,649,911.00	\$106,647.70	\$331,292.00	20.08
2620	MAINTENANCE OF BUILDINGS	\$1,586,217.00	\$45,719.23	\$390,635.76	24.63
2630	CARE AND UPKEEP OF GROUNDS	\$289,788.00	\$19,074.53	\$60,293.92	20.81
2710	TRANSPORTATION-REG	\$1,002,543.00	\$70,687.23	\$144,527.92	14.42
2712	TRANSPORTATION-SPED SCHOOL AGE	\$187,075.00	\$12,572.44	\$25,722.96	13.75
3400	GRANTS FROM CORPORATIONS/ OTHER INTERESTS	\$5,500.00	\$870.79	\$3,814.49	69.35
3535	HIGH ABILITY LEARNER	\$28,395.00	\$3,050.50	\$10,316.94	36.33
3540	STATE EARLY CHILDHOOD	\$100,096.00	\$7,000.41	\$21,830.45	21.81
3575	NEBRASKA INNOVATION GRANT	\$43,830.00	\$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	ESEA 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
5000	DEBT SERVICES	\$0.00	\$0.00	\$0.00	0.00
6200	TITLE 1-PART A	\$166,078.00	\$13,019.98	\$39,763.00	23.94

Budget Worksheet by Function
November 2019

Account Number	Current Budget	Expended During Month	Expenditures to Date	% of Budget
6210 TITLE I ACCOUNTABILITY	\$0.00	\$0.00	\$0.00	0.00
6310 TITLE II-PART A	\$52,939.00	\$4,164.41	\$12,493.23	23.60
6404 IDEA PART B BASE ALLOCATION	\$0.00	\$6,854.94	\$20,565.71	0.00
6406 IDEA PRESCHOOL 619 BASE	\$5,779.00	\$5,779.00	\$5,779.00	100.00
6408 IDEA PART B BIRTH-21	\$439,484.00	\$41,794.42	\$78,086.61	17.77
6410 6410	\$0.00	\$1,956.80	\$4,392.38	0.00
6412 IDEA PART B PROPORTIONATE SHARE	\$13,519.00	\$1,749.98	\$2,709.98	20.05
8000 TRANSFERS	\$30,000.00	\$150.00	\$3,050.00	10.17
01 GENERAL FUND	\$25,038,388.00	\$1,896,786.97	\$5,845,610.82	23.35

~~23.35~~
24.08%

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
Checking	1			
Checking	1	Fund: 01	GENERAL FUND	
64990	ADAM BAUMAN			9.99
01 2230 734 0 000	AMAZON 111219	2.5" SAS SATA Hard Drive Tray Caddy for		9.99
64990	ADAM BAUMAN			585.15
01 2230 430 0 000	EBAY 11/12/19	New 100 pcs Bottom Case Screw Set For Ma		8.79
01 2230 430 0 000	EBAY 11/12/19	New Original Lenovo Chromebook N22 Botto		433.20
01 2230 430 0 000	EBAY 11/12/19	NEW Genuine Original Apple Macbook Unibo		143.16
			Vendor Total:	595.14
64991	AIRGAS			77.57
01 1100 442 2 001 1172	9965661777	CYLIDER RENTAL		77.57
			Vendor Total:	77.57
64992	ALLIED OIL & TIRE COMPANY			1,049.00
01 2710 430 0 000	467962-00	BULK OIL		839.20
01 2712 430 0 000	467962-00	BULK OIL		209.80
			Vendor Total:	1,049.00
64993	AMAZON			26.64
01 1100 733 2 002 1111	436499795746	Gallery Perfect 16x20 Black Flat with In		20.98
01 1100 733 2 002 1111	436499795746	LEE 10053 Sortkwik Fingertip Moisteners,		5.66
64993	AMAZON			7.85
01 2230 430 0 000	447486854935	eBoot 100 Pieces Adhesive Cable Clips Wi		7.85
64993	AMAZON			493.89
01 2230 734 0 000	447486854935	Crucial MX500 250GB 3D NAND SATA 2.5 Inc		288.42
01 2230 734 0 000	447486854935	NewerTech AdaptaDrive 2.5" to 3.5" Drive		85.50
01 2230 734 0 000	447486854935	OWC 8 GB (2 X 4GB) PC8500 DDR3 1066 MHz		119.97
64993	AMAZON			449.00
01 1100 610 2 001 1174	447896373885	Red Measuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Teal mearsuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Blue Measuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Orange Measuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Rubber Cement 1 Gal		32.44
01 1100 610 2 001 1174	447896373885	Green Measuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Purple Measuring Cups Set		21.99
01 1100 610 2 001 1174	447896373885	Bread Knives		41.85
01 1100 610 2 001 1174	447896373885	Chef Knives		129.60
01 1100 610 2 001 1174	447896373885	Ninja Blenders		69.76
01 1100 610 2 001 1174	447896373885	Broom & Dustpan Set		43.41

BOARD REPORT FOR PERIOD ENDING DECEMBER 2, 2019

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
64993	AMAZON			50.97
01 2212 734 0 000	448897499654	Soke iPad 7th Generation Case, New iPad		50.97
64993	AMAZON			24.00
01 1100 610 2 001 1174	456649768775	Paper Cutter		24.00
64993	AMAZON			138.00
01 2213 330 2 001	466769867579	5 Steps to a 5: AP Microeconomics 2019		69.00
01 2213 330 2 001	466769867579	5 Steps to a 5: AP Macroeconomics 2019		69.00
64993	AMAZON			52.90
01 1200 640 2 001 1222	466789884545	The PEERS Curriculum for School Based Pr		52.90
64993	AMAZON			41.85
01 1100 610 2 001 1174	554598387659	Bread Knives		41.85
64993	AMAZON			241.25
01 2230 734 0 000	568469978584	LTROP Case for New iPad 10.2-Inch 2019 7		29.98
01 2230 734 0 000	568469978584	iPad 10.2 Case, LTROP Kids Case for iPad		29.98
01 2230 734 0 000	568469978584	iPad 10.2 Case, LTROP Kids Case for iPad		29.98
01 2230 734 0 000	568469978584	Soke iPad 7th Generation Case, New iPad		67.96
01 2230 734 0 000	568469978584	Soke iPad 7th Generation Case, New iPad		84.95
01 2230 734 0 000	568469978584	IPAD DISCOUNT		(1.60)
64993	AMAZON			65.05
01 1200 610 1 003 1221	638575883389	Vibes High Fidelity earplugs		23.98
01 1200 610 1 003 1221	638575883389	Fluorescent light filters		28.09
01 1200 610 1 003 1221	638575883389	Sand Timers		12.98
64993	AMAZON			1,306.50
01 2230 610 0 000	655948584973	Cosco Shifter 300-Pound Capacity Multi-P		58.71
01 2230 430 0 000	655948584973	Matias FK318S USB Wired Aluminum Keyboard		1,187.80
01 2230 430 0 000	655948584973	iFixit Pro Tech Toolkit - Electronics, S		59.99
64993	AMAZON			41.96
01 1100 733 2 002 1111	774687436548	Gallery Perfect 16x20 Black Flat with In		41.96
64993	AMAZON			25.86
01 2230 734 0 000	983383454479	2 Pack- SimpleHouseware 5 Section File S		19.87
01 2230 734 0 000	983383454479	Headset Splitter Cable for PC 3.5mm Jack		5.99
64993	AMAZON			544.77
01 2710 430 0 000	984546738446	EVENFLO TRIBUTE LX CONVERTIBLE CAR SEAT		544.77
64993	AMAZON			22.87
01 1100 610 2 001 1111	995685395697	Tonyko Fiberglass Fire Blanket for Emerg		16.88
01 1100 610 2 001	995685395697	S/H		5.99

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
1111				
			Vendor Total:	3,533.36
	64994 AMERICAN EXPRESS			379.00
01 2710 734 0 000	ACCESS COMP 10/28/19	TRANSPORTATION COMPUTER		379.00
	64994 AMERICAN EXPRESS			90.03
01 2630 430 1 003	CPW 11/13/19	SALT SPREADER PARTS		90.03
	64994 AMERICAN EXPRESS			82.94
01 2620 740 2 001	GLOBAL IND 11/4/19	SURFACE MOUNT MOUNT SLIDE LATCHES		82.94
	64994 AMERICAN EXPRESS			15.10
01 2630 430 1 003	HAVENER 10/25/19	CUTTERHEAD PULLEY GUARD		3.02
01 2630 430 1 004	HAVENER 10/25/19	CUTTERHEAD PULLEY GUARD		3.02
01 2630 430 1 006	HAVENER 10/25/19	CUTTERHEAD PULLEY GUARD		3.02
01 2630 430 2 001	HAVENER 10/25/19	CUTTERHEAD PULLEY GUARD		3.02
01 2630 430 2 002	HAVENER 10/25/19	CUTTERHEAD PULLEY GUARD		3.02
	64994 AMERICAN EXPRESS			91.99
01 2212 640 0 000	HEGGERTY 10/18/19	PHONEMIC AWARENESS CURRICULUM		91.99
	64994 AMERICAN EXPRESS			194.81
01 2710 430 0 000	IMPERIAL 11/13/19	PARTS		194.81
	64994 AMERICAN EXPRESS			635.00
01 2320 610 0 000	LANYARDS 11/11/19	3/4" POLYESTER LANYARD W/ SAFETY BREAKAW		635.00
	64994 AMERICAN EXPRESS			131.97
01 2320 810 0 000	NOV 2019	FEES NOV 19		131.97
	64994 AMERICAN EXPRESS			124.46
01 2410 610 1 006	SAMS 11/6/19	Skinny Pop Popcorn		25.96
01 2410 610 1 006	SAMS 11/6/19	Hershey's Nuggets Assorted		27.08
01 2410 610 1 006	SAMS 11/6/19	Hershey's Miniatures Assorted (185)		13.54
01 2410 610 1 006	SAMS 11/6/19	Hershey's Miniatures Assorted (180)		13.54
01 2410 610 1 006	SAMS 11/6/19	Frito Lays Baked Variety Mix		13.38
01 2410 610 1 006	SAMS 11/6/19	Skittles/Starburst Combo		14.98
01 2410 610 1 006	SAMS 11/6/19	Kind Bars Mini Variety Pack		15.98
	64994 AMERICAN EXPRESS			36.24
01 2320 610 0 000	SAMS 11/6/19-2	SUPPLIES		36.24
	64994 AMERICAN EXPRESS			120.00
01 6412 735 0 000	THERAPLATFOR M111519	PRO PLUS 11/15/19-12/15/19		120.00
	64994 AMERICAN EXPRESS			44.99
01 2181 610 1 003	THERMOFORM 10/24/19	BRAILLE PAPER 11X11.5" - 1000 SHEETS		44.99
			Vendor Total:	1,946.53
	64995 AMERICAN MESSAGING			41.45
01 2510 382 0 000	D3201922TK	SVS 11/1/19-11/30/19		41.45
			Vendor Total:	41.45

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
64996	AMI HEFFELFINGER-MARX			2,850.00
01 1200 340 0 000 1215	10/22/19- 11/21/19	SVS 10/22/19-11/21/19		2,850.00
64996	AMI HEFFELFINGER-MARX			376.00
01 1200 320 0 000 1215	9/24/19- 10/17/19	SVS 9/24/19-10/17/19 PAY COR CORRECTION		376.00
			Vendor Total:	3,226.00
64997	AMPLIFY IMAGING			246.75
01 2212 640 0 000	INV-018527	DIBELS Testing kits		235.00
01 2212 640 0 000	INV-018527	Shipping		11.75
			Vendor Total:	246.75
64998	APPLE, INC			1,134.00
01 2212 734 0 000	AB07402525	Personalized 10.2-inch iPad Wi-Fi 32GB -		897.00
01 2212 734 0 000	AB07402525	3-Year AppleCare+ for iPad / iPad Air /		237.00
			Vendor Total:	1,134.00
64999	ARCH HILL			14.50
01 2410 334 2 002	11/1/19	MILEAGE 11/1/19		14.50
64999	ARCH HILL			29.00
01 2410 334 2 002	11/21/19- 11/22/19	MILEAGE 11/21/19-11/22/19		29.00
			Vendor Total:	43.50
65000	ART OF EDUCATION			149.00
01 2212 320 0 000	202882	WINTER 2020 ART ED NOW CONF - BULTMAN		149.00
			Vendor Total:	149.00
65001	AUTO GLASS NATION, INC			469.00
01 2710 430 0 000	1-27356	WINDSHIELD BUS 3		469.00
65001	AUTO GLASS NATION, INC			217.00
01 2710 430 0 000	1-27359	WINDSHIELD VAN 17		217.00
			Vendor Total:	686.00
65002	BARTON DEVELOPMENT			38.08
01 2320 580 0 000	2402	CRISIS TEAM LUNCH		38.08
			Vendor Total:	38.08
65003	BECKY SCHROEDER			110.66
01 6408 333 0 000	9/23/19- 11/18/19	B-2 MILEAGE 9/23/19- 11/18/19		110.66
			Vendor Total:	110.66
65004	BIL-DEN GLASS			435.00
01 2620 430 2 002	681360	REPAIRED FRAME HEAD, VERT ROD BROKE OFF		435.00
			Vendor Total:	435.00
64984	BLUE CROSS BLUE SHIELD			240,554.12
01 1100 281 1 003 1100	DEC 19-0001	HEALTH BENEFITS		2,378.67
01 1100 281 1 004 1100	DEC 19-0001	HEALTH BENEFITS		6,974.71
01 1100 281 1 003 1101	DEC 19-0001	HEALTH BENEFITS		2,779.27
01 1100 281 1 004 1101	DEC 19-0001	HEALTH BENEFITS		7,242.44
01 1100 281 1 003 1102	DEC 19-0001	HEALTH BENEFITS		3,216.57
01 1100 281 1 004 1102	DEC 19-0001	HEALTH BENEFITS		6,584.00

<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 6408 281 2 000	DEC 19-0001	HEALTH BENEFITS	769.22	
01 3540 281 1 003	DEC 19-0001	HEALTH BENEFITS	636.52	
01 3535 281 0 000	DEC 19-0001	HEALTH BENEFITS	368.60	
01 6200 281 1 003	DEC 19-0001	HEALTH BENEFITS	1,742.15	
01 6200 281 1 004	DEC 19-0001	HEALTH BENEFITS	977.32	
01 6310 281 1 006	DEC 19-0001	HEALTH BENEFITS	730.72	
01 6408 281 1 000	DEC 19-0001	HEALTH BENEFITS	2,936.42	
01 2620 280 1 006	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2620 280 2 001	DEC 19-0001	HEALTH BENEFITS	334.25	
01 2620 280 2 002	DEC 19-0001	HEALTH BENEFITS	334.25	
01 2710 280 0 000	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2710 286 0 000	DEC 19-0001	HEALTH BENEFITS	318.26	
01 2712 286 0 000	DEC 19-0001	HEALTH BENEFITS	318.26	
01 2610 280 1 006	DEC 19-0001	HEALTH BENEFITS	1,337.00	
01 2610 280 2 001	DEC 19-0001	HEALTH BENEFITS	3,342.50	
01 2610 280 2 002	DEC 19-0001	HEALTH BENEFITS	2,005.50	
01 2630 280 0 000	DEC 19-0001	HEALTH BENEFITS	2,005.50	
01 2620 280 1 003	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2620 280 1 004	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2410 281 2 001	DEC 19-0001	HEALTH BENEFITS	3,589.70	
01 2410 280 2 001	DEC 19-0001	HEALTH BENEFITS	1,337.00	
01 2410 281 2 002	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2410 280 2 002	DEC 19-0001	HEALTH BENEFITS	1,337.00	
01 2610 280 1 003	DEC 19-0001	HEALTH BENEFITS	1,337.00	
01 2610 280 1 004	DEC 19-0001	HEALTH BENEFITS	1,337.00	
01 2410 281 1 003	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2410 280 1 003	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2410 281 1 004	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2410 280 1 004	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2410 281 1 006	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2410 280 1 006	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2220 281 2 002	DEC 19-0001	HEALTH BENEFITS	1,223.77	
01 2230 281 0 000	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2230 286 0 000	DEC 19-0001	HEALTH BENEFITS	2,005.50	
01 2320 285 0 000	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2320 286 0 000	DEC 19-0001	HEALTH BENEFITS	1,794.85	
01 2320 280 0 000	DEC 19-0001	HEALTH BENEFITS	1,838.37	
01 2190 282 2 001	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2212 281 0 000	DEC 19-0001	HEALTH BENEFITS	1,177.54	
01 2220 281 1 003	DEC 19-0001	HEALTH BENEFITS	1,393.72	
01 2220 281 1 004	DEC 19-0001	HEALTH BENEFITS	1,045.29	
01 2220 281 1 006	DEC 19-0001	HEALTH BENEFITS	1,045.29	
01 2220 281 2 001	DEC 19-0001	HEALTH BENEFITS	1,474.42	
01 2141 281 1 006	DEC 19-0001	HEALTH BENEFITS	358.97	
01 2141 281 2 001	DEC 19-0001	HEALTH BENEFITS	358.97	
01 2141 281 2 002	DEC 19-0001	HEALTH BENEFITS	358.97	
01 2151 281 1 003	DEC 19-0001	HEALTH BENEFITS	1,474.42	
01 2151 281 1 004	DEC 19-0001	HEALTH BENEFITS	871.08	
01 2151 281 1 006	DEC 19-0001	HEALTH BENEFITS	871.07	
01 2130 282 1 003	DEC 19-0001	HEALTH BENEFITS	28.96	
01 2130 282 1 004	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2130 282 1 006	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2130 282 2 001	DEC 19-0001	HEALTH BENEFITS	668.50	
01 2141 281 1 003	DEC 19-0001	HEALTH BENEFITS	358.97	

BOARD REPORT FOR PERIOD ENDING DECEMBER 2, 2019

<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 2141 281 1 004		DEC 19-0001	HEALTH BENEFITS	358.97
01 2120 281 1 003		DEC 19-0001	HEALTH BENEFITS	652.42
01 2120 281 1 004		DEC 19-0001	HEALTH BENEFITS	1,742.15
01 2120 281 1 006		DEC 19-0001	HEALTH BENEFITS	1,105.46
01 2120 281 2 001		DEC 19-0001	HEALTH BENEFITS	2,639.57
01 2120 280 2 001		DEC 19-0001	HEALTH BENEFITS	668.50
01 2120 281 2 002		DEC 19-0001	HEALTH BENEFITS	1,304.85
01 1200 281 2 002 1221		DEC 19-0001	HEALTH BENEFITS	5,862.97
01 1200 281 1 004 1222		DEC 19-0001	HEALTH BENEFITS	871.08
01 1200 281 2 001 1222		DEC 19-0001	HEALTH BENEFITS	541.57
01 1200 281 2 002 1222		DEC 19-0001	HEALTH BENEFITS	1,304.85
01 1200 281 1 003 1223		DEC 19-0001	HEALTH BENEFITS	977.32
01 1200 281 2 001 1225		DEC 19-0001	HEALTH BENEFITS	1,105.46
01 1200 281 0 000 1214		DEC 19-0001	HEALTH BENEFITS	1,527.12
01 1200 282 0 000 1214		DEC 19-0001	HEALTH BENEFITS	167.13
01 1200 281 1 003 1221		DEC 19-0001	HEALTH BENEFITS	5,226.45
01 1200 281 1 004 1221		DEC 19-0001	HEALTH BENEFITS	2,345.49
01 1200 281 1 006 1221		DEC 19-0001	HEALTH BENEFITS	3,824.93
01 1200 281 2 001 1221		DEC 19-0001	HEALTH BENEFITS	2,110.94
01 1100 281 2 002 1193		DEC 19-0001	HEALTH BENEFITS	1,389.06
01 1100 281 1 003 1194		DEC 19-0001	HEALTH BENEFITS	87.11
01 1100 281 1 006 1194		DEC 19-0001	HEALTH BENEFITS	505.22
01 1100 281 2 001 1194		DEC 19-0001	HEALTH BENEFITS	1,149.82
01 1100 281 2 002 1194		DEC 19-0001	HEALTH BENEFITS	1,742.15
01 1200 281 2 001 1212		DEC 19-0001	HEALTH BENEFITS	897.43
01 1100 281 2 001 1190		DEC 19-0001	HEALTH BENEFITS	1,742.15
01 1100 281 2 002 1190		DEC 19-0001	HEALTH BENEFITS	1,742.15
01 1100 281 1 003 1193		DEC 19-0001	HEALTH BENEFITS	1,304.85
01 1100 281 1 004 1193		DEC 19-0001	HEALTH BENEFITS	988.27
01 1100 281 1 006 1194		DEC 19-0001	HEALTH BENEFITS	988.26
01 1100 281 2 001 1193		DEC 19-0001	HEALTH BENEFITS	574.91
01 1100 281 2 002 1174		DEC 19-0001	HEALTH BENEFITS	657.15
01 1100 281 2 001 1176		DEC 19-0001	HEALTH BENEFITS	3,188.14
01 1100 281 2 002 1176		DEC 19-0001	HEALTH BENEFITS	1,992.80

BOARD REPORT FOR PERIOD ENDING DECEMBER 2, 2019

<u>Check #</u>	<u>Vendor Name</u>		<u>Amount</u>
<u>Account Number</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
01 1100 281 1 003 1190	DEC 19-0001	HEALTH BENEFITS	184.13
01 1100 281 1 004 1190	DEC 19-0001	HEALTH BENEFITS	178.72
01 1100 281 1 006 1190	DEC 19-0001	HEALTH BENEFITS	178.72
01 1100 281 2 001 1169	DEC 19-0001	HEALTH BENEFITS	1,184.66
01 1100 281 2 002 1169	DEC 19-0001	HEALTH BENEFITS	937.76
01 1100 281 2 001 1170	DEC 19-0001	HEALTH BENEFITS	2,299.64
01 1100 281 2 002 1170	DEC 19-0001	HEALTH BENEFITS	1,105.46
01 1100 281 2 001 1172	DEC 19-0001	HEALTH BENEFITS	592.33
01 1100 281 2 001 1174	DEC 19-0001	HEALTH BENEFITS	740.66
01 1160 281 1 006	DEC 19-0001	HEALTH BENEFITS	318.26
01 1100 281 1 003 1168	DEC 19-0001	HEALTH BENEFITS	1,474.42
01 1100 281 1 004 1168	DEC 19-0001	HEALTH BENEFITS	1,172.75
01 1100 281 1 006 1168	DEC 19-0001	HEALTH BENEFITS	1,172.75
01 1100 281 2 001 1168	DEC 19-0001	HEALTH BENEFITS	2,624.24
01 1100 281 2 002 1168	DEC 19-0001	HEALTH BENEFITS	1,982.48
01 1100 281 2 001 1130	DEC 19-0001	HEALTH BENEFITS	5,085.31
01 1100 281 2 001 1140	DEC 19-0001	HEALTH BENEFITS	6,117.24
01 1150 281 1 006	DEC 19-0001	HEALTH BENEFITS	318.26
01 1100 281 2 001 1153	DEC 19-0001	HEALTH BENEFITS	6,537.41
01 1100 281 2 001 1155	DEC 19-0001	HEALTH BENEFITS	636.52
01 1160 281 1 003	DEC 19-0001	HEALTH BENEFITS	3,031.10
01 1100 281 2 002 1106	DEC 19-0001	HEALTH BENEFITS	6,788.62
01 1100 281 2 002 1107	DEC 19-0001	HEALTH BENEFITS	6,399.29
01 1100 281 2 002 1108	DEC 19-0001	HEALTH BENEFITS	7,657.82
01 1100 281 2 001 1110	DEC 19-0001	HEALTH BENEFITS	7,430.93
01 1100 281 2 001 1114	DEC 19-0001	HEALTH BENEFITS	737.21
01 1100 281 2 001 1124	DEC 19-0001	HEALTH BENEFITS	3,372.11
01 1100 281 1 003 1103	DEC 19-0001	HEALTH BENEFITS	4,958.72
01 1100 281 1 006 1103	DEC 19-0001	HEALTH BENEFITS	5,595.07
01 1100 281 1 003 1104	DEC 19-0001	HEALTH BENEFITS	1,304.85
01 1100 281 1 006 1104	DEC 19-0001	HEALTH BENEFITS	3,963.31
01 1100 281 1 003 1105	DEC 19-0001	HEALTH BENEFITS	2,948.84
01 1100 281 1 006	DEC 19-0001	HEALTH BENEFITS	6,165.24

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
1105				
			Vendor Total:	240,554.12
65005	BRYANLGH MEDICAL CENTER EAST	150.00		
01 8000 913 2 001	IN252264	ATHLETIC TRAINER SEPT 2019		150.00
			Vendor Total:	150.00
65006	BUS PARTS WAREHOUSE	49.50		
01 2710 430 0 000	IN118192	WIPER PIVOTS		49.50
65006	BUS PARTS WAREHOUSE	689.71		
01 2712 430 0 000	IN120667	STRIP SWITCH BUS 28		182.00
01 2710 430 0 000	IN120667	PARTS		507.71
65006	BUS PARTS WAREHOUSE	254.77		
01 2710 430 0 000	IN120732	TAIL LIGHT		254.77
			Vendor Total:	993.98
65007	CARLEEN DOWDING	10.00		
01 2710 732 0 000	REIMB 12/3/19	OUT OF STATE VEHICLE INSPECTION		10.00
			Vendor Total:	10.00
65008	CENTERPOINT ENERGY SERVICES	2,806.33		
01 2610 621 1 006	3941303	SVS 9/1/19-9/30/19		649.19
01 2610 621 1 004	3941303	SVS 9/1/19-9/30/19		65.85
01 2610 621 1 003	3941303	SVS 9/1/19-9/30/19		495.76
01 2610 621 2 001	3941303	SVS 9/1/19-9/30/19		1,570.36
01 2610 621 0 000	3941303	SVS 9/1/19-9/30/19		25.17
			Vendor Total:	2,806.33
65009	CHARTER COMMUNICATIONS	94.98		
01 2230 430 0 000	010769011071 9	SVS 11/7/19-12/6/19		94.98
65009	CHARTER COMMUNICATIONS	51.35		
01 2320 430 0 000	108151111019	SVS 11/10/9-12/9/19		51.35
			Vendor Total:	146.33
65010	CHARTWELLS DINING SERVICE	298.35		
01 3400 610 2 001	316511892	WAYNE STATE VISIT LUNCHES		298.35
			Vendor Total:	298.35
65011	CITY OF WAVERLY	210.51		
01 2610 410 1 006	1252001-1119	SVS 9/30/19-10/29/19		210.51
65011	CITY OF WAVERLY	118.27		
01 2610 410 1 006	1254001-1119	SVS 9/30/19-10/29/19		118.27
65011	CITY OF WAVERLY	97.83		
01 2610 610 0 000	1254501-1119	SVS 9/30/19-10/29/19		97.83
65011	CITY OF WAVERLY	339.93		
01 2610 610 1 004	1521001-1119	SVS 9/30/19-10/29/19		339.93
65011	CITY OF WAVERLY	194.10		
01 2610 610 2 001	1581001-1119	SVS 9/30/19-10/29/19		194.10
65011	CITY OF WAVERLY	192.21		
01 2610 610 2 001	1582001-1119	SVS 9/30/19-10/29/19		192.21
65011	CITY OF WAVERLY	824.30		
01 2610 610 2 001	1584001-1119	SVS 9/30/19-10/29/19		824.30
65011	CITY OF WAVERLY	508.16		
01 2610 610 2 002	1584101-1119	SVS 9/30/19-10/29/19		508.16
65011	CITY OF WAVERLY	100.99		
01 2610 610 0 000	1590501-1119	SVS 9/30/19-10/29/19		100.99

Check #	Vendor Name	Amount		Amount	
Account Number	Invoice	Description		Vendor Total:	
65012	CLINT COLTON		1,450.00		2,586.30
01 2630 430 1 004	S 0919	SVS 9/14/19-10/19/19		250.00	
01 2630 430 2 001	S 0919	SVS 9/14/19-10/19/19		750.00	
01 2630 430 2 002	S 0919	SVS 9/14/19-10/19/19		450.00	
				Vendor Total:	1,450.00
65013	CORNHUSKER INTNL TRUCKS INC		1,094.38		
01 2710 430 0 000	141571	REPAIRS BUS 22		1,094.38	
65013	CORNHUSKER INTNL TRUCKS INC		1,879.94		
01 2710 430 0 000	141640	REPAIRS BUS 9		1,879.94	
65013	CORNHUSKER INTNL TRUCKS INC		569.66		
01 2710 430 0 000	3342555	PARTS		569.66	
65013	CORNHUSKER INTNL TRUCKS INC		430.72		
01 2710 430 0 000	3342596	GLASS, CLAMP		430.72	
65013	CORNHUSKER INTNL TRUCKS INC		91.22		
01 2710 430 0 000	3342722	MIRROR BUS 12		91.22	
65013	CORNHUSKER INTNL TRUCKS INC		6.98		
01 2710 430 0 000	3342795	ELECTRICAL TERMINAL BUS 6		6.98	
65013	CORNHUSKER INTNL TRUCKS INC		151.06		
01 2710 430 0 000	3342945	HEATER CONTROL CABLES BUS 2		151.06	
65013	CORNHUSKER INTNL TRUCKS INC		(27.32)		
01 2710 430 0 000	CM3342331	RETURN		(27.32)	
65013	CORNHUSKER INTNL TRUCKS INC		(134.50)		
01 2710 430 0 000	CM3342596	PARTS RETURNED		(134.50)	
				Vendor Total:	4,062.14
65014	CORNHUSKER WINNELSON CO		25.03		
01 2620 740 2 001	544728 01	SUPPLIES		25.03	
				Vendor Total:	25.03
65015	CULLIGAN		34.50		
01 2320 610 0 000	94367-1119	WATER		34.50	
				Vendor Total:	34.50
65016	DAS STATE ACCOUNTING - CENTRAL FINANCE		229.32		
01 2230 340 0 000	1192095	SVS OCT 2019		229.32	
				Vendor Total:	229.32
65017	DECKER EQUIPMENT		33.80		
01 1100 610 2 002	324262A	Door Security Decal 3Pk-Do		18.85	
1111		Not Enter Ple			
01 1100 610 2 002	324262A	S/H		14.95	
1111					
				Vendor Total:	33.80
64985	DEERE CREDIT		264.06		
01 2630 442 0 000	DEC 2019-0001	MOWER LEASE PMT		264.06	
				Vendor Total:	264.06
65018	DIETZE MUSIC/OMAHA - na		8.80		
01 1100 640 2 002	QL6085	Text Books (Open PO)		8.80	
1194					
65018	DIETZE MUSIC/OMAHA - na		18.75		
01 1100 640 2 002	QL8122	Text Books (Open PO)		18.75	
1194					
65018	DIETZE MUSIC/OMAHA - na		38.40		
01 1100 640 2 002	QL8777-0	Text Books (Open PO)		38.40	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
1194				
65018	DIETZE MUSIC/OMAHA - na		31.20	
01 1100 640 2 002	QL8777-1	Text Books (Open PO)		31.20
1194				
				Vendor Total: 97.15
65019	DWIGHT HAUPT'S PIANO SERVICE		103.86	
01 1100 430 2 001	31514	PIANO TUNING		103.86
1111				
				Vendor Total: 103.86
65020	EAKES OFFICE SOLUTIONS		178.00	
01 1100 610 1 003	7895818-0	COPIER STAPLES		178.00
1111				
65020	EAKES OFFICE SOLUTIONS		196.00	
01 1100 610 2 001	7904210-0	COPIER STAPLES		196.00
1111				
65020	EAKES OFFICE SOLUTIONS		80.00	
01 2410 610 1 006	7907567-0	COPIER STAPLES		80.00
65020	EAKES OFFICE SOLUTIONS		80.00	
01 1100 610 2 002	7908818-0	COPIER STAPLES		80.00
1111				
65020	EAKES OFFICE SOLUTIONS		98.00	
01 1100 610 2 002	7908824-0	COPIER STAPLES		98.00
1111				
				Vendor Total: 632.00
65021	ECHO GROUP INC		145.85	
01 2620 740 2 002	S8273335.001	LIGHTS		145.85
65021	ECHO GROUP INC		291.40	
01 2620 740 1 003	S8286964.001	BALLASTS		291.40
65021	ECHO GROUP INC		25.62	
01 2630 430 1 003	S8297934.001	SUPPLIES		25.62
				Vendor Total: 462.87
65022	ELECTRONIC CONTRACTING		81.00	
01 2620 430 1 003	LN051274	QTRLY MONITORING NOV, DEC, JAN		81.00
				Vendor Total: 81.00
65023	ESU #3		192.00	
01 2213 330 2 002	EM12329	MATH WKSHP - MILLESON, WILCOX, SUTTER		192.00
				Vendor Total: 192.00
65024	ESU #5		11,320.32	
01 1100 735 1 003	1555	POWERSCHOOL LICENSES 19/20		2,264.06
1111				
01 1100 735 1 004	1555	POWERSCHOOL LICENSES 19/20		2,264.06
1111				
01 1100 735 1 006	1555	POWERSCHOOL LICENSES 19/20		2,264.06
1111				
01 1100 735 2 001	1555	POWERSCHOOL LICENSES 19/20		2,264.07
1111				
01 1100 735 2 002	1555	POWERSCHOOL LICENSES 19/20		2,264.07
1111				
				Vendor Total: 11,320.32
65025	ESU #6		40.00	
01 2220 320 2 001	OCT 19	Media Specialist Network		40.00
65025	ESU #6		281.49	
01 2213 330 1 004	OCT 2019	MEDIA SPEC NETWK - MANNING		40.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1200 320 1 004 1222	OCT 2019	AUTISM WORKSHOP - CHAPMAN, FAITH, WEEKLY		75.00
01 2230 320 0 000	OCT 2019	TECH HOSTED SVS		166.49
			Vendor Total:	321.49
65026 ESU #8				60.00
01 2212 320 0 000	INV-005855	WONDERS ADAPTATION TRAINING-KASUSKE, PLU		60.00
			Vendor Total:	60.00
65027 GREAT WESTERN DINING SERVICE INC				138.40
01 3400 610 2 001	264836	SCC MILFORD LUNCHES		138.40
			Vendor Total:	138.40
65028 GWELDA J CARLSON				420.00
01 1200 320 0 000 1215	10/28/19- 11/21/19	SVS 10/28/19-11/21/19		420.00
			Vendor Total:	420.00
65029 HAMILTON EQUIPMENT CO				187.92
01 2630 430 1 004	10162	BROOM REPAIR		46.98
01 2630 430 1 006	10162	BROOM REPAIR		46.98
01 2630 430 2 001	10162	BROOM REPAIR		46.98
01 2630 430 2 002	10162	BROOM REPAIR		46.98
65029 HAMILTON EQUIPMENT CO				200.00
01 2630 430 2 001	15919R	LIFT RENTAL		200.00
65029 HAMILTON EQUIPMENT CO				122.77
01 2630 430 1 004	79181	PARTS		30.70
01 2630 430 1 006	79181	PARTS		30.69
01 2630 430 2 001	79181	PARTS		30.69
01 2630 430 2 002	79181	PARTS		30.69
			Vendor Total:	510.69
65030 HARDWOOD HEAVEN				158.00
01 1100 430 2 001 1170	165020	Maintenance, Repairs and Sharpening for		158.00
			Vendor Total:	158.00
65031 HILLYARD/SIOUX FALLS				47.10
01 2610 610 1 006	603657120	POLISH PADS		47.10
			Vendor Total:	47.10
65032 HOME DEPOT PRO, THE				297.00
01 2620 740 0 000	518181961	CEILING TILES		297.00
65032 HOME DEPOT PRO, THE				50.93
01 2620 740 0 000	518895974	SUPPLIES		50.93
65032 HOME DEPOT PRO, THE				228.66
01 2610 610 1 006	519117279	SUPPLIES		228.66
65032 HOME DEPOT PRO, THE				25.71
01 2610 610 1 006	519341176	SUPPLIES		25.71
65032 HOME DEPOT PRO, THE				14.15
01 2610 610 2 002	519341184	SUPPLIES		14.15
65032 HOME DEPOT PRO, THE				1,282.96
01 2610 610 2 002	519559256	SUPPLIES		1,282.96
65032 HOME DEPOT PRO, THE				597.29
01 2610 610 1 003	519559264	SUPPLIES		597.29
65032 HOME DEPOT PRO, THE				50.93
01 2620 740 0 000	519794721	SUPPLIES		50.93
65032 HOME DEPOT PRO, THE				895.43

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2610 610 2 001	519794747	SUPPLIES		895.43
65032 HOME DEPOT PRO, THE			243.06	
01 2610 610 1 006	520253378	SUPPLIES		243.06
65032 HOME DEPOT PRO, THE			302.06	
01 2610 610 1 004	520485525	SUPPLIES		302.06
65032 HOME DEPOT PRO, THE			39.64	
01 2610 610 1 004	520967084	SUPPLIES		39.64
65032 HOME DEPOT PRO, THE			191.87	
01 2610 610 1 006	520967092	SUPPLIES		191.87
65032 HOME DEPOT PRO, THE			10.45	
01 2610 610 2 001	520967100	SUPPLIES		10.45
65032 HOME DEPOT PRO, THE			(16.08)	
01 2610 610 2 001	521205864	SUPPLIES		(16.08)
65032 HOME DEPOT PRO, THE			570.86	
01 2610 610 2 001	521205872	SUPPLIES		570.86
65032 HOME DEPOT PRO, THE			(297.00)	
01 2620 740 0 000	521435958	RETURNED CEILING TILES		(297.00)
65032 HOME DEPOT PRO, THE			452.78	
01 2610 610 1 004	521874297	SUPPLIES		452.78
65032 HOME DEPOT PRO, THE			139.50	
01 2610 610 2 001	521874305	SUPPLIES		139.50
65032 HOME DEPOT PRO, THE			35.80	
01 2610 610 1 004	522106673	SUPPLIES		35.80
65032 HOME DEPOT PRO, THE			33.00	
01 2610 610 1 006	522331453	SUPPLIES		33.00
65032 HOME DEPOT PRO, THE			269.67	
01 2610 610 1 006	522550292	SUPPLIES		269.67
65032 HOME DEPOT PRO, THE			79.92	
01 2610 610 2 001	522550300	SUPPLIES		79.92
65032 HOME DEPOT PRO, THE			53.70	
01 2620 740 0 000	522550318	SUPPLIES		53.70
65032 HOME DEPOT PRO, THE			31.15	
01 2620 740 0 000	522996693	SUPPLIES		31.15
65032 HOME DEPOT PRO, THE			672.65	
01 2610 610 1 003	522996701	SUPPLIES		672.65
				Vendor Total: 6,256.09
64986 HOMETOWN LEASING			1,775.19	
01 2510 443 0 000	DEC 19-0001	COPIER LEASE PMT DEC 19		1,775.19
				Vendor Total: 1,775.19
65033 HORIZON BANK			64.99	
01 2320 610 0 000	PETTYCASH 12/3/19	SUPPLIES		46.84
01 2710 626 0 000	PETTYCASH 12/3/19	FUEL		18.00
01 2510 531 0 000	PETTYCASH 12/3/19	POSTAGE		0.15
				Vendor Total: 64.99
65034 IDEAL PURE WATER			15.70	
01 2710 610 0 000	185098	WATER		15.70
65034 IDEAL PURE WATER			22.05	
01 2710 610 0 000	185103	WATER		22.05

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
	65034 IDEAL PURE WATER			11.00
01 2710 610 0 000	185949	WATER		11.00
	65034 IDEAL PURE WATER			11.00
01 2710 610 0 000	185950	WATER		11.00
			Vendor Total:	59.75
	65035 INDUSTRIAL SERVICES INC			2,370.80
01 2620 430 1 006	910-3382	TRASH SVS OCT 2019		749.80
01 2620 430 1 004	910-3382	TRASH SVS OCT 2019		245.90
01 2620 430 2 001	910-3382	TRASH SVS OCT 2019		781.05
01 2620 430 2 002	910-3382	TRASH SVS OCT 2019		562.60
01 2620 430 2 001	910-3382	TRASH SVS OCT 2019		31.45
	65035 INDUSTRIAL SERVICES INC			42.30
01 2620 430 1 006	910-3383	TRASH SVS OCT 2019		42.30
			Vendor Total:	2,413.10
	65036 INSTRU MED			195.00
01 2151 430 0 000	782	AUDIOMETERS CALIBRATION CHARGE		195.00
			Vendor Total:	195.00
	65037 INTELEPEER CLOUD COMMUNICATION LLC			342.57
01 2510 382 0 000	INV-171969	SVS 10/1/19-10/31/19		342.57
			Vendor Total:	342.57
	65038 ISTE			115.00
01 2230 810 0 000	597272-19/20	ISTE Basic Membership		125.00
01 2230 810 0 000	597272-19/20	Coupon code: MBR10		(10.00)
			Vendor Total:	115.00
	65039 JOHNSON HARDWARE CO			42.42
01 2620 739 0 000	0909912-IN	TOOLS		42.42
			Vendor Total:	42.42
	65040 JOSLYNNE STAUSS			80.57
01 2213 330 1 004	REIMB 11/18/19	CPR - CARSTEN		14.40
01 2710 320 0 000	REIMB 11/18/19	CPR - BAYER		14.41
01 1100 320 2 001	REIMB 11/18/19	CPR - MASSA		14.40
1111				
01 2130 610 2 001	REIMB 11/18/19	CPR		37.36
			Vendor Total:	80.57
	65041 JUST FOR KIDS THERAPY			814.86
01 6408 340 0 000	120	B-2 PT SVS		100.50
01 6408 340 1 000	120	3-5 PT SVS		67.00
01 1200 340 2 000	120	SA PT SVS		536.00
1215				
01 1200 334 0 000	120	SA PT SVS MILEAGE		111.36
1215				
	65041 JUST FOR KIDS THERAPY			1,615.66
01 1200 334 0 000	157	PT SVS		175.16
1215				
01 1200 340 0 000	157	SA PT SVS		1,155.75
1215				
01 6408 340 0 000	157	B2 PT SVS		100.50
01 6408 340 1 000	157	3-5 PT SVS		184.25
			Vendor Total:	2,430.52
	65042 JW PEPPER & SON, INC.			210.98

Check #	Vendor Name	Account Number	Invoice	Description	Amount	Amount
01 1100 610 2 001 1193	166087294		Various music	210.98		
	65042 JW PEPPER & SON, INC.			80.99		
01 1100 610 2 001 1193	166408513		Various music	80.99		
	65042 JW PEPPER & SON, INC.			11.25		
01 1100 610 2 001 1193	166408517		Various music	11.25		
	65042 JW PEPPER & SON, INC.			56.25		
01 1100 610 2 001 1193	166651272		Various music	56.25		
	65042 JW PEPPER & SON, INC.			35.98		
01 1100 610 2 001 1193	168090533		Various music	35.98		
	65042 JW PEPPER & SON, INC.			10.24		
01 1100 610 2 001 1193	171543277		Various music	10.24		
	65042 JW PEPPER & SON, INC.			60.74		
01 1100 610 2 001 1193	172016645		Various music	60.74		
	65042 JW PEPPER & SON, INC.			3.10		
01 1100 610 2 001 1193	173210013		Various music	3.10		
	65042 JW PEPPER & SON, INC.			28.50		
01 1100 610 2 001 1193	173458516		Various music	28.50		
	65042 JW PEPPER & SON, INC.			25.89		
01 1100 610 2 001 1193	188461429		Various music	25.89		
	65042 JW PEPPER & SON, INC.			52.59		
01 1100 610 2 001 1193	198205025		Various music	52.59		
	65042 JW PEPPER & SON, INC.			201.99		
01 1100 610 2 002 1194	205429804		Music (Open PO)	201.99		
						Vendor Total: 778.50
	65043 KIDWELL INC			100.00		
01 2620 740 1 006	142310		INSTALL AND TEST REPLACEMENT SPEAKER	100.00		
						Vendor Total: 100.00
	65044 KRIHA FLUID POWER CO., INC.			175.27		
01 2710 430 0 000	387723		POWER STEERING HOSES BUS 5	175.27		
						Vendor Total: 175.27
	65045 KRIS SPATH			104.74		
01 1100 320 2 001 1172	REIMB 12/3/19		NATIONAL FFA CONV	104.74		
						Vendor Total: 104.74
	65046 KSB SCHOOL LAW			1,026.46		
01 2330 317 0 000	7040		OCT 2019 SVS	1,026.46		
						Vendor Total: 1,026.46
	64987 KUBOTA LEASING			575.57		
01 2620 732 0 000	DEC 19-0001		UTV LEASE PMT DEC 19	575.57		
						Vendor Total: 575.57
	65047 KYLA BLUM			7,463.57		

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1200 340 0 000 1215	10/22/19- 11/20/19	SVS 10/22/19-11/20/19		7,168.00
01 1200 334 0 000 1215	10/22/19- 11/20/19	SVS 10/22/19-11/20/19		295.57
			Vendor Total:	7,463.57
65048	LEARNING A-Z			219.90
01 2212 640 0 000	2197507	WIS/Eagle Online Subscription		219.90
			Vendor Total:	219.90
65049	LINCOLN ELECTRIC SYSTEM			2,479.88
01 2610 622 2 001	023814703- 1119	SVS 10/1/19-10/31/19		2,479.88
65049	LINCOLN ELECTRIC SYSTEM			5,093.65
01 2610 622 2 002	023832404- 1119	SVS 10/1/19-10/31/19		5,093.65
65049	LINCOLN ELECTRIC SYSTEM			3,522.36
01 2610 622 2 002	023832504- 1119	SVS 10/1/19-10/31/19		3,522.36
65049	LINCOLN ELECTRIC SYSTEM			13,317.03
01 2610 622 2 001	942809903- 1119	SVS 10/1/19-10/31/19		13,317.03
65049	LINCOLN ELECTRIC SYSTEM			26.20
01 2610 622 1 006	944800203- 1119	SVS 10/23/19-11/19/19		26.20
65049	LINCOLN ELECTRIC SYSTEM			1,928.09
01 2610 622 1 006	944800303- 1119	SVS 10/1/19-10/31/19		1,928.09
65049	LINCOLN ELECTRIC SYSTEM			203.44
01 2610 622 1 006	944800403- 1119	SVS 10/23/19-11/19/19		203.44
65049	LINCOLN ELECTRIC SYSTEM			55.35
01 2610 622 1 006	944800503- 1119	SVS 10/23/19-11/19/19		55.35
65049	LINCOLN ELECTRIC SYSTEM			34.26
01 2610 622 1 006	944800603- 1119	SVS 10/23/19-11/19/19		34.26
65049	LINCOLN ELECTRIC SYSTEM			2,424.75
01 2610 622 1 006	944800703- 1119	SVS 10/1/19-10/31/19		2,424.75
65049	LINCOLN ELECTRIC SYSTEM			112.33
01 2610 622 1 006	944800803- 1119	SVS 10/23/19-11/19/19		112.33
65049	LINCOLN ELECTRIC SYSTEM			121.52
01 2610 622 0 000	944800903- 1119	SVS 10/23/19-11/19/19		121.52
65049	LINCOLN ELECTRIC SYSTEM			183.46
01 2610 622 0 000	944801003- 1119	SVS 10/23/19-11/19/19		183.46
65049	LINCOLN ELECTRIC SYSTEM			3,252.24
01 2610 622 1 004	944801103- 1119	SVS 10/1/19-10/31/19		3,252.24
			Vendor Total:	32,754.56
65050	LINCOLN JOURNAL STAR			303.00
01 2310 540 0 000	869158-1	ADV		303.00
65050	LINCOLN JOURNAL STAR			256.00
01 2310 540 0 000	872071-1	ADV		256.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		
65050	LINCOLN JOURNAL STAR		337.00	
01 2310 540 0 000	872071-1-	ADV		337.00
65050	LINCOLN JOURNAL STAR		574.00	
01 2310 540 0 000	877311-1	ADV		574.00
65050	LINCOLN JOURNAL STAR		650.00	
01 2310 540 0 000	9/17/19	ADV		650.00
			Vendor Total:	2,120.00
65051	LINCOLN WINLECTRIC CO		78.11	
01 2620 740 0 000	398775 01	SUPPLIES		78.11
65051	LINCOLN WINLECTRIC CO		73.74	
01 2620 740 2 001	399746 01	SUPPLIES		73.74
			Vendor Total:	151.85
65052	LTR/TOWING		169.50	
01 2712 430 0 000	96865	SUBURBAN 4 TOW		169.50
65052	LTR/TOWING		294.50	
01 2710 430 0 000	96890	TOWING BUS 6		294.50
			Vendor Total:	464.00
64988	MADISON NATIONAL LIFE INSURANCE CO INC		408.06	
01 6408 281 2 000	LIFE- DEC - LIFE INSURANCE 0002			2.62
01 1100 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			4.80
01 1100 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			14.40
01 1100 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			4.80
01 1100 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			12.00
01 1100 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			4.80
01 1100 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			12.00
01 1100 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			4.80
01 1100 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			12.00
01 3540 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			2.40
01 3535 211 0 000	LIFE- DEC - LIFE INSURANCE 0002			0.60
01 6200 211 1 003	LIFE- DEC - LIFE INSURANCE 0002			2.40
01 6200 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			2.40
01 6310 211 1 006	LIFE- DEC - LIFE INSURANCE 0002			1.34
01 6408 281 1 000	LIFE- DEC - LIFE INSURANCE 0002			4.34
01 2410 211 1 004	LIFE- DEC - LIFE INSURANCE 0002			3.00
01 2410 211 1 006	LIFE- DEC - LIFE INSURANCE 0002			3.00
01 2410 211 2 001	LIFE- DEC - LIFE INSURANCE 0002			7.50
01 2410 211 2 002	LIFE- DEC - LIFE INSURANCE 0002			6.00
01 2710 216 0 000	LIFE- DEC - LIFE INSURANCE 0002			0.75
01 2712 216 0 000	LIFE- DEC - LIFE INSURANCE 0002			0.75
01 2220 211 2 001	LIFE- DEC - LIFE INSURANCE			2.40

<u>Check #</u>	<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>	<u>Amount</u>
		0002			
01 2220 211 2 002		LIFE- DEC -	LIFE INSURANCE		1.99
		0002			
01 2230 211 0 000		LIFE- DEC -	LIFE INSURANCE		3.00
		0002			
01 2320 215 0 000		LIFE- DEC -	LIFE INSURANCE		6.00
		0002			
01 2320 216 0 000		LIFE- DEC -	LIFE INSURANCE		3.00
		0002			
01 2410 211 1 003		LIFE- DEC -	LIFE INSURANCE		3.00
		0002			
01 2151 211 1 006		LIFE- DEC -	LIFE INSURANCE		1.20
		0002			
01 2190 211 2 001		LIFE- DEC -	LIFE INSURANCE		1.50
		0002			
01 2212 211 0 000		LIFE- DEC -	LIFE INSURANCE		3.00
		0002			
01 2220 211 1 003		LIFE- DEC -	LIFE INSURANCE		1.92
		0002			
01 2220 211 1 004		LIFE- DEC -	LIFE INSURANCE		1.44
		0002			
01 2220 211 1 006		LIFE- DEC -	LIFE INSURANCE		1.44
		0002			
01 2141 211 1 004		LIFE- DEC -	LIFE INSURANCE		0.48
		0002			
01 2141 211 1 006		LIFE- DEC -	LIFE INSURANCE		0.48
		0002			
01 2141 211 2 001		LIFE- DEC -	LIFE INSURANCE		0.48
		0002			
01 2141 211 2 002		LIFE- DEC -	LIFE INSURANCE		0.48
		0002			
01 2151 211 1 003		LIFE- DEC -	LIFE INSURANCE		2.40
		0002			
01 2151 211 1 004		LIFE- DEC -	LIFE INSURANCE		1.20
		0002			
01 2120 211 1 003		LIFE- DEC -	LIFE INSURANCE		1.20
		0002			
01 2120 211 1 004		LIFE- DEC -	LIFE INSURANCE		2.40
		0002			
01 2120 211 1 006		LIFE- DEC -	LIFE INSURANCE		2.40
		0002			
01 2120 211 2 001		LIFE- DEC -	LIFE INSURANCE		3.60
		0002			
01 2120 211 2 002		LIFE- DEC -	LIFE INSURANCE		2.40
		0002			
01 2141 211 1 003		LIFE- DEC -	LIFE INSURANCE		0.48
		0002			
01 1200 211 2 002		LIFE- DEC -	LIFE INSURANCE		9.60
1221		0002			
01 1200 211 1 004		LIFE- DEC -	LIFE INSURANCE		1.20
1222		0002			
01 1200 211 2 001		LIFE- DEC -	LIFE INSURANCE		2.40
1222		0002			
01 1200 211 2 002		LIFE- DEC -	LIFE INSURANCE		2.40
1222		0002			
01 1200 211 1 003		LIFE- DEC -	LIFE INSURANCE		2.40
1223		0002			
01 1200 211 2 001		LIFE- DEC -	LIFE INSURANCE		2.40
1225		0002			
01 1200 211 2 001		LIFE- DEC -	LIFE INSURANCE		1.20
1212		0002			

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 1200 211 0 000 1214	LIFE- DEC - LIFE INSURANCE 0002	3.00
01 1200 211 1 003 1221	LIFE- DEC - LIFE INSURANCE 0002	7.20
01 1200 211 1 004 1221	LIFE- DEC - LIFE INSURANCE 0002	3.60
01 1200 211 1 006 1221	LIFE- DEC - LIFE INSURANCE 0002	7.20
01 1200 211 2 001 1221	LIFE- DEC - LIFE INSURANCE 0002	10.97
01 1100 211 2 001 1193	LIFE- DEC - LIFE INSURANCE 0002	0.79
01 1100 211 2 002 1193	LIFE- DEC - LIFE INSURANCE 0002	2.02
01 1100 211 1 003 1194	LIFE- DEC - LIFE INSURANCE 0002	0.12
01 1100 211 1 006 1194	LIFE- DEC - LIFE INSURANCE 0002	0.70
01 1100 211 2 001 1194	LIFE- DEC - LIFE INSURANCE 0002	1.58
01 1100 211 2 002 1194	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 1 006 1190	LIFE- DEC - LIFE INSURANCE 0002	0.79
01 1100 211 2 001 1190	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 2 002 1190	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 1 003 1193	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 1 004 1193	LIFE- DEC - LIFE INSURANCE 0002	1.80
01 1100 211 1 006 1193	LIFE- DEC - LIFE INSURANCE 0002	1.80
01 1100 211 2 001 1174	LIFE- DEC - LIFE INSURANCE 0002	2.64
01 1100 211 2 002 1174	LIFE- DEC - LIFE INSURANCE 0002	2.02
01 1100 211 2 001 1176	LIFE- DEC - LIFE INSURANCE 0002	4.39
01 1100 211 2 002 1176	LIFE- DEC - LIFE INSURANCE 0002	2.81
01 1100 211 1 003 1190	LIFE- DEC - LIFE INSURANCE 0002	0.82
01 1100 211 1 004 1190	LIFE- DEC - LIFE INSURANCE 0002	0.79
01 1100 211 2 002 1168	LIFE- DEC - LIFE INSURANCE 0002	4.80
01 1100 211 2 001 1169	LIFE- DEC - LIFE INSURANCE 0002	1.63
01 1100 211 2 002 1169	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 2 001 1170	LIFE- DEC - LIFE INSURANCE 0002	3.17
01 1100 211 2 002 1170	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 2 001 1172	LIFE- DEC - LIFE INSURANCE 0002	0.82
01 1160 211 1 003	LIFE- DEC - LIFE INSURANCE 0002	6.00
01 1160 211 1 006	LIFE- DEC - LIFE INSURANCE 0002	1.20

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 1100 211 1 003 1168	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 1 004 1168	LIFE- DEC - LIFE INSURANCE 0002	1.80
01 1100 211 1 006 1168	LIFE- DEC - LIFE INSURANCE 0002	1.80
01 1100 211 2 001 1168	LIFE- DEC - LIFE INSURANCE 0002	3.98
01 1100 211 2 001 1124	LIFE- DEC - LIFE INSURANCE 0002	7.61
01 1100 211 2 001 1130	LIFE- DEC - LIFE INSURANCE 0002	10.01
01 1100 211 2 001 1140	LIFE- DEC - LIFE INSURANCE 0002	11.40
01 1150 211 1 006	LIFE- DEC - LIFE INSURANCE 0002	1.20
01 1100 211 2 001 1153	LIFE- DEC - LIFE INSURANCE 0002	12.00
01 1100 211 2 001 1155	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 2 002 1106	LIFE- DEC - LIFE INSURANCE 0002	15.98
01 1100 211 2 002 1107	LIFE- DEC - LIFE INSURANCE 0002	13.58
01 1100 211 2 002 1108	LIFE- DEC - LIFE INSURANCE 0002	13.99
01 1100 211 2 001 1110	LIFE- DEC - LIFE INSURANCE 0002	12.79
01 1100 211 2 001 1114	LIFE- DEC - LIFE INSURANCE 0002	1.20
01 1100 211 2 002 1116	LIFE- DEC - LIFE INSURANCE 0002	0.41
01 1100 211 1 003 1103	LIFE- DEC - LIFE INSURANCE 0002	7.20
01 1100 211 1 006 1103	LIFE- DEC - LIFE INSURANCE 0002	12.00
01 1100 211 1 003 1104	LIFE- DEC - LIFE INSURANCE 0002	2.40
01 1100 211 1 006 1104	LIFE- DEC - LIFE INSURANCE 0002	8.26
01 1100 211 1 003 1105	LIFE- DEC - LIFE INSURANCE 0002	4.80
01 1100 211 1 006 1105	LIFE- DEC - LIFE INSURANCE 0002	14.40
64988	MADISON NATIONAL LIFE INSURANCE CO INC	2,640.59
01 2712 216 0 000	LTD- DEC 1- LTD INSURANCE 0002	7.32
01 3540 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	12.49
01 3535 211 0 000	LTD- DEC 1- LTD INSURANCE 0002	4.59
01 6200 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	10.49
01 6200 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	15.87
01 6310 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	8.74
01 2410 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	23.13
01 2410 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	23.44

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 2410 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	24.59
01 2410 211 2 001	LTD- DEC 1- LTD INSURANCE 0002	59.07
01 2410 211 2 002	LTD- DEC 1- LTD INSURANCE 0002	48.19
01 2710 216 0 000	LTD- DEC 1- LTD INSURANCE 0002	7.32
01 2220 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	7.64
01 2220 211 2 001	LTD- DEC 1- LTD INSURANCE 0002	16.77
01 2220 211 2 002	LTD- DEC 1- LTD INSURANCE 0002	14.43
01 2230 211 0 000	LTD- DEC 1- LTD INSURANCE 0002	21.88
01 2320 215 0 000	LTD- DEC 1- LTD INSURANCE 0002	41.25
01 2320 216 0 000	LTD- DEC 1- LTD INSURANCE 0002	27.42
01 2151 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	7.57
01 2151 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	7.57
01 2190 211 2 001	LTD- DEC 1- LTD INSURANCE 0002	11.57
01 2212 211 0 000	LTD- DEC 1- LTD INSURANCE 0002	28.00
01 2220 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	11.15
01 2220 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	9.08
01 2141 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	3.61
01 2141 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	3.61
01 2141 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	3.61
01 2141 211 2 001	LTD- DEC 1- LTD INSURANCE 0002	3.61
01 2141 211 2 002	LTD- DEC 1- LTD INSURANCE 0002	3.61
01 2151 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	17.51
01 1200 211 2 001 1225	LTD- DEC 1- LTD INSURANCE 0002	15.21
01 2120 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	8.75
01 2120 211 1 004	LTD- DEC 1- LTD INSURANCE 0002	15.50
01 2120 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	17.73
01 2120 211 2 001	LTD- DEC 1- LTD INSURANCE 0002	29.06
01 2120 211 2 002	LTD- DEC 1- LTD INSURANCE 0002	18.26
01 1200 211 2 001 1221	LTD- DEC 1- LTD INSURANCE 0002	68.96
01 1200 211 2 002 1221	LTD- DEC 1- LTD INSURANCE 0002	62.92
01 1200 211 1 004 1222	LTD- DEC 1- LTD INSURANCE 0002	8.29

BOARD REPORT FOR PERIOD ENDING DECEMBER 2, 2019

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>	
<u>Account Number</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
01 1200 211 2 001 1222	LTD- DEC 1- 0002	LTD INSURANCE	17.98
01 1200 211 2 002 1222	LTD- DEC 1- 0002	LTD INSURANCE	16.15
01 1200 211 1 003 1223	LTD- DEC 1- 0002	LTD INSURANCE	16.69
01 1100 211 2 002 1194	LTD- DEC 1- 0002	LTD INSURANCE	18.28
01 1200 211 2 001 1212	LTD- DEC 1- 0002	LTD INSURANCE	10.02
01 1200 211 0 000 1214	LTD- DEC 1- 0002	LTD INSURANCE	25.46
01 1200 211 1 003 1221	LTD- DEC 1- 0002	LTD INSURANCE	43.50
01 1200 211 1 004 1221	LTD- DEC 1- 0002	LTD INSURANCE	23.79
01 1200 211 1 006 1221	LTD- DEC 1- 0002	LTD INSURANCE	46.84
01 1100 211 1 006 1193	LTD- DEC 1- 0002	LTD INSURANCE	9.48
01 1100 211 2 001 1193	LTD- DEC 1- 0002	LTD INSURANCE	5.35
01 1100 211 2 002 1193	LTD- DEC 1- 0002	LTD INSURANCE	13.00
01 1100 211 1 003 1194	LTD- DEC 1- 0002	LTD INSURANCE	0.88
01 1100 211 1 006 1194	LTD- DEC 1- 0002	LTD INSURANCE	5.69
01 1100 211 2 001 1194	LTD- DEC 1- 0002	LTD INSURANCE	14.00
01 1100 211 1 004 1190	LTD- DEC 1- 0002	LTD INSURANCE	4.48
01 1100 211 1 006 1190	LTD- DEC 1- 0002	LTD INSURANCE	4.48
01 1100 211 2 001 1190	LTD- DEC 1- 0002	LTD INSURANCE	10.58
01 1100 211 2 002 1190	LTD- DEC 1- 0002	LTD INSURANCE	15.39
01 1100 211 1 003 1193	LTD- DEC 1- 0002	LTD INSURANCE	11.85
01 1100 211 1 004 1193	LTD- DEC 1- 0002	LTD INSURANCE	9.48
01 1100 211 2 001 1172	LTD- DEC 1- 0002	LTD INSURANCE	6.27
01 1100 211 2 001 1174	LTD- DEC 1- 0002	LTD INSURANCE	17.10
01 1100 211 2 002 1174	LTD- DEC 1- 0002	LTD INSURANCE	13.62
01 1100 211 2 001 1176	LTD- DEC 1- 0002	LTD INSURANCE	29.56
01 1100 211 2 002 1176	LTD- DEC 1- 0002	LTD INSURANCE	17.09
01 1100 211 1 003 1190	LTD- DEC 1- 0002	LTD INSURANCE	4.62
01 1100 211 2 001 1168	LTD- DEC 1- 0002	LTD INSURANCE	33.32
01 1100 211 2 002 1168	LTD- DEC 1- 0002	LTD INSURANCE	25.92
01 1100 211 2 001 1169	LTD- DEC 1- 0002	LTD INSURANCE	12.28
01 1100 211 2 002 1169	LTD- DEC 1- 0002	LTD INSURANCE	13.46

Check #	Vendor Name	Amount
Account Number	Invoice Description	Amount
01 1100 211 2 001 1170	LTD- DEC 1- LTD INSURANCE 0002	23.32
01 1100 211 2 002 1170	LTD- DEC 1- LTD INSURANCE 0002	15.83
01 1100 211 2 001 1155	LTD- DEC 1- LTD INSURANCE 0002	18.62
01 1160 211 1 003	LTD- DEC 1- LTD INSURANCE 0002	39.40
01 1160 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	8.75
01 1100 211 1 003 1168	LTD- DEC 1- LTD INSURANCE 0002	10.49
01 1100 211 1 004 1168	LTD- DEC 1- LTD INSURANCE 0002	11.17
01 1100 211 1 006 1168	LTD- DEC 1- LTD INSURANCE 0002	11.17
01 1100 211 2 002 1116	LTD- DEC 1- LTD INSURANCE 0002	2.62
01 1100 211 2 001 1124	LTD- DEC 1- LTD INSURANCE 0002	45.72
01 1100 211 2 001 1130	LTD- DEC 1- LTD INSURANCE 0002	67.30
01 1100 211 2 001 1140	LTD- DEC 1- LTD INSURANCE 0002	80.89
01 1150 211 1 006	LTD- DEC 1- LTD INSURANCE 0002	8.75
01 1100 211 2 001 1153	LTD- DEC 1- LTD INSURANCE 0002	71.29
01 1100 211 1 006 1105	LTD- DEC 1- LTD INSURANCE 0002	94.51
01 1100 211 2 002 1106	LTD- DEC 1- LTD INSURANCE 0002	92.43
01 1100 211 2 002 1107	LTD- DEC 1- LTD INSURANCE 0002	84.48
01 1100 211 2 002 1108	LTD- DEC 1- LTD INSURANCE 0002	97.00
01 1100 211 2 001 1110	LTD- DEC 1- LTD INSURANCE 0002	82.88
01 1100 211 2 001 1114	LTD- DEC 1- LTD INSURANCE 0002	7.57
01 1100 211 1 004 1102	LTD- DEC 1- LTD INSURANCE 0002	65.44
01 1100 211 1 003 1103	LTD- DEC 1- LTD INSURANCE 0002	42.49
01 1100 211 1 006 1103	LTD- DEC 1- LTD INSURANCE 0002	64.83
01 1100 211 1 003 1104	LTD- DEC 1- LTD INSURANCE 0002	17.68
01 1100 211 1 006 1104	LTD- DEC 1- LTD INSURANCE 0002	49.82
01 1100 211 1 003 1105	LTD- DEC 1- LTD INSURANCE 0002	29.36
01 1100 211 1 003 1100	LTD- DEC 1- LTD INSURANCE 0002	27.45
01 1100 211 1 004 1100	LTD- DEC 1- LTD INSURANCE 0002	75.89
01 1100 211 1 003 1101	LTD- DEC 1- LTD INSURANCE 0002	26.97
01 1100 211 1 004 1101	LTD- DEC 1- LTD INSURANCE 0002	70.58
01 1100 211 1 003 1102	LTD- DEC 1- LTD INSURANCE 0002	23.07

Check #	Vendor Name	Amount	Amount
Account Number	Invoice	Description	Amount
01 6408 211 1 000	LTD- DEC 1-0002	LTD INSURANCE	30.95
01 6408 211 2 000	LTD- DEC 1-0002	LTD INSURANCE	15.45
Vendor Total:			3,048.65
65053	MATHESON-LINWELD		54.15
01 2620 740 0 000	51533077	CYLINDER RENTAL 10/1/19-10/31/19	54.15
65053	MATHESON-LINWELD		99.75
01 2710 610 0 000	51533078	CYLINDER RENTAL 10/1/19-10/31/19	99.75
Vendor Total:			153.90
65054	MATTICE LOCK AND SAFE		16.25
01 2620 740 2 002	3169	KEYS	16.25
65054	MATTICE LOCK AND SAFE		13.00
01 2630 430 2 001	3174	KEYS	13.00
Vendor Total:			29.25
65055	MCKINNIS INC		1,350.45
01 2620 430 2 001	35143	ROOF LEAK	1,350.45
65055	MCKINNIS INC		509.68
01 2620 430 2 002	35193	ROOF REPAIRS	509.68
Vendor Total:			1,860.13
65056	MECHANICAL SALES INC		3,900.00
01 2620 430 1 006	48900	SERVICE VRV SYSTEM	3,900.00
Vendor Total:			3,900.00
65057	MENARDS LINCOLN-NORTH		4.86
01 2620 740 2 001	56421	SUPPLIES	4.86
65057	MENARDS LINCOLN-NORTH		24.73
01 2620 739 0 000	56423	EQUIP	24.73
65057	MENARDS LINCOLN-NORTH		22.38
01 2620 740 1 004	56809	SUPPLIES	22.38
65057	MENARDS LINCOLN-NORTH		26.95
01 1100 733 2 001	56858	Various tools	26.95
1170			
65057	MENARDS LINCOLN-NORTH		21.96
01 2620 740 1 004	56891	SUPPLIES	21.96
65057	MENARDS LINCOLN-NORTH		0.98
01 1100 733 2 001	56950	Various tools	0.98
1170			
65057	MENARDS LINCOLN-NORTH		47.94
01 2620 740 0 000	56958	SUPPLIES	47.94
65057	MENARDS LINCOLN-NORTH		132.98
01 1100 733 2 001	57271	Various tools	132.98
1170			
65057	MENARDS LINCOLN-NORTH		59.96
01 2620 740 0 000	57379	SUPPLIES	59.96
65057	MENARDS LINCOLN-NORTH		6.99
01 2620 740 2 001	57380	SUPPLIES	6.99
65057	MENARDS LINCOLN-NORTH		143.64
01 1100 733 2 001	57530	Various tools	143.64
1170			
65057	MENARDS LINCOLN-NORTH		37.94
01 2630 430 2 001	57821	SUPPLIES	37.94

Check #	Vendor Name	Account Number	Invoice	Description	Amount	Amount
	65057 MENARDS LINCOLN-NORTH				30.41	
01 2620 740 1 004		57833		SUPPLIES		30.41
	65057 MENARDS LINCOLN-NORTH				10.05	
01 2620 740 1 006		57882		SUPPLIES		10.05
	65057 MENARDS LINCOLN-NORTH				49.96	
01 2620 739 0 000		57911		TOOLS		49.96
	65057 MENARDS LINCOLN-NORTH				28.91	
01 2620 740 2 002		57912		SUPPLIES		28.91
	65057 MENARDS LINCOLN-NORTH				105.40	
01 2620 740 2 001		57913		SUPPLIES		105.40
	65057 MENARDS LINCOLN-NORTH				99.87	
01 2620 739 0 000		57993		TOOLS		99.87
						Vendor Total: 855.91
	65058 MICHAEL HAMAN				1,050.00	
01 3540 890 1 003		REIMB 12/3/19		REIMB NOV-MAY EC TUITION		1,050.00
						Vendor Total: 1,050.00
	65059 MIDWEST TECHNOLOGY PRODUCTS				737.00	
01 1100 610 2 002 1170		2109559-00		No.2 Drafting Pencil		30.50
01 1100 610 2 002 1170		2109559-00		Premium Heavy Drawing Paper		63.50
01 1100 610 2 002 1170		2109559-00		Performance Tri-Scale		116.70
01 1100 610 2 002 1170		2109559-00		Clipboard Clips		125.10
01 1100 610 2 002 1170		2109559-00		3/8" Round Head Screws		7.44
01 1100 610 2 002 1170		2109559-00		S/H		67.00
01 1100 610 2 002 1170		2109559-00		Basswood-Wood Body Blank		216.60
01 1100 610 2 002 1170		2109559-00		Front Dragster Wheels		32.40
01 1100 610 2 002 1170		2109559-00		Rear Dragster Wheels		32.40
01 1100 610 2 002 1170		2109559-00		Screw Eyes		17.56
01 1100 610 2 002 1170		2109559-00		Dragster Axles		12.00
01 1100 610 2 002 1170		2109559-00		Red Cap Erasers		15.80
	65059 MIDWEST TECHNOLOGY PRODUCTS				5.37	
01 1100 610 2 002 1170		2109741-00		SCREWS		4.88
01 1100 610 2 002 1170		2109741-00		S/H		0.49
						Vendor Total: 742.37
	65060 NCECBVI				4,444.44	
01 1200 591 0 000 1215		T-359		INSTRUCTION MULTI CATEGORICAL SA		4,444.44
						Vendor Total: 4,444.44
	65061 NCSA				1,080.00	
01 2410 810 2 001		62277		DUES 9/1/19-8/31/20 GIVENS		235.00
01 1200 810 0 000 1214		62277		DUES 9/1/19-8/31/20, CASE - MCMILLAN		510.00
01 2212 810 0 000		62277		DUES 9/1/19-8/31/20		335.00

Check #	Vendor Name	Amount		Amount	
Account Number	Invoice	Description		Amount	
				Vendor Total:	1,080.00
	65101 NEBRASKA CENTRAL EQUIPMENT INC		34.70		
01 2710 430 0 000	0161528-IN	PARTS		34.70	
	65101 NEBRASKA CENTRAL EQUIPMENT INC		62.65		
01 2710 430 0 000	0161587-IN	PARTS		62.65	
	65101 NEBRASKA CENTRAL EQUIPMENT INC		98.29		
01 2710 430 0 000	0161853-IN	PARTS		98.29	
				Vendor Total:	195.64
	65062 NSBA		175.00		
01 1100 810 2 001	STATE	State Marching Band fee		175.00	
1194	MARCHING				
	2019				
				Vendor Total:	175.00
	65068 O'REILLY AUTOMOTIVE STORES INC		37.99		
01 2712 430 0 000	5824-144393	VALVE SUB 4		37.99	
	65068 O'REILLY AUTOMOTIVE STORES INC		269.03		
01 2710 430 0 000	5824-145620	PARTS		269.03	
	65068 O'REILLY AUTOMOTIVE STORES INC		59.34		
01 2710 430 0 000	5824-145742	PARTS FOR RANGER		59.34	
	65068 O'REILLY AUTOMOTIVE STORES INC		42.55		
01 2710 430 0 000	5824-145762	PARTS FOR RANGER		42.55	
	65068 O'REILLY AUTOMOTIVE STORES INC		27.27		
01 2710 430 0 000	5824-145763	PARTS FOR RANGER		27.27	
	65068 O'REILLY AUTOMOTIVE STORES INC		(318.70)		
01 2710 430 0 000	5824136681	CREDIT		(318.70)	
	65068 O'REILLY AUTOMOTIVE STORES INC		(5.82)		
01 2710 430 0 000	EB80003215	CREDIT		(5.82)	
	65068 O'REILLY AUTOMOTIVE STORES INC		(7.29)		
01 2710 430 0 000	EB87769415	CREDIT		(7.29)	
				Vendor Total:	104.37
	65063 OCCUPATIONAL HEALTH CENTERS OF NEBRASKA		185.50		
01 2710 340 0 000	256487935	DOT PHYS - DOWDING, RANDOM - MORTON		185.50	
				Vendor Total:	185.50
	65064 OFFICE DEPOT		200.10		
01 2212 610 0 000	388864107001	EASEL PADS		200.10	
	65064 OFFICE DEPOT		56.56		
01 2320 610 0 000	400289381001	INTEROFFICE ENVELOPES		13.89	
01 2320 610 0 000	400289381001	ELECTRIC STAPLER		41.24	
01 2320 610 0 000	400289381001	IMPORT SURCHARGE		1.43	
	65064 OFFICE DEPOT		42.70		
01 2320 610 0 000	400289381002	CARD STOCK		17.08	
01 2212 610 0 000	400289381002	CARD STOCK		25.62	
				Vendor Total:	299.36
	65065 OMAHA PUBLIC POWER DISTRICT		4,376.76		
01 2610 622 1 003	8764000061-1119	SVS 10/23/19-11/20/19		4,376.76	
				Vendor Total:	4,376.76
	65066 ONE CALL CONCEPTS INC		26.51		
01 2230 430 0 000	9100535	LOCATES OCT 19		26.51	
				Vendor Total:	26.51

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
	65067 ONE SOURCE		79.00	
01 2310 350 0 000	3524- 20191031	SVS 10/25/19-10/28/19		79.00
	65067 ONE SOURCE		5.00	
01 2310 350 0 000	3524V- 20191031	SVS 8/20/19		5.00
				Vendor Total: 84.00
	65069 OVERHEAD DOOR COMPANY		40.00	
01 2630 430 1 003	40449	OHD REMOTE		40.00
				Vendor Total: 40.00
	65070 PAYFLEX		509.00	
01 2310 350 0 000	21014- 1368082	SVS 11/1/19-11/30/19		509.00
				Vendor Total: 509.00
	65071 PERRY GUTHERY HAASE & GESSFORD		8,193.90	
01 2330 317 0 000	369	SVS 9/24/19-10/24/19		8,193.90
				Vendor Total: 8,193.90
	65072 POMP'S TIRE SERVICE INC		3,975.00	
01 2710 430 0 000	1430009940	TIRES, BUS 2, 9, 22		3,975.00
				Vendor Total: 3,975.00
	65073 PRESTO X COMPANY		50.00	
01 2620 430 2 002	4706431	PEST CONTROL SVS 11/24/19		50.00
	65073 PRESTO X COMPANY		49.00	
01 2620 430 1 004	4706432	PEST CONTROL SVS 11/24/19		49.00
	65073 PRESTO X COMPANY		53.00	
01 2620 430 1 006	4706437	PEST CONTROL SVS 11/24/19		53.00
	65073 PRESTO X COMPANY		49.00	
01 2620 430 1 003	4993537	PEST CONTROL SVS 11/19/19		49.00
	65073 PRESTO X COMPANY		53.00	
01 2620 430 2 001	4996782	PEST CONTROL SVS 11/20/19		53.00
	65073 PRESTO X COMPANY		49.00	
01 2620 430 1 004	4996788	PEST CONTROL SVS 11/20/19		49.00
	65073 PRESTO X COMPANY		50.00	
01 2620 430 2 002	4996790	PEST CONTROL SVS 11/20/19		50.00
	65073 PRESTO X COMPANY		53.00	
01 2620 430 1 006	4996791	PEST CONTROL SVS 11/20/19		53.00
				Vendor Total: 406.00
	65074 QP HARDWARE INC		15.36	
01 2630 430 1 003	3097/1	SUPPLIES		15.36
	65074 QP HARDWARE INC		14.09	
01 2630 430 1 003	3110/1	SUPPLIES		14.09
				Vendor Total: 29.45
	65075 RACHEL KORNFELD		72.98	
01 1100 734 2 002	REIMB 1111	DVD FOR CHOIR ROOM 11/18/19		72.98
	65075 RACHEL KORNFELD		116.26	
01 1100 610 2 001	REIMB 1193	SUPPLIES 12/3/19		116.26
				Vendor Total: 189.24
	65076 RAGAN LOFTON		271.44	
01 1200 332 2 002	10/28/19- 1221	MILEAGE 10/28/19-11/18/19 11/22/19		271.44

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
65076	RAGAN LOFTON			285.01
01 1200 332 2 002 1221	9/25/19- 10/25/19	MILEAGE 9/25/19-10/25/19		285.01
			Vendor Total:	556.45
65077	RECYCLING ENTERPRISES OF NE, INC.			365.00
01 2620 430 1 004	19A5177	RECYCLING SVS 12/1/19- 12/31/19		65.00
01 2620 430 1 006	19A5177	RECYCLING SVS 12/1/19- 12/31/19		65.00
01 2620 430 2 002	19A5177	RECYCLING SVS 12/1/19- 12/31/19		65.00
01 2620 430 2 001	19A5177	RECYCLING SVS 12/1/19- 12/31/19		85.00
01 2620 430 2 002	19A5177	RECYCLING SVS 12/1/19- 12/31/19		85.00
			Vendor Total:	365.00
65078	ROMANS, WIEMER & ASSOCIATES, PC			8,615.00
01 2310 315 0 000	5006-2019	2018-2019 AUDIT		8,615.00
			Vendor Total:	8,615.00
65079	ROSS RICENBAW			17.50
01 2410 580 2 002	REIMB 12/3/19	PARKING ADMIN DAYS		17.50
			Vendor Total:	17.50
65080	SCC BUSINESS OFFICE			320.80
01 3400 610 2 001	L-35945	COLLEGE VISIT MEAL		320.80
			Vendor Total:	320.80
65081	SCHOOL DISTRICT #145-IMPREST			288.36
01 2630 442 0 000	103119	DEERE CREDIT MOWER LEASE PMT		288.36
65081	SCHOOL DISTRICT #145-IMPREST			149.02
01 3400 610 2 001	DON CARMELOS	Don Carmelo's Pizzeria 11/1/19 lunch for Metro C		149.02
65081	SCHOOL DISTRICT #145-IMPREST			79.50
01 2320 610 0 000	2019	LABOR POSTER NE LABOR LAW POSTER		79.50
65081	SCHOOL DISTRICT #145-IMPREST			40.00
01 1100 640 2 002 1111	2019	QUIZ BOWL 8th Grade 2019-2020 Great Plains Quiz Bo		40.00
65081	SCHOOL DISTRICT #145-IMPREST			12.98
01 1100 610 2 001 1172	11/6/19	TSC 11/6/19 SUPPLIES		12.98
65081	SCHOOL DISTRICT #145-IMPREST			6.78
01 2410 610 1 003	WM 11/6/19	First Essentials by NUK™ Tri-Suction Bow		6.78
			Vendor Total:	576.64
65082	SCHOOL DISTRICT 145 LUNCH			89.49
01 2410 610 1 003	5TH GR RETREAT SNACK	5th Grade Retreat Snacks Cases of Chips		44.75
01 2410 610 1 006	5TH GR RETREAT SNACK	5th Grade Retreat Snacks Cases of Chips		44.74
65082	SCHOOL DISTRICT 145 LUNCH			396.97
01 3400 610 2 001	APPLY2COLLEG E 2019	BREAKFAST FOR APPLY2COLLEGE DAY		396.97
			Vendor Total:	486.46

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
65083	SCHOOL SPECIALTY, INC.			139.82
01 1100 610 2 002 1190	208124251448	Sharpie Fine point pk 12 blk		17.26
01 1100 610 2 002 1190	208124251448	Metallic Sharpie Set of 3		38.90
01 1100 610 2 002 1190	208124251448	Pack 60 elmers glue sticks		22.47
01 1100 610 2 002 1190	208124251448	Blue Watercolor refills crayola		12.95
01 1100 610 2 002 1190	208124251448	Crayola Watercolor Set		27.52
01 1100 610 2 002 1190	208124251448	Violet watercolor refills crayola		10.36
01 1100 610 2 002 1190	208124251448	Yellow watercolor refills crayola		10.36
			Vendor Total:	139.82
65084	SHERRI FRISBIE			2,313.00
01 2181 340 1 003	10/23/19- 11/18/19	SVS 10/23/19-11/18/19		2,052.00
01 2181 334 1 003	10/23/19- 11/18/19	SVS 10/23/19-11/18/19		261.00
			Vendor Total:	2,313.00
65085	SHERRY HARPER			241.28
01 1200 332 2 002 1221	10/24/19- 11/21/19	SVS 10/24/19-11/21/19		241.28
			Vendor Total:	241.28
65086	SIEMENS INDUSTRY, INC.			50.45
01 2620 740 2 001	5445756851	PARTS		50.45
65086	SIEMENS INDUSTRY, INC.			1,901.45
01 2620 430 1 003	5445758502	CONDENSING UNIT REPAIRS		1,901.45
			Vendor Total:	1,951.90
65087	SMALL ENGINE SPECIALISTS INC			189.99
01 1100 733 1 006 1111	323998	Leaf Blower		189.99
			Vendor Total:	189.99
65088	SOUTHERN CARLSON			100.16
01 2620 740 0 000	OM40660301	PARTS		100.16
			Vendor Total:	100.16
65089	STEPHANIE JONES			110.20
01 2162 333 1 003	9/23/19- 11/19/19	MILEAGE 9/23/19-11/19/19		110.20
			Vendor Total:	110.20
65090	TJ CABLE & UNDERGROUND SVS, LLC			1,400.00
01 2230 340 0 000	TJ2019-2209	OCT 2019 LOCATES		1,400.00
			Vendor Total:	1,400.00
65102	TRACTOR SUPPLY COMPANY			23.56
01 2710 430 0 000	1000083027	SUPPLIES		23.56
65102	TRACTOR SUPPLY COMPANY			9.58
01 2630 430 2 001	100083323	SUPPLIES		9.58
65102	TRACTOR SUPPLY COMPANY			6.99
01 2630 430 2 001	100083582	SUPPLIES		6.99
65102	TRACTOR SUPPLY COMPANY			5.16
01 2620 740 1 006	100084106	SUPPLIES		5.16
65102	TRACTOR SUPPLY COMPANY			84.95
01 2620 740 1 003	100084184	SUPPLIES		84.95

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
65102	TRACTOR SUPPLY COMPANY			44.97
01 2620 739 0 000	100085333	TOOLS		44.97
65102	TRACTOR SUPPLY COMPANY			15.98
01 2630 430 2 001	100085490	SUPPLIES		15.98
65102	TRACTOR SUPPLY COMPANY			5.27
01 2620 740 0 000	100086364	SUPPLIES		5.27
65102	TRACTOR SUPPLY COMPANY			32.93
01 2620 740 0 000	200034301	SUPPLIES		32.93
65102	TRACTOR SUPPLY COMPANY			3.99
01 1100 610 2 001	200034558	SUPPLIES		3.99
1172				
65102	TRACTOR SUPPLY COMPANY			15.98
01 2620 740 1 003	200034824	SUPPLIES		15.98
65102	TRACTOR SUPPLY COMPANY			8.25
01 2630 430 1 003	200523942	SUPPLIES		1.65
01 2630 430 1 004	200523942	SUPPLIES		1.65
01 2630 430 1 006	200523942	SUPPLIES		1.65
01 2630 430 2 001	200523942	SUPPLIES		1.65
01 2630 430 2 002	200523942	SUPPLIES		1.65
			Vendor Total:	257.61
65091	TRANE COMPANY			8,131.50
01 2620 430 1 003	310383674	CONTRACT 11/1/19-11/30/19		1,626.30
01 2620 430 1 004	310383674	CONTRACT 11/1/19-11/30/19		1,626.30
01 2620 430 1 006	310383674	CONTRACT 11/1/19-11/30/19		1,626.30
01 2620 430 2 001	310383674	CONTRACT 11/1/19-11/30/19		1,626.30
01 2620 430 2 002	310383674	CONTRACT 11/1/19-11/30/19		1,626.30
65091	TRANE COMPANY			1,354.09
01 2620 430 2 002	310399631	UNIT NOT HEATING		1,354.09
			Vendor Total:	9,485.59
65092	UNITE PRIVATE NETWORKS LLC			1,108.00
01 1100 735 2 001	SI-19-011939	ETHERNET 11/1/19-11/30/19		554.00
1111				
01 1100 735 1 003	SI-19-011939	ETHERNET 11/1/19-11/30/19		554.00
1111				
			Vendor Total:	1,108.00
65093	UPS			5.80
01 2510 531 0 000	000X4A104469	POSTAGE		5.80
			Vendor Total:	5.80
65094	US GAMES DIVISION OF BSN SPORTS			98.86
01 1100 610 1 004	907031449	Floor Marking Tape , 2 of		83.86
1168		each color, bl		
01 1100 610 1 004	907031449	S/H		15.00
1168				
			Vendor Total:	98.86
64989	USPS TMS #246043			1,500.00
01 2510 531 0 000	TMS#246043-	POSTAGE DEC 19		1,500.00
	0080			
			Vendor Total:	1,500.00
65095	VILLAGE OF EAGLE			2.80
01 2610 410 1 003	0990011385-	SVS 10/11/19-11/12/19		2.80
	1119			
			Vendor Total:	2.80
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS			3.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2310 540 0 000	I0000079676- 1002	ADV		3.00
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		40.20	
01 2310 540 0 000	I0000083107- 1009	ADV		40.20
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		20.73	
01 2310 540 0 000	I0000083107- 1010	ADV		20.73
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		3.00	
01 2310 540 0 000	I0000083107- 1016	ADV		3.00
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		153.05	
01 2310 540 0 000	I0000086665- 1017	ADV		153.05
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		40.20	
01 2310 540 0 000	I0000089413- 1030	ADV		40.20
65096	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		20.73	
01 2310 540 0 000	I0000089413- 1031	ADV		20.73
			Vendor Total:	280.91
65097	WATERLINK INC		324.83	
01 2620 430 1 003	26122	MONTHLY WATER TREATMENT SVS		81.20
01 2620 430 1 004	26122	MONTHLY WATER TREATMENT SVS		81.21
01 2620 430 2 001	26122	MONTHLY WATER TREATMENT SVS		81.21
01 2620 430 2 002	26122	MONTHLY WATER TREATMENT SVS		81.21
			Vendor Total:	324.83
65098	WILSON LANGUAGE TRAINING		148.50	
01 1200 610 1 006	1784865	WRS Letter Sound Cards 4th Edition		35.80
01 1200 610 1 006	1784865	Magnetic Journal & Letter Tiles		77.70
01 1200 610 1 006	1784865	Magnetic Journal		24.00
01 1200 610 1 006	1784865	Shipping & Handling		11.00
65098	WILSON LANGUAGE TRAINING		59.80	
01 1200 610 1 004	1784868	Letter tiles		51.80
01 1200 610 1 004	1784868	S/H		8.00
			Vendor Total:	208.30
65099	WINDSTREAM		113.79	
01 2510 382 0 000	091879297- 1119	SVS 10/25/19-11/24/19		113.79
65099	WINDSTREAM		641.55	
01 2510 382 0 000	091881971- 1119	SVS 11/13/19-12/12/19		641.55
			Vendor Total:	755.34
65100	WOLFE HARDWARE		10.74	
01 2620 740 2 001	258642	SUPPLIES		10.74
65100	WOLFE HARDWARE		9.96	
01 2620 740 0 000	258975	SUPPLIES		9.96
65100	WOLFE HARDWARE		8.76	
01 2620 740 0 000	259649	SUPPLIES		8.76
65100	WOLFE HARDWARE		30.36	

<u>Check #</u>	<u>Vendor Name</u>			<u>Amount</u>	
<u>Account Number</u>	<u>Invoice</u>	<u>Description</u>		<u>Amount</u>	
01 2620 740 1 003	259748	SUPPLIES		30.36	
65100 WOLFE HARDWARE			23.56		
01 2620 740 2 002	260042	SUPPLIES		23.56	
65100 WOLFE HARDWARE			18.30		
01 2620 740 1 006	260349	SUPPLIES		18.30	
				Vendor Total:	101.68
				Fund Total:	408,679.10
				Checking Account Total:	408,679.10
				Payroll Total:	1,390,914.09
				Total:	\$1,799,593.19

Special Building Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, Bond Debt Service, and Depreciation Fund Claims for December 2, 2019

Special Building Fund

Trane U.S. Incorporated (\$21,160.00) – Payment is for labor and materials to replace two condensing coils in Roof Top Units 3 and 4 at Waverly High School.

Bond Series 2015 / 2016 Construction Proceeds

No claims this month.

Qualified Capital Purpose Undertaking

BOK Financial (\$161,387.50) – Principal (\$155,000.00), interest (\$6,212.50), and Paying Agent Fee (\$175.00) due on the 2012 Limited Tax Building Improvement Bonds.

BOK Financial (\$362,340.00) – Principal (\$345,000.00), interest (\$17,165.00), and Paying Agent Fee (\$175.00) due on the 2013 Limited Tax Building Improvement Bonds.

Bond Debt Service

BOK Financial (\$518,523.75) – Principal (415,000.00), interest (\$103,348.75) and paying agent fee (\$175.00) due on the 2015 General Obligation Bonds.

BOK Financial (\$868,437.50) – Principal (\$825,000.00), interest (\$43,237.50), and paying agent fee (\$200.00) due on the 2016 A General Obligation Refunding Bonds.

BOK Financial (\$203,875.00) – Principal (\$195,000.00), interest (\$8,675.00), and paying agent fee (\$200.00) due on the 2016 B General Obligation Refunding Bonds.

BOK Financial (\$353,231.25) – Principal (\$295,000.00), interest (\$58,031.25), and paying agent fee (\$200.00) due on the 2016 D General Obligation Refunding Bonds.

Depreciation Fund

No claims this month.

December, 2019 Fiscal Year to Date Expenses Compared to Budget = \$446,641 under budget or 1.84%.

School District 145 – Waverly
External Audit Summary for the Year Ended August 31, 2019

Romans, Wiemer, and Associates completed the external audit of School District 145 – Waverly for the fiscal year ended August 31, 2019. 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. Also, in the auditor’s unqualified opinion, all requirements related to Federal Programs for the year ended August 31, 2019 were met.

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 parts 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 one matter that they considered regarding non-compliance:

The District had under collateralized bank accounts (deposits) on August 31, 2019 in the amount of \$248,943.91. 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.

ROMANS, WIEMER & ASSOCIATES

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Steven D. Wiemer, CPA
Gayle D. Steiger, CPA

November 4, 2019

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

RE: Waverly School District School District (#55-0145)

During the performance of our audit fieldwork for the year ended August 31, 2019, we performed the following procedures regarding Waverly School District 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 tenth 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, 2019 and 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.

Sincerely,

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

RWA: klz

ROMANS, WIEMER & ASSOCIATES

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November 4, 2019

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, 2019, 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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019

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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rwacpas@windstream.net

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

November 4, 2019

Independent Auditor's Report

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

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, 2019, 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

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, 2019, 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 this paragraph is fairly stated in all material respects in relation to the basic financial statements as a whole.

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

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 November 4, 2019, 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
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2019

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, 2019. 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, 2019 reflect an increase of \$1,395,016.99 from the August 31, 2018 balance of \$17,322,299.86. Key elements of this decrease consist of the following:

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2019

Governmental Activities (Continued)

	<u>2018-2019</u>	<u>2017-2018</u>
Receipts:		
Local	\$ 22,968,393.46	\$ 22,895,967.31
County	251,924.49	146,087.50
State	3,537,722.73	3,413,656.45
Federal	787,621.09	822,676.34
Sales of Meals	781,814.35	776,847.00
Investment Income	26,030.89	31,913.77
Other Receipts	336,324.13	74,354.97
Transfers	42,389.70	0.00
	<u>\$ 28,732,220.84</u>	<u>\$ 28,161,503.34</u>
Total Receipts		
Disbursements:		
Instruction	\$ 12,194,885.07	\$ 11,843,920.15
Support Services – Students	1,456,353.53	1,443,833.00
Support Services – Instruction	1,451,506.97	1,470,319.50
Support Services – General		
Administration	499,958.88	459,949.47
Office of the Principal	1,218,939.64	1,179,964.35
Central Services	201,420.57	178,134.12
Operation and Maintenance of Plant	2,277,388.04	2,123,810.53
Student Transportation	838,752.94	840,431.53
Private and State Categorical Programs	148,437.08	149,693.43
Federal Programs	723,498.27	640,333.74
Student Activities	1,003,788.15	990,673.59
Other Purchased Services and Supplies	222,656.77	427,800.54
School Nutrition Program	961,905.07	921,508.09
Debt Service	3,108,747.50	3,101,276.25
Capital Outlay	986,575.67	3,567,762.59
Transfers	42,389.70	0.00
	<u>\$ 27,337,203.85</u>	<u>\$ 29,339,410.88</u>
Total Disbursements		
Change in Net Assets	\$ 1,395,016.99	\$ (1,177,907.54)
Modified Cash Basis Fund Balance – Beginning of Year	<u>17,322,299.86</u>	<u>18,500,207.40</u>
Modified Cash Basis Fund Balance – End of Year	<u>\$ 18,717,316.85</u>	<u>\$ 17,322,299.86</u>

The expenses of School District 145 – Waverly's governmental activities for the year ended August 31, 2019 of \$27,337,203.85 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 \$781,814.35. Federal and state receipts accounted for \$2,290,543.95. The net cost of \$23,275,354.15, after (Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2019

Governmental Activities (Continued)

taking into account these 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 2018 – 2019 fiscal year increased by \$1,473,246.32. The largest contributing factor to the increase is approximately \$212,000.00 of additional County and State Receipts received over the prior year.

The Bond Fund's cash position over the course of the 2018 – 2019 fiscal year increased by \$25,358.20. This is a smaller 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 \$24,750,000.00 as of August 31, 2019 as compared to \$27,360,000.00 as of August 31, 2018.

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, 2019

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 15,872,011.35
County Treasurers' Balance	<u>2,845,305.50</u>
Total Assets	<u>\$ 18,717,316.85</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position Unrestricted	 <u><u>\$ 18,717,316.85</u></u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

	<u>Program Cash Receipts</u>		
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Governmental Activities:			
Regular Instruction Programs	\$ (9,198,332.76)	\$ 16,000.00	
Limited English Proficiency Programs	(43,825.19)		
Poverty Programs	(260,460.79)		
Special Education Instruction	(2,692,266.33)		\$ 1,358,177.00
Guidance Services	(535,581.14)		
Health Services	(159,747.66)		
Psychological Services: SPED School Age	(107,522.80)		
Speech Pathology & Audiology Services:			
SPED School Age	(194,785.74)		
Occupational Therapy - Related Services:			
SPED School Age	(2,016.25)		
Visually Impaired - Related Services:			
Sped School Age	(2,249.06)		
Support Services - Other	(454,450.88)		
Instruction & Curriculum Development	(391,076.22)		
Instruction Staff Training	(9,520.24)		
Library/Media Services	(356,012.84)		
Instruction-Related Technology	(694,897.67)		
Board of Education	(109,423.86)		
Executive Administration Services	(374,862.04)		
District Legal Services	(15,672.98)		
Office of Principal	(1,218,939.64)		
Fiscal Services	(201,420.57)		
Operation of Buildings	(1,275,348.83)		
Maintenance of Buildings	(840,195.20)		
Care & Upkeep of Grounds	(161,844.01)		
Vehicle Operation & Purchasing -			
Regular Education	(731,131.93)	17,885.00	
Vehicle Operation & Purchasing -			
School Age SPED	(107,621.01)		29,744.00
State Categorical Programs	(148,437.08)	19,700.00	111,475.00
Federal Programs	(723,498.27)		537,111.88
Transfers	(42,389.70)		
Other Purchased Services & Supplies	(222,656.77)	1,998.00	
Student Activities	(1,003,788.15)	933,908.40	
(Continued)			

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (9,182,332.76)
(43,825.19)
(260,460.79)
(1,334,089.33)
(535,581.14)
(159,747.66)
(107,522.80)

(194,785.74)

(2,016.25)

(2,249.06)
(454,450.88)
(391,076.22)
(9,520.24)
(356,012.84)
(694,897.67)
(109,423.86)
(374,862.04)
(15,672.98)
(1,218,939.64)
(201,420.57)
(1,275,348.83)
(840,195.20)
(161,844.01)

(713,246.93)

(77,877.01)
(17,262.08)
(186,386.39)
(42,389.70)
(220,658.77)
(69,879.75)

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
School Nutrition	\$ (961,905.07)	\$ 781,814.35	\$ 254,036.07
Debt Service	(3,108,747.50)		
Capital Outlay	(986,575.67)		
Net Program (Disbursements) Receipts	\$ (27,337,203.85)	\$ 1,771,305.75	\$ 2,290,543.95
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			

See Accompanying Notes to the Financial Statements

<u>Net Disbursements Receipts and Changes in Net Position</u>
\$ 73,945.35
(3,108,747.50)
<u>(986,575.67)</u>
<u>\$ (23,275,354.15)</u>
\$ 21,978,902.06
251,924.49
2,034,799.87
26,030.89
42,389.70
<u>336,324.13</u>
<u>\$ 24,670,371.14</u>
\$ 1,395,016.99
<u>17,322,299.86</u>
<u>\$ 18,717,316.85</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, 2019

	Major Funds		Special Building Fund
	General Fund	Bond Fund	
Receipts:			
Local Receipts	\$ 18,402,658.87	\$ 2,361,396.97	\$ 698,594.57
County Receipts	251,924.49		
State Receipts	3,278,094.26	165,717.07	50,226.83
Federal Receipts	537,111.88		
Sales of Meals			
Investment Income	7,662.22	2,625.41	14,116.06
Non-Revenue Receipts	49,325.29		9,725.05
Total Receipts	\$ 22,526,777.01	\$ 2,529,739.45	\$ 772,662.51
Other Financing Sources:			
Transfers From Other Funds			
Total Receipts and Other Financing Sources	\$ 22,526,777.01	\$ 2,529,739.45	\$ 772,662.51
Disbursements:			
Regular Instruction Programs	\$ 9,198,332.76		
Limited English Proficiency Programs	43,825.19		
Poverty Programs	260,460.79		
Special Education Instruction	2,692,266.33		
Guidance Services	535,581.14		
Health Services	159,747.66		
Psychological Services: SPED School Age	107,522.80		
Speech Pathology & Audiology Services: SPED School Age	194,785.74		
Occupational Therapy - Related Services: SPED School Age	2,016.25		
Visually Impaired - Related Services: Sped School Age	2,249.06		
Support Services - Other	454,450.88		
Instruction & Curriculum Development	391,076.22		
Instruction Staff Training	9,520.24		
Library/Media Services	356,012.84		
Instruction-Related Technology	694,897.67		
Board of Education	109,423.86		
Executive Administration Services	374,862.04		
District Legal Services	15,672.98		
Office of Principal	1,218,939.64		

(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
\$ 569,836.65		\$ 933,908.40	\$ 1,998.00		\$22,968,393.46
40,157.71				\$ 3,526.86	251,924.49
				250,509.21	3,537,722.73
				781,814.35	787,621.09
626.07	\$ 583.77			417.36	781,814.35
	277,273.79				26,030.89
					336,324.13
<u>\$ 610,620.43</u>	<u>\$ 277,857.56</u>	<u>\$ 933,908.40</u>	<u>\$ 1,998.00</u>	<u>\$ 1,036,267.78</u>	<u>\$28,689,831.14</u>
		\$ 42,389.70			\$ 42,389.70
<u>\$ 610,620.43</u>	<u>\$ 277,857.56</u>	<u>\$ 976,298.10</u>	<u>\$ 1,998.00</u>	<u>\$ 1,036,267.78</u>	<u>\$28,732,220.84</u>
					\$ 9,198,332.76
					43,825.19
					260,460.79
					2,692,266.33
					535,581.14
					159,747.66
					107,522.80
					194,785.74
					2,016.25
					2,249.06
					454,450.88
					391,076.22
					9,520.24
					356,012.84
					694,897.67
					109,423.86
					374,862.04
					15,672.98
					1,218,939.64

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, 2019

	Major Funds		Special Building Fund
	General Fund	Bond Fund	
Disbursements: (Continued)			
Fiscal Services	\$ 201,420.57		
Operation of Buildings	1,275,348.83		
Maintenance of Buildings	840,195.20		
Care & Upkeep of Grounds	161,844.01		
Vehicle Operation & Purchasing - Regular Education	731,131.93		
Vehicle Operation & Purchasing - School Age SPED	107,621.01		
State Categorical Programs	148,437.08		
Federal Programs	723,498.27		
Other Purchased Services & Supplies			\$ 213,589.84
Student Activities			
School Nutrition			
Debt Service		\$ 2,504,381.25	
Capital Outlay			947,376.84
Total Disbursements	\$ 21,011,140.99	\$ 2,504,381.25	\$ 1,160,966.68
Other Financing Uses:			
Transfers to Other Funds	\$ 42,389.70		
Total Disbursements and Other Financing Uses	\$ 21,053,530.69	\$ 2,504,381.25	\$ 1,160,966.68
Excess (Deficiency) of Receipts over Disbursements	\$ 1,473,246.32	\$ 25,358.20	\$ (388,304.17)
Modified Cash Basis Fund Balance - Beginning of Year	10,383,385.30	3,199,758.80	1,939,535.46
Modified Cash Basis Fund Balance - End of Year	<u>\$ 11,856,631.62</u>	<u>\$ 3,225,117.00</u>	<u>\$ 1,551,231.29</u>
Cash and Deposits	\$ 9,459,083.73	\$ 2,946,198.48	\$ 1,456,533.33
County Treasurers' Balance	2,397,547.89	278,918.52	94,697.96
	<u>\$ 11,856,631.62</u>	<u>\$ 3,225,117.00</u>	<u>\$ 1,551,231.29</u>

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
					\$ 201,420.57
					1,275,348.83
					840,195.20
					161,844.01
					731,131.93
					107,621.01
					148,437.08
					723,498.27
\$ 1,500.00	\$ 4,771.33		\$ 2,795.60		222,656.77
		\$ 1,003,788.15			1,003,788.15
604,366.25				\$ 961,905.07	961,905.07
					3,108,747.50
				39,198.83	986,575.67
<u>\$ 605,866.25</u>	<u>\$ 4,771.33</u>	<u>\$ 1,003,788.15</u>	<u>\$ 2,795.60</u>	<u>\$ 1,001,103.90</u>	<u>\$ 27,294,814.15</u>
					\$ 42,389.70
<u>\$ 605,866.25</u>	<u>\$ 4,771.33</u>	<u>\$ 1,003,788.15</u>	<u>\$ 2,795.60</u>	<u>\$ 1,001,103.90</u>	<u>\$ 27,337,203.85</u>
\$ 4,754.18	\$ 273,086.23	\$ (27,490.05)	\$ (797.60)	\$ 35,163.88	\$ 1,395,016.99
636,106.04	468,909.52	381,579.90	797.60	312,227.24	17,322,299.86
<u>\$ 640,860.22</u>	<u>\$ 741,995.75</u>	<u>\$ 354,089.85</u>	<u>\$ 0.00</u>	<u>\$ 347,391.12</u>	<u>\$ 18,717,316.85</u>
\$ 566,719.09	\$ 741,995.75	\$ 354,089.85		\$ 347,391.12	\$ 15,872,011.35
74,141.13					2,845,305.50
<u>\$ 640,860.22</u>	<u>\$ 741,995.75</u>	<u>\$ 354,089.85</u>	<u>\$ 0.00</u>	<u>\$ 347,391.12</u>	<u>\$ 18,717,316.85</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, 2019

	<u>Major Funds</u>		<u>Special Building Fund</u>
	<u>General Fund</u>	<u>Bond Fund</u>	
Cash Basis Fund Balances - End of Year			
Committed		\$ 3,225,117.00	
Assigned			\$ 1,551,231.29
Unassigned	\$ 11,856,631.62		
	<u>\$ 11,856,631.62</u>	<u>\$ 3,225,117.00</u>	<u>\$ 1,551,231.29</u>

See Accompanying Notes to the Financial Statements

<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Depreciation Fund</u>	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>School Nutrition Fund</u>	<u>Total Governmental Funds</u>
\$ 640,860.22	\$ 741,995.75	\$ 354,089.85		\$ 347,391.12	\$ 3,865,977.22
					2,994,708.01
					11,856,631.62
<u>\$ 640,860.22</u>	<u>\$ 741,995.75</u>	<u>\$ 354,089.85</u>	<u>\$ 0.00</u>	<u>\$ 347,391.12</u>	<u>\$18,717,316.85</u>

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Horizon Bank	\$ 1,123,290.93	\$ 1,124,170.09
ICS Accounts – Horizon Bank	8,335,592.80	8,335,592.80
Cash in Bank – Payroll – Horizon Bank	0.00	125,262.72
<u>Depreciation Fund</u>		
Cash in Bank – Horizon Bank	0.74	0.74
ICS Account – Horizon Bank	741,995.01	741,995.01
(Continued)		

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Activities Fund</u>		
Cash in Bank – First State Bank	\$ 208,067.19	\$ 228,141.36
Money Market Account – First State Bank	15,089.93	15,089.93
ICS Account – Horizon Bank	128,506.40	128,506.40
Cash in Bank – Eagle State Bank	2,426.33	2,426.33
<u>School Nutrition Fund</u>		
Cash in Bank – First State Bank	261,886.77	261,920.27
Cash in Bank – Eagle State Bank	0.00	14,330.33
ICS Account – Horizon Bank	85,504.35	85,504.35
<u>Bond Fund</u>		
ICS Accounts – Horizon Bank	2,946,198.48	2,946,198.48
Cash in Bank – Horizon Bank	0.00	0.00
<u>Special Building Fund</u>		
Cash in Bank – Horizon Bank	0.21	0.21
ICS Account – Horizon Bank	1,066,373.64	1,066,373.64
Nebraska School District – Liquid Asset Fund	390,159.48	390,159.48
<u>Qualified Capital Purpose Undertaking Fund</u>		
Cash in Bank – Horizon Bank	249,510.15	249,510.15
ICS Accounts – Horizon Bank	317,208.94	317,208.97
<u>Student Fee Fund</u>		
Cash in Bank – Horizon Bank	0.00	0.00
	\$ 15,871,811.35	\$ 16,032,391.23

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, 2019

NOTE 4

Cash and Deposits (Continued)

At August 31, 2019, the School District had bank deposits of \$16,032,391.23. Of this balance \$13,152,797.84 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, \$390,159.48 was held in the Nebraska School District Liquid Asset Fund (NSDLAF) which invests in U.S. Government Securities and \$248,943.91 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, 2019.

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>2018</u>
<u>General Fund</u>		
Lancaster County	\$ 1,210,521.59	\$1,154,312.54
Cass County	930,986.48	927,369.11
Otoe County	238,357.75	218,746.00
Saunders County	17,682.07	10,391.40
	<u>\$ 2,397,547.89</u>	<u>\$2,310,819.05</u>
 <u>Bond Fund</u>		
Lancaster County	\$ 147,671.31	\$ 141,824.45
Cass County	103,216.66	94,545.37
Otoe County	26,035.79	24,387.00
Saunders County	1,994.76	1,203.13
	<u>\$ 278,918.52</u>	<u>\$ 261,959.95</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 5

Funds held by County Treasurer (Continued)

	August 31, 2019	August 31, 2018
<u>Special Building Fund</u>		
Lancaster County	\$ 46,535.59	\$ 26,278.47
Cass County	37,844.96	22,349.00
Otoe County	9,583.16	5,179.06
Saunders County	734.25	255.50
	\$ 94,697.96	\$ 54,062.03
 <u>Qualified Capital Purpose Undertaking Fund</u>		
Lancaster County	\$ 36,663.90	\$ 35,887.02
Cass County	29,546.75	30,160.88
Otoe County	7,366.10	6,900.07
Saunders County	564.38	340.40
	\$ 74,141.13	\$ 73,288.37

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. No 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, 2019

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 is 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, 2019, was \$1.047999 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, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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, 2019

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, 2019, the District's total payroll for all employees was \$13,105,926.47. Total covered payroll was \$12,583,858.35. 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, 2017, to June 30, 2018 (and from July 1, 2018 through, August 31, 2019). 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, 2019 was \$1,243,010.31.

Pension Liabilities

At June 30, 2018 the District had a liability of \$7,040,838 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 89.50% funded as of June 30, 2018 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, 2018, the District's proportion was 0.517732 percent, which was an increase of 0.001385 percent from its proportion measured as of June 30, 2017.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 7

Retirement Plan (Continued)

For the year ended June 30, 2018, the District's allocated pension expense was \$727,756.

Actuarial Assumptions

The total pension liability in the June 30, 2018 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, 2018, 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, 2019

NOTE 7

Retirement Plan (Continued)

asset allocation as of June 30, 2017, (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, 2018, 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 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 2117.

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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 7

Retirement Plan (Continued)

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.5%	\$ 16,073,872
Current discount rate	7.5%	\$ 7,040,838
1% increase	8.5%	\$ (423,463)

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.

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, 2019, the value of commodities received by the School was \$105,449.62.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

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	340,000.00
Amount Redeemed During the Year	<u>50,000.00</u>
Total Amount of Bonds Outstanding	<u>\$ 110,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2019:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2019	\$ 55,000.00	2.600%	\$ 1,485.00	\$ 56,485.00
6/15/2020			770.00	770.00
12/15/2020	<u>55,000.00</u>	2.800%	<u>770.00</u>	<u>55,770.00</u>
	<u>\$ 110,000.00</u>		<u>\$ 3,025.00</u>	<u>\$ 113,025.00</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	745,000.00
Amount Redeemed During the Year	<u>155,000.00</u>
Total Amount of Bonds Outstanding	<u>\$ 635,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2019:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2019	\$ 155,000.00	1.550%	\$ 6,212.50	\$ 161,212.50
6/15/2020			5,011.25	5,011.25
12/15/2020	155,000.00	1.850%	5,011.25	160,011.25
6/15/2021			3,577.50	3,577.50

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
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	165,000.00	2.300%	1,897.50	166,897.50
	<u>\$ 635,000.00</u>		<u>\$ 27,185.00</u>	<u>\$ 662,185.00</u>

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	1,345,000.00
Amount Redeemed During the Year	<u>345,000.00</u>
Total Amount of Bonds Outstanding	<u>\$ 1,790,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2019:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2019	\$ 345,000.00	1.450%	\$ 17,165.00	\$ 362,165.00
6/15/2020			14,663.75	14,663.75
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	370,000.00	2.300%	4,255.00	374,255.00
	<u>\$ 1,790,000.00</u>		<u>\$ 94,737.50</u>	<u>\$ 1,884,737.50</u>

General Obligation Bonds – Series 2015

Date Issued: March 5, 2015

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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

Original Amount Issued	\$ 9,230,000.00
Amount Previously Redeemed	410,000.00
Amount Redeemed During the Year	<u>410,000.00</u>
 Total Amount Bonds Outstanding	 <u>\$ 8,410,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2019:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2019	\$ 415,000.00	1.300%	\$ 103,348.75	\$ 518,348.75
6/15/2020			100,651.25	100,651.25
12/15/2020	420,000.00	1.500%	100,651.25	520,651.25
6/15/2021			97,501.25	97,501.25
12/15/2021	430,000.00	1.700%	97,501.25	527,501.25
6/15/2022			93,846.25	93,846.25
12/15/2022	435,000.00	1.850%	93,846.25	528,846.25
6/15/2023			89,822.50	89,822.50
12/15/2023	445,000.00	2.000%	89,822.50	534,822.50
6/15/2024			85,372.50	85,372.50
12/15/2024	455,000.00	2.150%	85,372.50	540,372.50
6/15/2025			80,481.25	80,481.25
12/15/2025	460,000.00	2.300%	80,481.25	540,481.25
6/15/2026			75,191.25	75,191.25
12/15/2026	475,000.00	2.400%	75,191.25	550,191.25
6/15/2027			69,491.25	69,491.25
12/15/2027	485,000.00	2.550%	69,491.25	554,491.25
6/15/2028			63,307.50	63,307.50
12/15/2028	495,000.00	2.600%	63,307.50	558,307.50
6/15/2029			56,872.50	56,872.50
12/15/2029	510,000.00	2.700%	56,872.50	566,872.50
6/15/2030			49,987.50	49,987.50
12/15/2030	525,000.00	2.700%	49,987.50	574,987.50
6/15/2031			42,900.00	42,900.00
12/15/2031	540,000.00	3.000%	42,900.00	582,900.00
6/15/2032			34,800.00	34,800.00
12/15/2032	555,000.00	3.000%	34,800.00	589,800.00
6/15/2033			26,475.00	26,475.00
12/15/2033	570,000.00	3.000%	26,475.00	596,475.00
6/15/2034			17,925.00	17,925.00

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2034	\$ 590,000.00	3.000%	\$ 17,925.00	\$ 607,925.00
6/15/2035			9,075.00	9,075.00
12/15/2035	<u>605,000.00</u>	3.000%	<u>9,075.00</u>	<u>614,075.00</u>
	<u>\$ 8,410,000.00</u>		<u>\$ 2,090,748.75</u>	<u>\$ 10,500,748.75</u>

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	1,325,000.00
Amount Redeemed During the Year	<u>805,000.00</u>

Total Amount Bonds Outstanding \$ 5,960,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2019:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2019	\$ 825,000.00	1.000%	\$ 43,237.50	\$ 868,237.50
6/15/2020			39,112.50	39,112.50
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>\$ 5,960,000.00</u>		<u>\$ 342,140.00</u>	<u>\$ 6,302,140.00</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

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	190,000.00
Amount Redeemed During the Year	<u>190,000.00</u>
 Total Amount Bonds Outstanding	 <u>\$ 1,405,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2019:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2019	\$ 195,000.00	0.900%	\$ 8,675.00	\$ 203,675.00
6/15/2020			7,797.50	7,797.50
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>\$ 1,405,000.00</u>		<u>\$ 68,207.50</u>	<u>\$ 1,473,207.50</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	350,000.00
Amount Redeemed During the Year	<u>360,000.00</u>
 Total Amount Bonds Outstanding	 <u>\$ 715,000.00</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

Debt Service Requirements for the Remaining Years as of August 31, 2019:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/1/2019	\$ 355,000.00	0.900%	\$ 3,397.50	\$ 358,397.50
6/1/2020			1,800.00	1,800.00
12/1/2020	360,000.00	1.000%	1,800.00	361,800.00
	<u>\$ 715,000.00</u>		<u>\$ 6,997.50</u>	<u>\$ 721,997.50</u>

General Obligation Refunding Bonds – Series 2016

Date Issued: November 16, 2017

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

Original Amount Issued	\$ 6,305,000.00
Amount Previously Redeemed	285,000.00
Amount Redeemed During the Year	<u>295,000.00</u>

Total Amount Bonds Outstanding \$ 5,725,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2019:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
12/15/2019	\$ 295,000.00	1.000%	\$ 58,031.25	\$ 353,031.25
6/15/2020			56,556.25	56,556.25
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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 10

General Long-Term Debt (Continued)

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
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	400,000.00	3.000%	6,000.00	406,000.00
	<u>\$ 5,725,000.00</u>		<u>\$ 1,240,036.25</u>	<u>\$ 6,965,036.25</u>

NOTE 11

Long-Term Debt

Combined maturities for all debt is as follows:

Year Ended	Principal	Interest	Total
2019-2020	\$ 2,640,000.00	\$ 467,915.00	\$ 3,107,915.00
2020-2021	2,660,000.00	435,302.50	3,095,302.50
2021-2022	2,285,000.00	400,781.25	2,685,781.25
2022-2023	2,315,000.00	364,605.00	2,679,605.00
2023-2024	2,190,000.00	326,466.25	2,516,466.25
2024-2025	1,850,000.00	291,087.50	2,141,087.50
2025-2026	1,885,000.00	257,041.25	2,142,041.25
2026-2027	800,000.00	230,850.00	1,030,850.00
2027-2028	815,000.00	213,151.25	1,028,151.25
2028-2029	830,000.00	194,130.00	1,024,130.00
2029-2030	855,000.00	174,010.00	1,029,010.00

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 11

Long-Term Debt

Combined maturities for all debt is as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2030-2031	\$ 875,000.00	\$ 153,087.50	\$ 1,028,087.50
2031-2032	895,000.00	129,075.00	1,024,075.00
2032-2033	920,000.00	101,850.00	1,021,850.00
2033-2034	950,000.00	73,800.00	1,023,800.00
2034-2035	980,000.00	44,850.00	1,024,850.00
2035-2036	1,005,000.00	15,075.00	1,020,075.00
	<u>\$ 24,750,000.00</u>	<u>\$ 3,873,077.50</u>	<u>\$ 28,623,077.50</u>

NOTE 12

Changes in Long-Term Debt

	<u>August 31, 2018</u>	<u>New Debt</u>	<u>Repayment</u>	<u>August 31, 2019</u>
Bond Issues	<u>\$ 27,360,000.00</u>	<u>\$ 0.00</u>	<u>\$ 2,610,000.00</u>	<u>\$ 24,750,000.00</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.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2019

NOTE 14

Tax Abatement (Continued)

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, 2019 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Fourth Street Project	\$ 9,969.07
Tractor Supply Distribution	\$ 48,429.55
Tractor Supply Retail	\$ 21,425.79
Vacek Enterprises 9811	\$ 4,902.11
Waverly Area B Redv 9809	\$ 67,792.33
Kamterter 9807	\$ 20,235.40
Lincoln Poultry 9803	\$ 55,255.73
Watts Electric 9805	\$ 19,777.09

NOTE 15

Change in Presentation

The District previously reported the activity in the Activities Fund and Student Fee Fund as fiduciary funds. The District is now reporting these as governmental funds. Exhibit II and III's beginning balances have been increased by \$382,377.50 (\$381,579.90 Activities, \$797.60 Student Fee) for this change in presentation.

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, 2019

	Actual	Budget Original & Final
Fund Balance, September 1, 2018	\$ 10,383,385.30	\$ 9,147,763.80
Receipts: (Schedule A)	22,526,777.01	22,496,884.20
	\$ 32,910,162.31	\$ 31,644,648.00
Disbursements: (Schedule B)	21,053,530.69	24,144,648.00
Fund Balance, August 31, 2019	\$ 11,856,631.62	\$ 7,500,000.00
Represented by:		
Petty Cash	\$ 200.00	
Cash in Bank - Checking	1,118,290.93	
Cash in Bank - Imprest	5,000.00	
ICS Account - General	8,335,592.80	
County Treasurers' Balance, August 31, 2019	2,397,547.89	
	\$ 11,856,631.62	

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Budget Original & Final
1000 Local Receipts		
1100 Local District Taxes	\$ 16,951,695.29	\$ 18,018,597.20
1115 Carline Tax	5,508.71	8,500.00
1120 Public Power District Sales Tax	48,531.29	
1125 Motor Vehicle Taxes	1,292,704.68	1,100,000.00
1140 Penalties & Interest on Taxes	31,088.90	
1321 Tuition Received from Other Districts - General Education	16,000.00	10,000.00
1370 Preschool Tuition & Fees	19,700.00	
1410 Transportation Cross Town Bus	17,885.00	15,000.00
1510 Interest Income	7,662.22	3,500.00
1910 Rental of School Equipment & Facilities	5,315.00	763,334.00
1911 Local License Fees	4,230.00	1,000.00
1925 Categorical Grants From Corporations & Other Private Interests	10,000.00	
	<u>\$ 18,410,321.09</u>	<u>\$ 19,919,931.20</u>
2000 County Receipts		
2110 County Fines and Licenses	\$ 165,786.87	\$ 100,000.00
2210 Educational Service Unit	86,137.62	5,000.00
	<u>\$ 251,924.49</u>	<u>\$ 105,000.00</u>
3000 State Receipts		
3110 State Aid	\$ 271,513.00	\$ 271,513.00
3120 Special Education Programs	1,358,177.00	1,200,000.00
3125 Special Education Transportation	29,744.00	30,000.00
3130 Homestead Exemption	230,114.64	
3131 Property Tax Credit	898,163.64	
3132 Personal Property Tax Credit	29,373.48	
3134 Personal Property Tax Credit Public Service	12,833.47	
3180 Pro-rate Motor Vehicle	46,980.77	40,000.00
3400 State Apportionment	289,719.26	250,000.00
3535 High Ability Learners	11,476.00	12,000.00
3540 Early Childhood Grant	99,999.00	50,000.00
	<u>\$ 3,278,094.26</u>	<u>\$ 1,853,513.00</u>
4000 Federal Sources Receipts		
4505 Title I	\$ 75,785.00	\$ 106,914.00
4506 Title I - Accountability	6,400.00	
4509 Title II Part A	32,984.00	32,809.00

(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, 2019

	Actual	Budget Original & Final
<u>4000 Federal Sources Receipts (Continued)</u>		
4512 IDEA Part B (611) Base Allocation	\$ 154,987.00	\$ 154,987.00
4516 IDEA Preschool (619) Base Allocation	5,550.00	5,541.00
4519 IDEA Enrollment / Poverty	239,135.00	245,689.00
4521 IDEA Part B Proportionate Share	11,983.00	20,000.00
4525 Federal Vocational & Applied Technology Education		15,000.00
4530 Other Categorical Receipts		15,000.00
4708 Medicaid in Public Schools	1,250.54	5,000.00
4709 Medicaid Administrative Activities	9,037.34	7,500.00
	<u>\$ 537,111.88</u>	<u>\$ 608,440.00</u>
 <u>5000 Non-Revenue Receipts</u>		
5301 Insurance Adjustments	\$ 10,133.13	
5690 Other Non Revenue Receipts	39,192.16	\$ 10,000.00
	<u>\$ 49,325.29</u>	<u>\$ 10,000.00</u>
 Total Receipts	<u>\$ 22,526,777.01</u>	<u>\$ 22,496,884.20</u>

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019

PROGRAM:	Total	Budget Original & Final
1100 Regular Instruction Programs	\$ 9,198,332.76	\$ 10,347,046.00
1150 Limited English Proficiency Programs	43,825.19	
1160 Poverty Programs	260,460.79	
1200 Special Education Instruction	2,692,266.33	3,063,396.00
2120 Guidance Services	535,581.14	555,643.00
2130 Health Services	159,747.66	182,629.00
2141 Psychological Services: SPED School Age	107,522.80	106,510.00
2151 Speech Pathology & Audiology Services: SPED School Age	194,785.74	191,719.00
2161 Occupational Therapy - Related Services: SPED School Age	2,016.25	7,900.00
2181 Visually Impaired - Related Services: Sped School Age	2,249.06	3,600.00
2190 Support Services - Other	454,450.88	482,696.00
2212 Instruction & Curriculum Development	391,076.22	456,813.00
2213 Instruction Staff Training	9,520.24	31,300.00
2220 Library/Media Services	356,012.84	379,050.00
2230 Instruction-Related Technology	694,897.67	542,142.00
2310 Board of Education	109,423.86	134,104.00
2320 Executive Administration Services	374,862.04	560,452.00
2330 District Legal Services	15,672.98	40,000.00
2410 Office of Principal	1,218,939.64	1,253,167.00
2510 Fiscal Services	201,420.57	285,951.00
2610 Operation of Buildings	1,275,348.83	1,592,960.00
2620 Maintenance of Buildings	840,195.20	1,623,532.00
2630 Care & Upkeep of Grounds	161,844.01	284,972.00
2710 Vehicle Operation & Purchasing - Regular Education	731,131.93	984,554.00
2712 Vehicle Operation & Purchasing - School Age SPED	107,621.01	185,005.00
3400 Categorical Grants From Corporations & Other Private Interests	12,040.72	5,500.00
3535 High Ability Learners	51,638.11	25,930.00
3540 State Early Childhood	77,904.95	91,044.00
3575 Nebraska Innovation Grant Program	6,853.30	43,830.00
6200 Title I	161,606.47	192,909.00
6210 Title I - Accountability	6,600.00	
6310 Title II Part A	45,499.90	61,951.00
6404 IDEA Part B (611) Base Allocation - Birth Through Age Four	163,728.27	157,150.00
6406 IDEA Preschool (619) Base Allocation	10,579.27	5,500.00
6410 IDEA Enrollment/Poverty (611)	314,839.62	245,693.00
6412 IDEA Part B Proportionate Share	20,644.74	20,000.00
8000 Transfers	42,389.70	
Total Disbursements	\$ 21,053,530.69	\$ 24,144,648.00

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, 2019

	Actual	Budget Original & Final
Fund Balance, September 1, 2018	\$ 468,909.52	\$ 468,900.01
Receipts:		
5200 Allocation from General Fund	\$ 277,273.79	
1510 Interest	583.77	\$ 305.00
Total Receipts	\$ 277,857.56	\$ 305.00
Total Funds Available	\$ 746,767.08	\$ 469,205.01
Disbursements:		
2900-610 Supplies	\$ 4,771.33	
2900-700 Property		\$ 469,205.01
Total Disbursements	\$ 4,771.33	\$ 469,205.01
Fund Balance, August 31, 2019	\$ 741,995.75	\$ 0.00
Represented by:		
Cash in Bank - Checking Account	\$ 0.74	
Cash in Bank - ICS Account	741,995.01	
	\$ 741,995.75	

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, 2019

	Actual	Budget Original & Final
Fund Balance, September 1, 2018	\$ 381,579.90	\$ 333,349.55
Receipts:		
1710 Activity Receipts	\$ 20,503.36	
1740 Fees	141,214.98	
1790 Other Activity Income	457,064.03	\$ 816,650.45
1920 Contributions from Private Sources	272,923.20	
1990 Miscellaneous Local Receipts	42,202.83	
5200 Transfers From General Fund	42,389.70	
	\$ 976,298.10	\$ 816,650.45
Total Receipts		
	\$ 1,357,878.00	\$ 1,150,000.00
Total Funds Available		
Disbursements:		
2900-100 Salaries	\$ 7,411.00	
2900-200 Employee Benefits	567.03	
2900-890 Other Support Services	995,810.12	\$ 1,150,000.00
	\$ 1,003,788.15	\$ 1,150,000.00
Total Disbursements		
	\$ 354,089.85	\$ 0.00
Fund Balance, August 31, 2019		
Represented by:		
Cash in Bank	\$ 354,089.85	

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 - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2019

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2018	\$ 312,227.24	\$ 291,469.83
Receipts:		
1510 Interest	\$ 417.36	\$ 225.00
1611 Student Lunches	622,446.20	552,405.17
1612 Student Breakfast	21,811.00	
1613 Milk Program	4,200.80	
1620 Non Reimbursable	133,356.35	
3150 State Reimbursement	3,526.86	3,500.00
4210 Federal Reimbursement	250,509.21	250,000.00
Total Receipts	<u>\$ 1,036,267.78</u>	<u>\$ 806,130.17</u>
Total Funds Available	<u>\$ 1,348,495.02</u>	<u>\$ 1,097,600.00</u>
Disbursements:		
3100-100 Salaries	\$ 347,907.29	\$ 372,519.00
3100-200 Employee Benefits	117,690.69	123,831.00
3100-300 Purchased Services	1,074.78	25,750.00
3100-400 Purchased Property Services	14,399.63	
3100-500 Other Property Services	189.12	
3100-610 Supplies	39,306.17	45,000.00
3100-630 Food	441,337.39	500,000.00
3100-700 Equipment	39,198.83	30,000.00
3100-800 Other		500.00
Total Disbursements	<u>\$ 1,001,103.90</u>	<u>\$ 1,097,600.00</u>
Fund Balance, August 31, 2019	<u>\$ 347,391.12</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - Checking	\$ 261,886.77	
Cash in Bank - ICS Account	85,504.35	
	<u>\$ 347,391.12</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 - BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2019

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2018	\$ 3,199,758.80	\$ 3,171,620.52
Receipts:		
1100 Taxes Levied	\$ 2,351,436.29	\$ 2,514,432.00
1115 Carline	622.93	1,250.00
1120 Public Power District Sales Tax	5,487.87	6,500.00
1140 Penalties & Interest on Taxes	3,849.88	
1510 Interest	2,625.41	1,825.00
3130 Homestead Exemption	32,592.21	
3131 Property Tax Credit	122,225.98	
3132 Personal Property Tax Credit	3,458.88	
3134 Personal Property Tax Credit Public Service	1,433.36	
3180 Pro-rate Motor Vehicle	6,006.64	6,250.00
Total Receipts	<u>\$ 2,529,739.45</u>	<u>\$ 2,530,257.00</u>
Total Funds Available	<u>\$ 5,729,498.25</u>	<u>\$ 5,701,877.52</u>
Disbursements:		
5000-831 Principal Payment	\$ 2,060,000.00	\$ 4,150,000.00
5000-832 Interest Payment	442,481.25	1,549,977.52
5000-833 Other Debt-Related Costs	1,900.00	1,900.00
Total Disbursements	<u>\$ 2,504,381.25</u>	<u>\$ 5,701,877.52</u>
Fund Balance, August 31, 2019	<u>\$ 3,225,117.00</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - ICS Accounts	\$ 2,946,198.48	
County Treasurers' Balance, August 31, 2019	278,918.52	
	<u>\$ 3,225,117.00</u>	

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, 2019

	Actual	Budget Original & Final
Fund Balance, September 1, 2018	\$ 1,939,535.46	\$ 1,940,324.59
Receipts:		
1100 Taxes Levied	\$ 695,465.23	\$ 750,000.00
1115 Carline	229.30	225.00
1120 Public Power District Sales Tax	2,020.04	1,400.00
1140 Penalties & Interest on Taxes	880.00	
1510 Interest	14,116.06	15,000.00
3130 Homestead Exemption	9,578.15	
3131 Property Tax Credit	37,376.68	
3132 Personal Property Tax Credit	1,218.35	
3134 Personal Property Tax Credit Public Service	479.72	
3180 Pro-rate Motor Vehicle	1,573.93	1,400.00
5690 Other Non-Revenue Receipts	9,725.05	
Total Receipts	\$ 772,662.51	\$ 768,025.00
Total Funds Available	\$ 2,712,197.97	\$ 2,708,349.59
Disbursements:		
2515-300 Purchased Professional/Technical Services	\$ 213,589.84	\$ 100,000.00
2515-700 Property	947,376.84	2,608,349.59
Total Disbursements	\$ 1,160,966.68	\$ 2,708,349.59
Fund Balance, August 31, 2019	\$ 1,551,231.29	\$ 0.00
Represented by:		
Cash in Bank - Checking	\$ 0.21	
Nebraska School District Liquid Asset Fund	390,159.48	
ICS Account - Building Fund	1,066,373.64	
County Treasurers' Balance, August 31, 2019	94,697.96	
	\$ 1,551,231.29	

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SCHOOL DISTRICT NO. 55-0145WAVERLY, NEBRASKASCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - QUALIFIED CAPITAL PURPOSE UNDERTAKING
FUND FOR THE YEAR ENDED AUGUST 31, 2019

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2018	\$ 636,106.04	\$ 610,014.10
Receipts:		
1100 Taxes Levied	\$ 567,072.22	\$ 604,725.00
1115 Carline	176.24	300.00
1120 Public Power District Sales Tax	1,552.66	1,750.00
1140 Penalties & Interest on Taxes	1,035.53	
1510 Interest	626.07	420.00
3130 Homestead Exemption	7,528.71	
3131 Property Tax Credit	29,983.08	
3132 Personal Property Tax Credit	934.02	
3134 Personal Property Tax Credit Public Service	368.73	
3180 Pro-rate Motor Vehicle	1,343.17	1,500.00
Total Receipts	<u>\$ 610,620.43</u>	<u>\$ 608,695.00</u>
Total Funds Available	<u>\$ 1,246,726.47</u>	<u>\$ 1,218,709.10</u>
Disbursements:		
2515-300 Purchased Professional/Technical Services	\$ 1,500.00	\$ 34,479.10
2515-831 Principal Payment	550,000.00	1,105,000.00
2515-832 Interest Payment	53,316.25	78,180.00
2515-833 Other Debt-Related Costs	1,050.00	1,050.00
Total Disbursements	<u>\$ 605,866.25</u>	<u>\$ 1,218,709.10</u>
Fund Balance, August 31, 2019	<u>\$ 640,860.22</u>	<u>\$ 0.00</u>
Represented By:		
Cash in Bank - Checking	\$ 249,510.15	
Cash in Bank - ICS Accounts	317,208.94	
County Treasurers' Balance, August 31, 2019	74,141.13	
	<u>\$ 640,860.22</u>	

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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 - STUDENT FEE FUND
FOR THE YEAR ENDED AUGUST 31, 2019

	Actual	Budget Original & Final
Fund Balance, September 1, 2018	\$ 797.60	\$ 797.60
Receipts:		
1741 Extracurricular Activities		\$ 10,000.00
1742 Postsecondary Education	\$ 1,848.00	9,202.40
1743 Summer School Fees	150.00	10,000.00
Total Receipts	\$ 1,998.00	\$ 29,202.40
Total Funds Available	\$ 2,795.60	\$ 30,000.00
Disbursements:		
1300-890 Miscellaneous	\$ 2,645.60	\$ 30,000.00
2191-810 Dues and Fees	150.00	
Total Disbursements	\$ 2,795.60	\$ 30,000.00
Fund Balance, August 31, 2019	\$ 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, 2019
(Unaudited)

	Total	Budget Original & Final
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 6,209,101.06	\$ 6,706,434.00
Employee Benefits	2,109,425.72	2,755,170.00
Retirement	435,096.38	627,775.00
Increased Retirement	147,710.13	
Purchased Professional/Technical Services	8,308.57	10,345.00
Purchased Property Services	5,753.03	5,625.00
Other Property Services	363.25	2,070.00
Supplies	113,466.09	106,441.00
Property	160,268.28	124,411.00
Other Items	8,840.25	8,775.00
	<u>\$ 9,198,332.76</u>	<u>\$ 10,347,046.00</u>
<u>1150 Limited English Proficiency Programs</u>		
Salaries	\$ 33,356.06	
Employee Benefits	6,172.40	
Retirement	3,454.45	
Increased Retirement	842.28	
	<u>\$ 43,825.19</u>	<u>\$ 0.00</u>
<u>1160 Poverty Programs</u>		
Salaries	\$ 187,761.94	
Employee Benefits	53,947.75	
Retirement	14,080.32	
Increased Retirement	4,670.78	
	<u>\$ 260,460.79</u>	<u>\$ 0.00</u>
<u>1200 Special Education Instructional Programs - School Age</u>		
Salaries	\$ 1,890,563.67	\$ 2,015,167.00
Employee Benefits	455,865.23	597,831.00
Retirement	135,422.89	199,098.00
Increased Retirement	46,532.24	
Purchased Professional/Technical Services	14,011.21	4,080.00
Purchased Property Services		300.00
Other Property Services	99,739.63	230,490.00
Supplies	6,882.42	10,681.00
Property	42,739.04	5,079.00
Other Items	510.00	670.00
	<u>\$ 2,692,266.33</u>	<u>\$ 3,063,396.00</u>

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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, 2019
(Unaudited)

	Total	Budget Original & Final
<u>2120 Guidance Services</u>		
Salaries	\$ 371,277.31	\$ 371,531.00
Employee Benefits	124,120.01	136,704.00
Retirement	27,299.16	36,708.00
Increased Retirement	9,374.74	
Supplies	2,759.32	9,800.00
Property	750.60	900.00
	<u>\$ 535,581.14</u>	<u>\$ 555,643.00</u>
<u>2130 Health Services</u>		
Salaries	\$ 120,565.42	\$ 120,168.00
Employee Benefits	24,784.42	47,388.00
Retirement	8,775.38	11,873.00
Increased Retirement	3,013.61	
Supplies	2,397.83	2,889.00
Property	211.00	311.00
	<u>\$ 159,747.66</u>	<u>\$ 182,629.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Salaries	\$ 69,753.00	\$ 69,165.00
Employee Benefits	25,899.55	25,410.00
Retirement	5,128.83	6,835.00
Increased Retirement	1,761.29	
Purchased Professional/Technical Services	2,871.14	1,450.00
Other Property Services	108.27	300.00
Supplies	2,000.72	3,350.00
	<u>\$ 107,522.80</u>	<u>\$ 106,510.00</u>
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>		
Salaries	\$ 129,808.50	\$ 127,718.00
Employee Benefits	50,012.22	49,982.00
Retirement	9,544.62	12,619.00
Increased Retirement	3,277.69	
Purchased Professional/Technical Services	436.42	150.00
Other Property Services		39.00
Supplies	1,706.29	1,211.00
	<u>\$ 194,785.74</u>	<u>\$ 191,719.00</u>

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SCHOOL DISTRICT NO. 55-0145
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SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	Total	Budget Original & Final
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 1,000.85	\$ 800.00
Purchased Property Services		100.00
Other Property Services	125.35	1,000.00
Supplies	862.19	3,300.00
Property	27.86	2,700.00
	<u>\$ 2,016.25</u>	<u>\$ 7,900.00</u>
<u>2181 Visually Impaired - Related Services: Sped School Age</u>		
Purchased Professional/Technical Services	\$ 45.24	\$ 250.00
Supplies	1,339.69	2,050.00
Property	864.13	1,300.00
	<u>\$ 2,249.06</u>	<u>\$ 3,600.00</u>
<u>2190 Support Services - Other</u>		
Salaries	\$ 382,630.19	\$ 373,946.00
Employee Benefits	34,938.52	46,654.00
Retirement	22,670.21	36,946.00
Increased Retirement	7,656.97	
Purchased Professional/Technical Services	1,500.00	
Purchased Property Services	4,304.00	
Supplies	750.99	
Other Items		25,150.00
	<u>\$ 454,450.88</u>	<u>\$ 482,696.00</u>
<u>2212 Instruction & Curriculum Development</u>		
Salaries	\$ 112,000.00	\$ 112,000.00
Employee Benefits	28,117.12	29,454.00
Retirement	8,235.12	11,065.00
Increased Retirement	2,356.70	
Purchased Professional/Technical Services	51,789.81	68,000.00
Other Property Services	1,039.27	3,000.00
Supplies	182,326.75	230,700.00
Property	2,395.79	794.00
Other Items	2,815.66	1,800.00
	<u>\$ 391,076.22</u>	<u>\$ 456,813.00</u>

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SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	Total	Budget Original & Final
<u>2213 Instruction Staff Training</u>		
Employee Benefits	\$ 626.34	
Retirement	612.49	
Increased Retirement	672.09	
Purchased Professional/Technical Services	7,609.32	\$ 30,800.00
Other Property Services		500.00
	<u>\$ 9,520.24</u>	<u>\$ 31,300.00</u>
<u>2220 Library/Media Services</u>		
Salaries	\$ 231,132.52	\$ 241,216.00
Employee Benefits	85,289.79	95,341.00
Retirement	16,991.31	23,833.00
Increased Retirement	5,834.95	
Purchased Professional/Technical Services	204.00	200.00
Purchased Property Services	605.73	
Supplies	11,634.59	13,425.00
Property	4,319.95	5,035.00
	<u>\$ 356,012.84</u>	<u>\$ 379,050.00</u>
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 375,891.16	\$ 240,520.00
Employee Benefits	67,791.62	62,119.00
Retirement	27,587.16	23,763.00
Increased Retirement	9,473.73	
Purchased Professional/Technical Services	24,554.08	24,000.00
Purchased Property Services	7,355.33	9,000.00
Other Property Services	2,867.54	2,000.00
Supplies	564.80	2,000.00
Property	175,305.25	177,740.00
Other Items	3,507.00	1,000.00
	<u>\$ 694,897.67</u>	<u>\$ 542,142.00</u>
<u>2310 Board of Education</u>		
Salaries	\$ 4,130.00	\$ 4,130.00
Employee Benefits	309.07	316.00
Retirement	303.67	408.00
Increased Retirement	104.26	
Purchased Professional/Technical Services	76,176.57	70,750.00

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SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2310 Board of Education (Continued)</u>		
Other Property Services	\$ 13,983.78	\$ 31,000.00
Supplies	174.55	
Other Items	14,241.96	27,500.00
	<u>\$ 109,423.86</u>	<u>\$ 134,104.00</u>
<u>2320 Executive Administration Services</u>		
Salaries	\$ 251,335.35	\$ 402,205.00
Employee Benefits	81,728.51	93,709.00
Retirement	18,480.21	39,738.00
Increased Retirement	6,346.25	
Purchased Professional/Technical Services	1,677.00	2,000.00
Purchased Property Services	629.71	1,100.00
Other Property Services	1,720.74	5,000.00
Supplies	5,860.55	7,700.00
Property	4,879.95	7,000.00
Other Items	2,203.77	2,000.00
	<u>\$ 374,862.04</u>	<u>\$ 560,452.00</u>
<u>2330 District Legal Services</u>		
Legal Services	\$ 15,672.98	\$ 40,000.00
<u>2410 Office of Principal</u>		
Salaries	\$ 872,852.23	\$ 880,094.00
Employee Benefits	235,463.20	256,493.00
Retirement	59,685.59	84,954.00
Increased Retirement	20,496.47	
Purchased Professional/Technical Services	5,925.53	4,555.00
Purchased Property Services	404.74	1,500.00
Other Property Services	2,785.42	5,400.00
Supplies	6,293.49	10,396.00
Property	12,006.97	4,400.00
Other Items	3,026.00	5,375.00
	<u>\$ 1,218,939.64</u>	<u>\$ 1,253,167.00</u>
<u>2510 Fiscal Services</u>		
Employee Benefits	\$ 122,437.00	\$ 131,951.00
Purchased Professional/Technical Services (Continued)		1,500.00

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COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	Total	Budget Original & Final
<u>2510 Fiscal Services (Continued)</u>		
Purchased Property Services	\$ 41,237.94	\$ 100,000.00
Other Property Services	37,745.63	52,500.00
	<u>\$ 201,420.57</u>	<u>\$ 285,951.00</u>
<u>2610 Operation of Buildings</u>		
Salaries	\$ 384,529.73	\$ 457,404.00
Employee Benefits	136,289.85	157,217.00
Retirement	27,823.78	45,192.00
Increased Retirement	9,442.56	
Purchased Professional/Technical Services	21,426.59	38,500.00
Purchased Property Services	29,286.68	37,697.00
Supplies	665,908.61	831,950.00
Property	641.03	25,000.00
	<u>\$ 1,275,348.83</u>	<u>\$ 1,592,960.00</u>
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 243,279.14	\$ 178,590.00
Employee Benefits	47,180.49	44,220.00
Retirement	17,365.18	17,645.00
Increased Retirement	5,963.34	
Purchased Professional/Technical Services	180.00	250.00
Purchased Property Services	265,998.40	197,500.00
Other Property Services	208,473.00	208,473.00
Property	51,755.65	976,854.00
	<u>\$ 840,195.20</u>	<u>\$ 1,623,532.00</u>
<u>2630 Care & Upkeep of Grounds</u>		
Salaries	\$ 11,080.70	\$ 109,379.00
Employee Benefits	18,651.78	31,286.00
Retirement	167.23	10,807.00
Increased Retirement	57.44	
Purchased Property Services	131,886.86	133,500.00
	<u>\$ 161,844.01</u>	<u>\$ 284,972.00</u>

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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, 2019
(Unaudited)

	Total	Budget Original & Final
<u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 326,012.06	\$ 360,909.00
Employee Benefits	34,662.34	38,988.00
Retirement	22,336.45	35,657.00
Increased Retirement	7,670.52	
Purchased Professional/Technical Services	15,651.51	12,000.00
Purchased Property Services	87,536.35	210,000.00
Supplies	87,262.70	172,000.00
Property	150,000.00	155,000.00
	<u>\$ 731,131.93</u>	<u>\$ 984,554.00</u>
<u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 63,637.03	\$ 99,775.00
Employee Benefits	8,599.98	11,373.00
Retirement	4,086.96	9,857.00
Increased Retirement	1,403.50	
Purchased Professional/Technical Services		8,000.00
Purchased Property Services	8,950.62	29,000.00
Supplies	20,942.92	27,000.00
	<u>\$ 107,621.01</u>	<u>\$ 185,005.00</u>
<u>3400 Categorical Grants From Corporations & Other Private Interests</u>		
Salaries	\$ 280.00	
Employee Benefits	20.97	
Retirement	20.59	
Increased Retirement	7.08	
Supplies	11,712.08	\$ 5,500.00
	<u>\$ 12,040.72</u>	<u>\$ 5,500.00</u>
<u>3535 High Ability Learners</u>		
Salaries	\$ 39,468.90	\$ 15,632.00
Employee Benefits	8,021.79	6,222.00
Retirement	2,298.84	1,544.00
Increased Retirement	789.45	
Purchased Professional/Technical Services	750.00	
Supplies	309.13	1,900.00
Other Items		632.00
	<u>\$ 51,638.11</u>	<u>\$ 25,930.00</u>

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COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	Total	Budget Original & Final
<u>3540 State Early Childhood</u>		
Salaries	\$ 59,801.67	\$ 60,400.00
Employee Benefits	11,719.03	24,676.00
Retirement	3,214.28	5,968.00
Increased Retirement	1,728.09	
Purchased Professional/Technical Services	197.44	
Purchased Property Services	343.50	
Supplies	900.94	
	<u>\$ 77,904.95</u>	<u>\$ 91,044.00</u>
<u>3575 Nebraska Innovation Grant Program</u>		
Salaries	\$ 5,840.00	\$ 15,000.00
Employee Benefits	436.44	1,148.00
Retirement	429.37	1,482.00
Increased Retirement	147.49	
Purchased Professional/Technical Services		6,000.00
Other Property Services		16,600.00
Supplies		3,600.00
	<u>\$ 6,853.30</u>	<u>\$ 43,830.00</u>
<u>6200 Title I</u>		
Salaries	\$ 108,718.88	\$ 130,031.00
Employee Benefits	38,820.51	50,030.00
Retirement	10,797.43	12,848.00
Supplies	3,269.65	
	<u>\$ 161,606.47</u>	<u>\$ 192,909.00</u>
<u>6210 Title I - Accountability</u>		
Other Items	\$ 6,600.00	\$ 0.00
<u>6310 Title II Part A</u>		
Salaries	\$ 38,082.94	\$ 35,675.00
Employee Benefits	7,416.96	22,751.00
Retirement		3,525.00
	<u>\$ 45,499.90</u>	<u>\$ 61,951.00</u>

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SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	Total	Budget Original & Final
<u>6404 IDEA Part B (611) Base Allocation</u>		
<u>Birth to Age Four</u>		
Salaries	\$ 111,020.22	\$ 102,594.00
Employee Benefits	39,323.55	40,020.00
Retirement	10,966.36	10,136.00
Purchased Professional/Technical Services	1,731.99	2,000.00
Other Property Services		1,000.00
Supplies	686.15	1,000.00
Property		400.00
	<u>\$ 163,728.27</u>	<u>\$ 157,150.00</u>
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Purchased Professional/Technical Services	<u>\$ 10,579.27</u>	<u>\$ 5,500.00</u>
<u>6410 IDEA Enrollment/Poverty (611)</u>		
Salaries	\$ 105,945.49	\$ 113,895.00
Employee Benefits	22,756.27	36,825.00
Retirement	7,789.96	11,253.00
Increased Retirement	2,675.09	
Purchased Professional/Technical Services	159,643.72	66,720.00
Other Property Services	533.30	5,000.00
Supplies	13,045.19	12,000.00
Property	2,450.60	
	<u>\$ 314,839.62</u>	<u>\$ 245,693.00</u>
<u>6412 IDEA Part B Proportionate Share</u>		
Purchased Professional/Technical Services	\$ 12,361.89	\$ 10,500.00
Other Property Services	999.50	500.00
Supplies	6,803.35	7,000.00
Property	480.00	2,000.00
	<u>\$ 20,644.74</u>	<u>\$ 20,000.00</u>
<u>8000 Transfers</u>		
Activities Fund	<u>\$ 42,389.70</u>	<u>\$ 0.00</u>
Total Disbursements	<u>\$ 21,053,530.69</u>	<u>\$ 24,144,648.00</u>

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SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2018	\$ 1,154,312.54	\$ 927,369.11	\$ 218,746.00
Receipts:			
Local Property Taxes	\$ 12,988,740.59	\$ 3,138,427.93	\$ 709,223.99
Carline Tax	5,198.12	310.59	
Public Power District Sales Tax	23,417.87	25,113.42	
Motor Vehicle Taxes	975,889.74	250,276.48	62,521.92
Penalties & Interest on Taxes	22,411.85	8,104.49	572.56
County Fines and License Fees	133,157.21	28,900.07	3,642.95
Homestead Exemption	168,990.28	59,993.22	1,131.14
Property Tax Credit	681,015.10	171,789.16	40,251.26
Personal Property Tax Credit	22,182.86	5,714.66	1,075.64
Personal Property Tax Credit Public Service	11,525.13	1,308.34	
Pro-rate Motor Vehicle	36,538.19	8,400.96	1,873.87
Transfers from other Counties	117,791.48		
Total Receipts	<u>\$ 15,186,858.42</u>	<u>\$ 3,698,339.32</u>	<u>\$ 820,293.33</u>
Total Funds Available	<u>\$ 16,341,170.96</u>	<u>\$ 4,625,708.43</u>	<u>\$ 1,039,039.33</u>
Disbursements:			
School Treasurer To Lancaster County	<u>\$ 15,130,649.37</u>	<u>\$ 3,694,721.95</u>	<u>\$ 800,681.58</u>
Total Disbursements	<u>\$ 15,130,649.37</u>	<u>\$ 3,694,721.95</u>	<u>\$ 800,681.58</u>
Fund Balance, August 31, 2019	<u><u>\$ 1,210,521.59</u></u>	<u><u>\$ 930,986.48</u></u>	<u><u>\$ 238,357.75</u></u>

See Independent Auditor's Report

Saunders County	Total
\$ 10,391.40	\$ 2,310,819.05
\$ 115,302.78	\$ 16,951,695.29
	5,508.71
	48,531.29
4,016.54	1,292,704.68
	31,088.90
86.64	165,786.87
	230,114.64
5,108.12	898,163.64
400.32	29,373.48
	12,833.47
167.75	46,980.77
	117,791.48
\$ 125,082.15	\$ 19,830,573.22
\$ 135,473.55	\$ 22,141,392.27
\$ 117,791.48	\$ 19,626,052.90
	117,791.48
\$ 117,791.48	\$ 19,743,844.38
\$ 17,682.07	\$ 2,397,547.89

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2018	\$ 141,824.45	\$ 94,545.37	\$ 24,387.00
Receipts:			
Local Property Taxes	\$ 1,901,446.77	\$ 356,643.30	\$ 80,292.04
Carline Tax	587.80	35.13	
Public Power District Sales Tax	2,648.06	2,839.81	
Penalties & Interest on Taxes	2,837.70	931.62	66.16
Homestead Exemption	25,680.21	6,784.08	127.92
Property Tax Credit	97,676.78	19,421.44	4,550.18
Personal Property Tax Credit	2,654.30	646.20	121.60
Personal Property Tax Credit Public Service	1,433.36		
Pro-rate Motor Vehicle	5,369.49	395.14	213.58
Transfers from Other Counties	95,624.28		
Total Receipts	<u>\$ 2,135,958.75</u>	<u>\$ 387,696.72</u>	<u>\$ 85,371.48</u>
Total Funds Available	<u>\$ 2,277,783.20</u>	<u>\$ 482,242.09</u>	<u>\$ 109,758.48</u>
Disbursements:			
School Treasurer	\$ 2,130,111.89	\$ 379,025.43	\$ 1,018.15
Transfers to Lancaster County			82,704.54
Total Disbursements	<u>\$ 2,130,111.89</u>	<u>\$ 379,025.43</u>	<u>\$ 83,722.69</u>
Fund Balance, August 31, 2019	<u>\$ 147,671.31</u>	<u>\$ 103,216.66</u>	<u>\$ 26,035.79</u>

See Independent Auditor's Report

<u>Saunders County</u>	<u>Total</u>
<u>\$ 1,203.13</u>	<u>\$ 261,959.95</u>
\$ 13,054.18	\$ 2,351,436.29
	622.93
	5,487.87
14.40	3,849.88
	32,592.21
577.58	122,225.98
36.78	3,458.88
	1,433.36
28.43	6,006.64
	<u>95,624.28</u>
<u>\$ 13,711.37</u>	<u>\$ 2,622,738.32</u>
<u>\$ 14,914.50</u>	<u>\$ 2,884,698.27</u>
<u>\$ 12,919.74</u>	<u>\$ 2,510,155.47</u>
	95,624.28
<u>\$ 12,919.74</u>	<u>\$ 2,605,779.75</u>
<u>\$ 1,994.76</u>	<u>\$ 278,918.52</u>

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2018	\$ 26,278.47	\$ 22,349.00	\$ 5,179.06
Receipts:			
Local Property Taxes	\$ 535,258.58	\$ 126,640.44	\$ 28,953.52
Carline Tax	216.37	12.93	
Public Power District Sales Tax	974.73	1,045.31	
Penalties & Interest on Taxes	643.21	217.95	15.24
Homestead Exemption	7,033.93	2,497.14	47.08
Property Tax Credit	28,345.40	7,150.42	1,668.22
Personal Property Tax Credit	922.18	237.86	44.78
Personal Property Tax Credit Public Service	479.72		
Pro-rate Motor Vehicle	1,305.37	192.54	67.31
Transfer from other County	4,372.42		
Total Receipts	<u>\$ 579,551.91</u>	<u>\$ 137,994.59</u>	<u>\$ 30,796.15</u>
Total Funds Available	<u>\$ 605,830.38</u>	<u>\$ 160,343.59</u>	<u>\$ 35,975.21</u>
Disbursements:			
School Treasurer	\$ 559,294.79	\$ 122,498.63	\$ 26,392.05
Transfers to Lancaster County			
Total Disbursements	<u>\$ 559,294.79</u>	<u>\$ 122,498.63</u>	<u>\$ 26,392.05</u>
Fund Balance, August 31, 2019	<u>\$ 46,535.59</u>	<u>\$ 37,844.96</u>	<u>\$ 9,583.16</u>

See Independent Auditor's Report

Saunders County	Total
\$ 255.50	\$ 54,062.03
\$ 4,612.69	\$ 695,465.23
	229.30
	2,020.04
3.60	880.00
	9,578.15
212.64	37,376.68
13.53	1,218.35
	479.72
8.71	1,573.93
	4,372.42
\$ 4,851.17	\$ 753,193.82
\$ 5,106.67	\$ 807,255.85
\$ 4,372.42	\$ 708,185.47
	4,372.42
\$ 4,372.42	\$ 712,557.89
\$ 734.25	\$ 94,697.96

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS'
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2019
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2018	\$ 35,887.02	\$ 30,160.88	\$ 6,900.07
Receipts:			
Local Property Taxes	\$ 438,633.26	\$ 102,029.21	\$ 22,716.88
Carline Tax	166.31	9.93	
Public Power District Sales Tax	749.21	803.45	
Penalties & Interest on Taxes	737.44	274.78	18.70
Homestead Exemption	5,573.11	1,919.40	36.20
Property Tax Credit	23,024.38	5,513.04	1,282.26
Personal Property Tax Credit	706.38	182.80	34.43
Personal Property Tax Credit Public Service	368.73		
Pro-rate Motor Vehicle	1,241.15	33.70	60.48
Transfer from Other Counties	3,655.15		
Total Receipts	<u>\$ 474,855.12</u>	<u>\$ 110,766.31</u>	<u>\$ 24,148.95</u>
Total Funds Available	<u>\$ 510,742.14</u>	<u>\$ 140,927.19</u>	<u>\$ 31,049.02</u>
Disbursements:			
School Treasurer To Lancaster County	\$ 474,078.24	\$ 111,380.44	\$ 23,682.92
Total Disbursements	<u>\$ 474,078.24</u>	<u>\$ 111,380.44</u>	<u>\$ 23,682.92</u>
Fund Balance, August 31, 2019	<u>\$ 36,663.90</u>	<u>\$ 29,546.75</u>	<u>\$ 7,366.10</u>

Saunders County	Total
\$ 340.40	\$ 73,288.37
\$ 3,692.87	\$ 567,072.22
	176.24
	1,552.66
4.61	1,035.53
	7,528.71
163.40	29,983.08
10.41	934.02
	368.73
7.84	1,343.17
	3,655.15
\$ 3,879.13	\$ 613,649.51
\$ 4,219.53	\$ 686,937.88
\$ 3,655.15	\$ 609,141.60
	3,655.15
\$ 3,655.15	\$ 612,796.75
\$ 564.38	\$ 74,141.13

See Independent Auditor's Report

ROMANS, WIEMER & ASSOCIATES

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Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

November 4, 2019

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, 2019, 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 November 4, 2019. 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 2019-001.

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 one instance 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 item 2019-002.

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

RWA: klz

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Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

November 4, 2019

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, 2019. 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, 2019.

Other matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002. Our opinion on each major federal program is not modified with respect to these matters.

School District No. 55-0145 of Waverly, Nebraska's response to the noncompliance 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.

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 2019-003 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, 2019

<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 Allocation - Birth Through Age Four	84.027	Not Available	\$ 163,728.27
IDEA Preschool (619) Base	84.173	Not Available	10,579.27
IDEA Enrollment/Poverty	84.027	Not Available	314,839.62
IDEA Part B Proportionate Share	84.027	Not Available	<u>20,644.74</u>
Total Special Education (IDEA Cluster)			\$ 509,791.90
Safe and Drug Free Schools	84.186	Not Available	
Title I	84.010	Not Available	161,606.47
Title II Part A	84.367	Not Available	45,499.90
Federal Vocational & Applied Technology Education	84.048	Not Available	
Title I Accountability	84.010	Not Available	<u>6,600.00</u>
Total U. S. Department of Education			<u>\$ 723,498.27</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	\$ 189,541.44
School Breakfast Program	10.553	Not Available	<u>60,967.77</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			\$ 250,509.21

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2019

<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>
Passed through Programs from Nebraska Department of Social Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	\$ 105,449.62
Total Child Nutrition Cluster			<u>\$ 355,958.83</u>
Total Disbursements of Federal Awards			<u>\$ 1,079,457.10</u>

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2019

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, 2019

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 was one audit finding 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. Special Education (IDEA Cluster) CFDA# 84.027 & 84.173
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

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.

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2019

FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

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

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/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.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

MATERIAL WEAKNESS

2019-003 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.

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2019

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT
(Continued)

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.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2019

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2018-001 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.

2018-002 Deposit Risk

Condition: The District had under collateralized bank accounts on August 31, 2018 in the amount of \$363,404.61.

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, 2019

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

	<u>Questioned Cost</u>
MATERIAL WEAKNESS	
2018-003 Internal Control Structure Design	
Same as 2018-001 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.	

Emilsson, LLC
Larry L. Dlugosh, Ph.D
5350 Bridle Lane Lincoln, NE 68516
ldlugosh@neb.rr.com 402-499-2598

November 7, 2019

Cory Worrell, Ed.D., Superintendent
District 145-Waverly
14511 Heywood Box 426
Waverly, NE 68462

Dear Dr. Worrell:

Thanks for returning my e-mail regarding your interest in conducting a strategic planning process. It would be a pleasure to work with you, your board, and the District 145 -Waverly community to facilitate a planning process that could have many positive results.

The following proposal outlines the process and follow-up procedures used by Emilsson, LLC when conducting an organizational strategic plan. The process involves a 2-3 year timeline. The first six to twelve months is dedicated to the collection of data, the selection and organization of the strategic planning team and action plan committees, setting goals and writing the action plans. Following the approval of the goals and action plans by the Board of Education, the process of implementation begins and necessary adjustments to the plan can be accommodated as necessary. Continuous follow-up is the key to success of the planning process; without the follow-up the plan will collapse before it can become fully implemented. Certainly, the proposed timelines and meeting schedules are subject to changes you and the Board of Education may require.

The proposal outlines a complete process from the formulation of strategic indicators to the assembly of action plans that afford the district the opportunity to place their ideas into action soon after the planning and goal setting stages are finished. It also includes a formal annual review aimed at monitoring progress and updating of the action plans if needed.

Getting Started

A. Invitation and selection the Strategic Planning Team

- Select a group of 25–35 people to serve as the strategic planning team
- The strategic planning team should include major constituent groups from the school district including the following:
 - The Superintendent and key administrative team members
 - Representatives from the Board of Education (1-2)
 - Battle Creek Area Businesses Representatives (3-5)
 - Parents and students; K-12 Parents, 7-12 students (5-7)
 - Internal Audiences; Professional (3-5) and Classified staff (1-3)
 - Educational Partners/local government officials (college/university personnel, city council, county board, health and medical personnel, etc.)
 - Other

B. The Meeting Room and Equipment

Meeting Room Features

- A room large enough to accommodate 30-35 people comfortably
- Adequate space to move around and meet in small group activities; close to restrooms
- Coffee, tea, soft drinks, water, and snacks should be available during the meeting times.
- The meeting room should be large enough to accommodate lunch and dinner sessions. There will be several opportunities to work with the group during meal times.

C. Equipment Needs

- 5-6 Flip Charts on easels with plenty of paper
- Assorted Marking Pens (All colors)
- **Computers, projection unit**, printer, screen, or appropriate wall surface for projection.
- Easy access to copy machine

D. Data that Needs to be Collected prior to the First Meeting of the Planning Team

- Compile pertinent information about District 145 - Waverly (from the past 5-7 years). An example of the types of information includes student populations served, current P-12 numbers, graduation rates, student achievement levels, feedback from the community, curriculum offerings, administrative structure, bond issues, number and levels of personnel, etc.
- The Administrator or designees will provide an overview of the current realities of District 145 - Waverly at the opening of the initial meeting of the strategic planning team.
 - Enrollments and enrollment trends for the school district (5-7) years
 - Focus on the programs provided by District 145 - Waverly Public Schools
 - Financial data (Current status and at least 5 years prior)
 - Human resources (current status and current/future needs)
 - Collaborative efforts with ESU's, community groups or businesses, and other agencies
 - The recommendations from AdvancED or other accreditation agencies.
- We may want to consider conducting some focus group meetings (3-4) with school district personnel, Community Advisory Committee Members, business people or community leaders, and staff prior to the first meeting. The information from the focus groups is beneficial to the planning group.

E. Establish A Schedule of Meetings and Establish Agendas (Subject to Board and Administrative Approval)

F. Other Personnel Needs and Assignments

- If it is possible the school district should supply a personnel to serve as a recorders (clerical staff or faculty with good computer skills) for each small group (probably 5-7 total). These people are valuable in the facilitation the process. It saves time and provides an opportunity for quick feedback as well as a continuous record of proceedings to the strategic planning team as they are work. In many cases principals and directors have served in this capacity as well as being members of the strategic planning team.

The Process

Organizational Meeting (1-2 hours) (Ordinarily a board/administrative retreat setting)

- A meeting with representatives of the Board of Education and the Leadership team may be necessary to review the strategic planning process, establish timelines that

meet the needs of the institution, discuss potential team members, and **set dates** for meetings and reporting of progress.

- Following this meeting, the School District will select and invite potential strategic planning team members to engage with them in the strategic planning process. Members of the team will be asked to commit to the time required to complete the process.
 - Once the strategic planning team is complete, all members of the team will receive information about the topics to be discussed at each team meeting.

Strategic Planning Meeting #1 (4-6 hours) (Examples follow:) **(Spring or Summer 2020)**
(Sunday afternoon/evening) 4:00-9:00 PM
(light supper or an evening meal provided by the school district)

- **Suggested Agenda:**
 - **Introduce the Planning Committee members + ice breaker**
 - **Review the Planning Process**
 - **Examine Current Realities** (information presented by leadership staff)
 - Review the guiding values and core mission of District 145 -Waverly
 - Outline Strategic Direction (What are the future prospects for the School District)
 1. What options exist for the District 145 - Waverly Public Schools?
- **Analyze Strengths, Opportunities, (Examine Educational Trends) Aspirations, and Responsibilities for the District 145 -Waverly Public Schools.**

Strategic Planning Meeting #2 and 3 (Example follow:)

Monday and Tuesday (Afternoon/Evening) (12:00 Noon – 5:30 or 5:00 PM – 10:00 PM)
(Lunch served at noon or light dinner in the evening provided by the school district)

Suggested Agenda

- Environmental Analysis): Examine the impact of the political, social, educational, technological, and economic environments on District 145 - Waverly)
- Discuss Expectations of the District 145 - Waverly – Looking forward
- Brainstorm multiple Goals for the school district.
- Examine all of the goals and narrow the list to the highest priority (3-5) goals for the school district.
 - Include long-term, mid-term, and short-term goals

Following the prioritization of the objectives by the strategic planning team, the leadership team will present the goals to the Board of Education for their review. The board may accept, reject, or modify the recommendation of the strategic planning team.

Once the Board of Education has made their decision and the goals are accepted (modified or left as recommended), the action planning phase will be initiated.

Planning Meeting #4 (2-4 hours)

Administrative Staff

- **Establish action planning teams to develop each strategic goal and associated objective**
 - An action planning team should consist of 4-7 people who have expertise related to their assigned strategic objective.
 - The Action planning teams will be given two months to write a detailed report to establish how the planning goals will be put into action.
 - At least 2 people from the Strategic (Core) Planning Team, a school board member, and a member of the administrative team will be invited to

coordinate the work of each action planning team (if there are three action planning teams; 6 members of the Core Planning Team will be needed to set the action planning teams into motion. The Core Planning Teams members will serve as point persons for each Action Planning Teams.

Meeting #5: Orientation Meetings with Individual Action Planning Teams

- Provide an orientation for all action planning team members
- Assign duties and responsibilities and begin the work of writing action plans
 - This process usually requires 3-4 months to complete

Present Action Plans to the Board of Education

Each Action Planning Team will prepare and present their Action Plan to the Board of Education

- Completed action plans will be reviewed by the Board of Education. The board can ask for modifications, reject or approve the action plans.

Implement Action Plans

Administrative Staff

Monitor Progress

Administrators and Board

The facilitator and leadership personnel from the school district will monitor the progress of the strategic plan for a period of time via quarterly reports at board meeting, articles in the media, announcements on websites, etc.

First Annual Update

Spring 2020 or Fall 2021

Review Goals and Accomplishments

- Review the progress of the Action Plans
 - Document progress – make changes if necessary
- Add new action plans as needed

Continuous Updates

2020-2022

- The facilitator and the Superintendent or designee will meet periodically to review the process. New goals may be added as original goals are fully implemented.

Report of Success

2021-22

- Meet with key constituents (internal and external) to report on the accomplishments of the strategic plan, propose additional options, etc.

Proposed fee for the Strategic Planning Process (includes mileage/expenses)

\$18,000.00

(Invoices are as follows: 1/3 upon approval of the contract, 1/3 upon approval of the Action plans, and 1/3 upon the delivery of the final report. Please review the proposal and let me know if you have questions.

Submitted by:
 Larry L. Dlugosh
 For Emilsson, LLC

Examples of Goal Statements

Example 1: Papillion-LaVista Public Schools

- Goal 1: **By 2020, The PLCS will implement individual learning plans for all students which will include a variety of flexible and innovative educational options.**
- Goal 2: **All three and four-year olds in PLCS will have access to a quality early childhood program. By 2020, 25% of ALL eligible students will be enrolled in a District program.**
- Goal 3: **By 2015, PLCS will research and make a recommendations on the implementation of the International Baccalaureate (IB) Programme or similar programmatic options as part of the PLCS curriculum.**
- Goal 4: **By 2016, PLCS will research and make recommendations on programs and services that support students socially, emotionally, and behaviorally.**
- Goal 5: **By 2025, all PLCS students will have access to comprehensive world language instruction in grades K-12.**

Example 2: Bennington Public Schools

- Goal 1: **By 2018, the School District of Bennington will infuse 21st Century Skills into the P-12 Curriculum. (46 points)**
- Goal 2: **By 2018, Bennington Public Schools will provide a more diverse curriculum and flexible scheduling to meet the needs of all students and individualize students learning experiences. (41 points)**
- Goal 3: **By 2014-15, the Bennington Public Schools will foster a united (unified) community by promoting the benefits and successes of the Bennington Public Schools to district residents, educating taxpayers (citizens about the resources needed to support the district, and promoting (advancing) collaboration between the school district and the community. (16 Points)**
- Goal 4: **By the 2014-15 school year, a model will be developed to help students, parents/guardians, and staff access programs that address cultural and social needs of the school community. (9 Points)**

Example 3: Springfield-Platteview Community Schools

SPCS will consistently and continuously offer comprehensive pathways leading to college and career opportunities for all students. The goal address the following areas: 1) Partnerships with businesses and trade unions to facilitate student internships and apprenticeships; 2) Offering high skill/ high need/ high pay curriculum/ courses and opportunities online and through community colleges- especially in technology and engineering (coding, computer programming, science and robotics); 3) continue to expand dual credit opportunities; 4) college and career center for family support for college applications/ financial aid/ scholarships, resume building, career opportunities/ jobs. **34 votes**

By 2022, SPCS will provide (the) facilities and staffing needed to be competitive with other metro area schools in curricular and activities programs. 23 votes

By August 2018, SPCS will create an Alumni and Friends Society to build outreach with alumni and friends of the district to enhance fundraising to support students and staff, communication, coordinate activities, and (build) relationships. (part of the Foundation or not?). 14 votes

By the Fall of 2017, Platteview High School will implement a schedule and relevant staffing that allows for a diverse selection of rigorous courses across each of the diploma pathways within the current calendar structure that ensures all students are college and career ready.- 10 votes

By 2020, SPCS will have selected a flexible schedule option that will enhance learning opportunities for all students that recognize needs/interests of individual students. The options may include 1) alternate annual calendar; 2) consideration of block scheduling; 3) additional before and after school learning opportunities; 4) reviewing current late start PLC time; 5) increase in online and/or distance learning opportunities. **9 votes**

Example 4: Gering Public Schools

- **By June of 2016, Gering Public Schools will have in place a prospectus to align grade-levels that include workable and efficient grade-level configurations, a facilities master plan, that accommodates the grade level configurations, and a timeline for implementation**
- **By June of 2017, Gering Public Schools will accommodate the technology needs of all students in Pre-Kindergarten through the 12th grade.**
- **By June 2018, Gering Public Schools will have in place flexible learning options for all students.**
- **By June 2016, Gering Public Schools will build a consistent and inspiring brand that will be utilized throughout the entire district.**

Superintendent/Board Goals
2019-2020
School Year

Progress on goals will be shared with board members at the November, 2019, February, 2020 and May, 2020 board meetings.

1. Re-visit the 2013-2014 District Strategic Plan
Indicators that the goal was met:

-Work with an outside source to put together plan of attack with this process. Someone that could help us with this could be Don Fritz.

a. This strategic plan would include curriculum/instruction based goals. The goals, for this year, would include creating a K-12 Scope and Sequence for our district. It would also include training on how to use the Scope and Sequence. This would include helping staff to understand the use of data better. Also, begin to explore the use of an instructional model.

b. It would also include facility, staffing and financial planning for our district in the future. This would include projecting out enrollment and looking where we will need staffing help in the future.

I have made contact with Larry Dlugosh to discuss taking our district through a strategic planning process. I like using Larry because he works hard at following up with districts once the plan is put in place. This could be a 2 to 3 year process for our district. Larry will also be at our board meeting to discuss his process and what our district would gain from the strategic planning process.

2. Create a system of improvements to the maintenance systems within our district.
Indicators that the goal was met:

-Fix the current system in place. There are items that need fixed in order for the system to work efficiently. This includes projects being completed in a timely fashion. Also, the system should communicate back to our building principals when it was completed or when it will be completed.

a. Put together annual schedules for maintenance-paint, carpet, etc...

b. Put together plan on training maintenance and custodians on how to use equipment and chemicals.

c. Create a system of using similar equipment in each building. An example of this would be the scrubbers we use in each building to clean floors.

d. Improve the physical look of each building inside and out. This includes a plan that continues to help grounds look better at each building.

We have made improvements to this system in the past few years. This includes a help desk ticket system where staff can input maintenance problems in the building that go to our maintenance crew. By the end of this school year, we will put together annual schedules for maintenance related items in our district. We will also put a schedule together of replacing cleaning equipment in our buildings for inside and outside responsibilities. Also, we need to train our custodians and maintenance workers in the same manner. We will have a system of training put together for our staff by the end of the school year.

3. Improved Transportation System

Indicators that the goal was met:

-Find a system of tracking busses and communicate to parents how they can track busses.

-Improved system of keeping track of students who get on our busses.

-Ride times on busses have gotten less for students on routes/cross town bussing.

a. Improve opportunities for us to hire more bus drivers. Do we offer a bonus to work in our district?

b. Is there a system that we can use that can crunch the needs of our students both on routes and with cross/town bussing that can help us be more efficient?

I am continuing to collect information on tracking systems for busses. This includes finding a system that might minimize ride times for students on routes. A big part of this is finding more bus drivers, which we are trying to do at this time.

4. Improved Communication across district

Indicators that this goal was met:

-Continue to send out quarterly district updates to parents.

-Write a quarterly article in local newspaper on item related to school. This might be on safety, snow day determination, bussing, etc...

-Continue to communicate through social media. Make sure that this communication is clear, accurate and correct.

- Improve district website so that it is easier for patrons to find information.
- Look into offering a district app. that students, parents and community patrons can use.
- Create district coffees once a quarter for patrons to attend. Rotate these amongst the buildings.
- Continue to be a contributing member of the Chamber of Commerce and GWAFF.
- Continue to put out a monthly building visit schedule to staff members

We are currently working on changing the website and the look and ability to navigate through it easier. This should be done soon. I have attached communication to patrons throughout the school year that have gone out. We use social media frequently with communication within our district. You can go to my Twitter account to see what I have sent out this year. I have not got a coffee set up yet for patrons. I will try to do this before the semester ends. I have been a contributing member of the Chamber of Commerce and GWAFF. Every month I put out a building visit schedule that has me in buildings at least once a week. I need to get articles to our community newspaper as well.

Superintendent of Schools

The superintendent shall be responsible, either directly or via delegated authority, for the general operation and administration of the school district. The board is responsible for employing, working with, and evaluating the performance of the superintendent.

The superintendent shall be properly certified in accord with the legal requirements established by the Nebraska State Board of Education. In addition, the superintendent shall have such other educational and experiential training and skills as deemed appropriate by the board.

The superintendent shall be employed for not less than twelve months or more than 36 months, with the annual term of employment running from July 1 to June 30. In accord with state statute, the superintendent is regarded as a probationary employee and cannot accrue tenure in the school district. The responsibilities of the superintendent include, but are not limited to, the following:

A. EDUCATIONAL LEADERSHIP

1. Administers all activities of the school district according to policy as developed by the board and in doing so assumes responsibility for everything that occurs in the school district. Recommends a course of action to the board in all matters affecting the operation and welfare of the school district.
2. Oversees the establishment of the School Improvement Plan and/or educational goals of the school district both annually and over a long-range period. (Including, but not limited to: areas of curriculum and instruction, school configuration, school plant requirements and fiscal requirements.)
3. Conducts a continuous evaluation of the development and needs of the school district, utilizing input from the staff, students, and community as appropriate.
4. Provides the board with performance summative evaluations of all members of the administrative council according to board policy.
5. Upon approval by the board, and in line with policy, attends state, regional, and national conferences pertaining to the superintendent's duties.
6. Promotes an educational philosophy that emphasizes students.
7. Administers the total educational program and provides leadership in the development, improvement, implementation, evaluation and results of the school district's K-12 curriculum. Maintains a general knowledge of educational trends through professional development.
8. Supervises directly and/or through delegation, the recruitment, selection, assignment, evaluation, and professional growth opportunities for all personnel. Interprets and clarifies all personnel policies to staff and resolves personnel grievances or complaints in accordance with board policy.

Superintendent of Schools

9. Leads the administrative council in providing guidance, counsel, and motivation for school district administrators through individual supervision and regularly scheduled administrative council meetings.
10. Supervises the school district's compliance and reporting requirements with all State Department of Education rules, accreditation standards, state and federal statutes.
11. Represents the school district in its dealings with other school systems, conferences, legislative matters, legal matters, institutions, agencies, community organizations and the public.
12. Maintains effective relationships with legislative representatives, department of education personnel, and educational service unit administrators.

B. PERSONNEL RELATIONS

1. Recommends the number and type of positions needed for the effective operation of the schools.
2. Supervises the appointment, assigns, and defines the duties of all personnel, subject to the approval of the board.
3. Strives to create open and honest relations among all personnel in the school district and communicates the board's vision.
4. Deals with personnel matters in a forthright, objective, and professional manner.

C. PUBLIC RELATIONS

1. Assumes the responsibility of maintaining good human relationships among students, teachers, administrators, board members, parents, and the general public. The superintendent shall serve as a unifying force within the school district, striving at every opportunity to reconcile divergent viewpoints in order to do what is best for students and for public education.
2. Provides leadership in the development and execution of a sound school-community relations program that effectively communicates the needs and successes of the school district.
3. Establishes and maintains a sound working relationship with the news media, utilizing any public service opportunities for the betterment of education within the school community.
4. Maintains accessibility and visibility in the community, while serving as a spokesperson for the school district with the community and news media.
5. Is knowledgeable of and sensitive to the community's demographics.

Superintendent of Schools

D. WORKING RELATIONSHIP WITH THE BOARD OF EDUCATION

1. Keeps the board informed on the programs and conditions of the school and keeps the president of the board informed of pertinent issues.
2. Attends and participates in all meetings of the board except when the superintendent's own position, salary, or tenure may be under consideration or as excused by the board.
3. Develops in cooperation with the president of the board an agenda for each board meeting and sees that all board meetings and actions are legally conducted and communicated to the public.
4. Develops the necessary rules and regulations to effectively carry out board policy. Develops the necessary rules and regulations for administrative duties not specifically covered in board policy; advises the board of the particular circumstances prompting such action.
5. Interprets, clarifies, assembles data, and provides professional guidance and assistance to the board.
6. Advises the board on the development and review of policies and administrative rules and regulations, which will enhance the school district's operation and maintain the school district's compliance with all state and federal mandates.

E. FINANCIAL MANAGEMENT

1. Provides overall leadership and guidance to the business manager in fiscal planning, development, interpretation and management of the budget.
2. Coordinates with the board in developing the annual budget and recommends it to the board for budget approval.
3. Administer the budget in accordance with state and federal regulations.
4. Supervises negotiations with recognized bargaining units and assists in related settlements.

F. MANAGEMENT OF FACILITIES, GROUNDS AND EQUIPMENT

1. Serves as custodian of all property, real or personal, owned, leased or borrowed by the school district; and lends exchanges, transmits or receives such property only in accordance with approval of the board.
2. Participates in the preparation of all plans and specifications including a District Master Plan for the purpose of modification and/or construction of facilities.

Superintendent of Schools

G. PERSONAL QUALITIES

1. Maintains high standards of ethics, honesty and integrity in all personal and professional matters.
2. Demonstrates the ability to work well with individuals and groups.
3. Is cordial, patient, personable, and sensitive to human needs.
4. Possesses and maintains the health and energy necessary to meet the responsibility of his position.
5. Expresses ideas in a logical, forthright, and professional manner.
6. Maintains professional development by reading, course work, conference attendance, participation on professional committees, visiting other districts, and meeting other superintendents.

Policy Adopted: 5/3/2010
Policy Reviewed: 09/07/19

SCHOOL DISTRICT 145
WAVERLY, NEBRASKA

Superintendent Evaluation Procedures

The board will conduct an ongoing evaluation of the superintendent's skills, abilities, and competence. The superintendent shall be formally evaluated not less than twice during the first contract year, and once during each contract year beginning with the second contract year of employment unless the board deems additional evaluations appropriate. The goal of the superintendent's formal evaluation is to ensure the educational program for the students is carried out, promote growth in effective administrative leadership, clarify the superintendent's role, clarify the immediate priorities of the board, and develop a working relationship between the board and the superintendent. The superintendent shall receive a copy of the evaluation and shall have the right to submit a response to the evaluation; said response shall be placed in the superintendent's personnel file.

The superintendent's performance will be rated by each board member on the Superintendent Evaluation Form (Policy 2121). Judgments will be rendered on the extent to which the superintendent has achieved performance criteria based upon the job description, the achievement of Board Identified Superintendent Attributes, the progression on his/her annual goals, and the meeting of the district's School Improvement Plan and goals. Prior to the superintendent's evaluation, an opportunity will be presented to discuss progress on his/her annuals goals and the district's School Improvement Plan.

Evaluation forms and the superintendent's self-assessment on the evaluation form and goal attainment will be provided to board members sufficiently in advance of the December board meeting to allow the board president to compile the separate evaluations from individual board members. At the regular December board meeting, in closed session, the evaluation results will be shared with the superintendent and open discussion invited on any disparate viewpoints.

This policy supports and does not preclude the ongoing, informal evaluation of the superintendent's skills, abilities and competence.

Legal Reference: Neb. Statute 79-828

Policy Adopted: 5/3/2010
Policy Reviewed: 09/07/19

SCHOOL DISTRICT 145
WAVERLY, NEBRASKA

Superintendent Evaluation Form**I. EVALUATION PLAN**

The following process is recommended for the evaluation of the Superintendent of School District #145 – Waverly.

1. Prior to the evaluation, an opportunity will be presented to discuss progress on his/her annuals goals and the school district's School Improvement Plan.
2. The superintendent and individual board members will complete a Performance Evaluation form on the superintendent.
3. The board president will review and compile all individual superintendent evaluations.
4. The board president will meet with board members in closed session to review the compiled ratings. Such discussion may include the identification of strengths, and areas for improvement. The board will prepare an overall summary.
5. The board president will meet with board members and the superintendent in closed session to review the compiled ratings, overall summary, and any identified areas of improvement.
6. The board will consider contract renewal and take official board action in an open session.
7. Determination of salary and contract terms (as appropriate).

Superintendent Evaluation Form

As you complete this evaluation, keep in mind how the superintendent has demonstrated the following attributes in each performance category.

Board Identified Superintendent Attributes:

Attribute #1 - Student: Student-centered advocate with a vision dedicated to implementing programs and activities designed to advance student achievement. A proponent of quality education with a realization that meeting all student needs must be a district-wide priority.

Attribute #2 - Budget: Must think strategically, and possess the innate ability to identify alternative funding and resources. Impart proven skills and a comprehensive understanding of school finance, budget planning, and management. Leadership, vision, and experience to sustain a site-based management leadership structure.

Attribute #3 - Communications: Communicates with credibility, confidence, and authority. A good listener, who demonstrates excellent interpersonal relationship skills with students, staff, board of education and community members. A leader who projects a positive position and approach to school district business and their role as superintendent.

Attribute #4 - Curriculum/Instruction: An outstanding instructional leader who provides vision encompassing all students' learning and achievement. A life-long learner who sustains an understanding of current academic trends in curriculum and instruction, and who will strive to keep School District #145 on the cutting edge of curriculum and instruction to ensure a definitive impact of the vision of the school district defined through the School Improvement Plan.

Attribute #5 - Leadership: A leader who fosters a positive team relationship with and among board members, administrators, staff, and community. He/she must possess the skills necessary to lead by example, modeling excellence in long-range planning, honoring the district mission and vision while accentuating the skills and characteristics of the administrative council. The ability to anticipate emerging educational opportunities for a growing school and community, while demonstrating innovative strategies and action as a leader.

Attribute #6 - Legislative: Ability to offer stabilizing interactive skills when lobbying on behalf of the school district. Politically astute with the insight to work effectively in a constantly changing political environment. Demonstrate knowledge and the ability to articulate how proposed legislation will affect both the needs and interests of the school district.

Superintendent Evaluation Form

Provide a rating and provide comments describing your overall impression of how the superintendent has met each of the identified performance categories.

EDUCATIONAL LEADERSHIP: Administers all activities of the school district according to policy; evaluates and develops the needs of the school district; provides leadership in the school district’s K-12 curriculum development; leads the administrative council; provides leadership in solving problems; supports and assists in carrying out continuous programs of evaluation of the various aspects of the total school operations; is informed on all matters of education.

- Met
- Not Met

COMMENTS:

PERSONNEL RELATIONS: Maintains an effective communication system with all staff; demonstrates openness and consideration of others; develops sound personnel practices; deals with personnel matters in a forthright, objective, and professional manner.

- Met
- Not Met

COMMENTS:

Superintendent Evaluation Form

PUBLIC RELATIONS: Assumes the responsibility of maintaining good human relationships among students, teachers, administrators, board members, parents, and the general public; seeks input from all groups; works with news media effectively

- Met
- Not Met

COMMENTS:

RELATIONSHIP WITH THE BOARD OF EDUCATION: Keeps the board informed; develops the necessary rules and regulations to effectively carry out board policy; participates in resolving differences in opinions; offers professional guidance; provides ample information to enable board members to make decisions.

- Met
- Not Met

COMMENTS:

Superintendent Evaluation Form

FINANCIAL MANAGEMENT: Is able to develop budget plans and implement budget decisions; is familiar with state and federal funding; evaluates financial needs and makes recommendations; ensures funds are spent wisely; supervises negotiations with staff

- Met
- Not Met

COMMENTS:

MANAGEMENT OF FACILITIES, GROUNDS AND EQUIPMENT: Serves as custodian of all property, real or personal, owned, leased or borrowed by the school district; participates in the preparation of all plans and specifications for the purpose of maintenance, modification and/or construction of facilities.

- Met
- Not Met

COMMENTS:

Superintendent Evaluation Form

PERSONAL QUALITIES: Possesses and maintains the health and energy necessary to meet the responsibility of the position; maintains high standards of ethics and integrity; works well with others; is suitably attired and well-groomed; writes and speaks clearly and effectively; is poised during crisis; engages in professional development

- Met
- Not Met

COMMENTS:

GOAL ATTAINMENT: Success in making progress toward and/or reaching any specific goals as may be established by the board and/or superintendent. *(List Superintendent Goals)*

- 1.
- 2.
- 3.

- Met
- Not Met

COMMENTS:

Superintendent Evaluation Form

SUPERINTENDENT IMPROVEMENT ACTION PLAN

Superintendent:

Date:

- 1. Area of Improvement:
 Expectation:
 Method for Accomplishment:
 Scheduled Completion Date:

- 2. Area of Improvement:
 Expectation:
 Method of Accomplishment:
 Scheduled Completion Date:

- 3. Area of Improvement:
 Expectation:
 Method of Accomplishment:
 Scheduled Completion Date:

- 4. Area of Improvement:
 Expectation:
 Method of Accomplishment:
 Scheduled Completion Date:

Improvement Action Plan and progress will be reviewed on or before *(date)*, and will include input from the superintendent and board of education.

Superintendent:

(Signature)

(Date)

Board President

(Signature)

(Date)

Policy Adopted: 5/3/2010
Policy Reviewed: 09/07/19

SCHOOL DISTRICT 145
WAVERLY, NEBRASKA

Dear Students/Parents/Patrons and Staff,

The Nebraska Education Profile (NEP) was released by the Nebraska Department of Education this morning. The profile contains the state's school accountability system, known as AQuESTT (Accountability for a Quality Education System, Today and Tomorrow), district and school classifications within AQuESTT, the Nebraska Student-Centered Assessment System (NSCAS) scores from the spring of 2019, and annual report information (i.e., enrollment, finance, program participation, NWEA MAP Growth, etc.). The NEP is located at nep.education.ne.gov.

AQuESTT

The state accountability classifications are listed as: Excellent, Great, Good, or Needs Improvement. These ratings are based upon the six tenants of AQuESTT.

The six tenants of AQuESTT are:

1. Positive Partnership, Relationships, and Success-Still in development.
2. Transitions
3. Educational Opportunities and Access
4. College, Career, and Civic Ready-Still in development
5. Assessment
6. Educator Effectiveness-Still in development

The classification criteria includes data from the six tenets (such as assessment scores, graduation rates, and student attendance) and an Evidence-Based Analysis of the tenets completed by the district. Within our district, you will see that Hamlow, WIS, WMS and WHS are classified as "Great" while Eagle is classified as "Good."

NSCAS

The state tests measure student performance against Nebraska's College and Career Ready content area standards in English Language Arts (ELA) and Mathematics in grades 3-8 and in Science for grades 5 and 8. This is the second year the state test has been adaptive (get a question correct, the next question is more difficult; get a question incorrect, the next question is less difficult) for 3rd-8th graders. The state test for our high school 11th grade students is the ACT.

As a school district, we want to see steady growth from year to year in student achievement. This includes seeing growth in: 3rd-8th grade NSCAS, 11th grade ACT, in-classroom assessments and the NWEA MAP Growth assessment given in grades 2-9. The goal of our school district is to see systematic growth in these different assessments. We recognize that no single test can measure our students. However, we want to be accountable to ensure that we are helping our students to achieve to the best of their abilities and to "measure up" to other districts in the state of Nebraska.

Below are results from the 2018-19 NSCAS tests as well as ACT for our 11th graders.

NSCAS English Language Arts - These scores reflect those students that are meeting or exceeding state standards' expectations.

Grade Level	3rd	4th	5th	6th	7th	8th
State Summary	56%	58%	48%	49%	49%	50%
District Summary	52%	63%	38%	43%	48%	59%

Our NSCAS results in reading show that last year's 4th and 8th graders exceed the state standard average in reading, while our 3rd, 5th, 6th and 7th graders are below the state standard.

NSCAS Math - These scores reflect those students that are meeting or exceeding the state standards' expectations.

Grade Level	3rd	4th	5th	6th	7th	8th
State Summary	55%	51%	54%	55%	48%	47%
District Summary	56%	64%	51%	55%	53%	59%

Our NSCAS results in math show that we exceed the state standard average in 3rd, 4th, 7th, and 8th grades. We are below the state standard in 5th grade while we are equal to the average in 6th grade.

NSCAS Science - These scores reflect those students that are meeting or exceeding state standards.

Grade Level	5th	8th
State Summary	68%	62%
District Summary	56%	90%

Our NSCAS results in science show that we are below the state standard average in 5th grade and significantly above in 8th grade.

ACT results (these reflect last year's 11th grade scores) - These scores reflect the percentage of students who are at the ACT benchmark or considered on track to make the benchmark.

Subject Area	English Language Arts	Math	Science
State Summary	51%	52%	53%
Peers Summary	70%	67%	71%
District Summary	60%	66%	65%

Our ACT scores for last year's junior class show that we exceed the state standard averages in reading, math and science significantly. However, when compared to peer schools, we are below their averages in ELA, Math and Science.

What can we take from our NSCAS and ACT scores? We have data that shows we are making progress in areas. This would include 4th and 8th grade reading. We have seen that we exceed the state standard in math with grades 3rd, 4th, 7th, and 8th. Our science scores in 8th grade are outstanding as compared with the rest of the state. And with ACT, our high school students significantly exceed the state standard in reading, math, and science. We are behind peer schools scores on the ACT.

We have significant work to do in English language arts. Our scores reflect that we have to do a better job of teaching our students how to read. This year we are adjusting reading instruction based on the new Nebraska Reading Improvement Act which was enacted in 2018. This law values improving literacy skills for all K-3 students. We have made adjustments to our approach to teaching literacy in all K-5 classrooms this year. And as we approach next school year, we will look to find a new reading curriculum that benefits all students as we help them to become the best readers they can be. This is work that is currently taking place.

Our continued goal is to improve instruction across our district and to ensure our students are learning at the pace they are supposed to be. When we do this, our scores will improve. We want to be accountable to these scores as a district. However, we also want to provide our students with great opportunities along the way that might not show up in a test score. We must continue to work together as a team and better understand how the use of data can improve instruction. This includes doing a better job of helping our teachers and administrators understand the use of data to improve instruction.

Our district is full of wonderful students and staff members. We have families that care about the wellbeing of their children and how they learn in our buildings. The support is there in our district to do great things. Part of our ability to help our student achieve better is the work we have started on ensuring we have a K-12 Scope and Sequence in place. (A scope and sequence

details what each grade level teaches in subject areas based on state standards. This ensures that students are receiving instruction based on the standards and is consistent across our district). As we progress through this school year and use our staff development days, our 6-12 teachers and administrators will be working to ensure a scope and sequence is in place. Our K-5 teachers will be working on our reading curriculum and making sure we have all of the important pieces in place as part of our reading curriculum. This includes the 5 Big Ideas in reading: Phonemic Awareness, Phonics, Vocabulary development, Fluency and Comprehension.

In our district, we will work towards doing what is best for our students at all time. As stated earlier, this includes great instruction that ensures our students are progressing at the manner they are supposed to. We will work for more rigor in our classrooms so all of our students meet state expectations. We understand we have work to do and will continue to do the work that will move our district down a path of sustained growth, accountability and success. Thank you for your support of our school district.

If you have any questions, please let us know.

Sincerely,

Dr. Cory Worrell
Superintendent
District 145-Waverly
cory.worrell@district145.org
402-786-2321

Good afternoon Parents and Guardians!

I want to send you a quick note regarding the start of school. Just a reminder that our 6th-12th grade students begin school tomorrow, Wednesday, August 14th and our K-5th grade students will start Thursday, August 15th. As we start the new school year, I want to remind everyone to take their time as they drop off and pick up students in and around our buildings. Buildings will still be working on procedures the first few weeks and need everyone's patience to do so. Thank you!

Also, our bus routes will begin tomorrow with our secondary students and our elementary students on Thursday. Again, please be patient as we are working through new routes and times that might be different than in the past. We have added a cross town bussing route into the Riley Addition in Waverly for this school year. Again, we ask for your patience.

Staff will be on duty to cross students in Waverly at 145th St. and Amberly Rd., near Hamlow, and 148th St. and Folkstone St, near WIS. This will be before and after school like we have covered in the past.

If you plan on having your student walk to school or cross at these locations, please take the next couple of days to practice with them for their safety. If you can walk them through their routine before they start school, particularly our elementary students, this makes their school routine that much safer.

The City of Waverly is working to place 4 RRFB (Rectangular Rapid Flashing Beacon) lights in and around our school buildings. Work will not begin on these lights until the middle of September with an anticipated finish date towards the middle of October. When these are completed, we will communicate information to you on them. Until then, we will continue to cross students at the locations I discussed earlier. The City of Waverly will continue to have signs in the roads on 148th St. and Amberly Rd., like they have done in the past. The flashing lights will also be on, before and after school, to remind drivers of the speed limits around our buildings and the potential for walking students.

I will continue to send out quarterly communications to all patrons in our school district throughout the year.

I hope all of you had a great summer and are prepared for the start of our school year. We are excited to have students back in our buildings and prepared for them to have a great school year. If you have any questions or concerns, please let us know.

Sincerely,

Dr. Cory Worrell
Superintendent
District 145-Waverly

402-786-2321

cory.worrell@district145.org

Dear Parents, Patrons and Staff,

I want to take the time to wish you and your families a wonderful Thanksgiving Break. It is hard to believe our school year has already gotten to this point in the year. As we near Thanksgiving, the chance for our school district to receive inclement weather increases. In fact, discussion is occurring now for the potential of a strong storm coming through Northeast Nebraska in the next few days. I think we all understand that living in Nebraska we are never guaranteed anything consistent with the weather other than its inconsistency. Having said all of this, I am writing to give you information about snow days, late starts, early dismissals and anything weather related that might impact our students and school days.

Factors in Determining a Snow/Weather Day

The goal of determining if and when we call a snow day is not an easy decision. There are many factors that go into this decision and listing them all is not possible. And many of these factors will be debated by our patrons who have strong opinions on whether we should have school or not when we get bad weather. Having said that, please know that making this decision is based on trying to keep our students, staff and patrons safe.

Late Start or Early Dismissal

In District 145, we have traditionally not called many late starts or early dismissals. A late start in our district would mean a 2-hour late start time. If we call a late start, the goal is to allow students and staff more time to get to school in the morning because of poor road conditions or weather that is happening early in the morning. The local roads department might also need additional time in the morning to make sure the roads are cleared. By giving our students and staff extra time, they should be safer.

When we say, “2-hour late start,” this means we would start two hours later than normal. For instance, Hamlow Elementary’s normal start time is 8:25 a.m. With a two-hour late start, they would begin at 10:25 a.m. Part of a message related to a late start you might see is “Busses will run accordingly.” This simply means that if your child is picked up on a normal day at 7:30 a.m., for example, with a two hour late start this time would now be 9:30 a.m. An early dismissal could possibly be called because of impending weather that would make it difficult for everyone to get home safely at the end of the day. If an early dismissal is called, we will make sure we communicate to everyone how this would be handled and do so in as timely a fashion as possible.

How we Communicate and When

If possible, a weather-related school cancellation or late start would be made the night before. If it is possible to make the call the night before, we will try to do so by 9:00 p.m. Sometimes this isn't always the case. Many times, weather occurs late at night and into the early morning hours which means we might not make a call until the morning. If this is the case, we hope to have a message out by 6:00 a.m.

Anytime we make a weather-related call, information will be shared in a variety of ways. This includes a message on TV stations: KOLN-TV (Ch. 10/11), KLKN-TV (Ch.8), KE-TV (Ch. 7) and WOW-TV (CH. 6). When a closing is posted on TV Station 10/11, it will also be posted on 1011 Now and KSNB Local4 apps.

You can expect a message on radio stations KFOR (1240), Blaze (104.1), KLMS (1480), KFRX (106.3), Eagle (92.9) and KX (96.9). New this year will be messages on Froggy 98, B107.3 and Red 94.5.

We will also post our message on our district website www.district145.org, through Twitter @CoryWorrell3, and you will receive a text message and phone call communicating the closing or late start. Now, sometimes not every TV station or radio station picks up our closing. This is why we send the message out through a variety of means.

Have a Plan as a Family

As a family, please prepare ahead of time if we call a snow day, late start or early dismissal. What arrangements do you need to make to insure your students have daycare in the case of a cancelled day or early dismissal? Or, in the case of a late start, who can bring your children to school? Do not wait until that first morning when we have a snow day to figure this out. Take the time now to determine your plan of action.

Athletic/Activity Practices

If we have a snow day and school is canceled, this would mean our middle school and high school athletes do not have practice. It is possible we might cancel school for the day because of poor weather the day before or that morning. And then, by the afternoon, the weather is cleared up and the sun is shining. We still won't hold practice that afternoon. Only under special circumstances would we allow students to travel into town for practice.

In closing, please know that when deciding to close school, start late, dismiss early, or keep school open, your child's safety and welfare are the number one priority. If needed, we will make snow days up at the end of the year to insure keeping students safe. Also, I appreciate students and patron's suggestions for when we need to cancel school via Twitter or email messages. However, this decision will not be based on how many Twitter or email messages I

receive. Please know that I take this responsibility of my job very serious and weather decisions are never made lightly. Again, we will do whatever is necessary to keep students, staff and parents safe. Thank you for taking the time to read through this lengthy email. If you have any questions, please feel free to call or email me.

Thanks again,

Dr. Cory Worrell

Superintendent

District 145-Waverly

cory.worrell@district145.org

402-786-2321

NCSA Federal Update

FORESIGHT LAW+POLICY

NCSA is proud to provide our members with this monthly federal update from Foresight Law + Policy

By Reg Leichty, Foresight Law+Policy

November 2019

Only a few weeks remain on Congress's 2019 legislative calendar, but the Senate and House will address several issues important to Nebraska's education leaders, before adjourning until early next year. Congress's most significant task is deciding how to "jumpstart" the stalled fiscal year 2020 federal budget process before temporary funding, including funding for the U.S. Department of Education's programs, expires on November 21. While congressional leaders work to resolve the budget standoff, the Senate and House education committees are planning to use the final weeks of the session to continue work on several diverse education and health policies. This committee work will include examining the rise in youth use of electronic cigarettes, reauthorization of the Education Sciences Reform Act, reauthorization of the Higher Education Act, and updating the National Apprenticeship Act. The Executive Branch is also working on policy changes that may impact Nebraska's schools. The Department of Education invited new applicants for the Assessment Innovation Pilot. The Federal Communications Commission will soon announce changes to the E-rate program that could be beneficial to small, rural schools that wish to improve their broadband connections. Separately, the Federal Trade Commission is considering changes to the regulations associated with the Children's Online Privacy Protection Act, which protects student data collected by companies that work with schools. This update covers these and other policy developments in Washington.

Congressional Update

Congress Faces Fiscal Year 2020 Spending Deadline

Both the Senate and House are in session this week, following a one-week House recess. At the top of congressional leaders' "to do" list is restarting discussions about the fiscal year 2020 federal appropriations process, including debating the U.S. Department of Education's budget, which has been at a standstill over the president's proposed border wall expansion and other controversial policy riders. Time is running short. Congressional leaders and the White House must act before temporary funding for the U.S. Department of Education and other agencies expires on November 21. Given the sensitivity of the negotiations and the significant amount of related work that must be completed after a deal is struck, we do not expect Congress to be able to pass the Department of Education's budget – or provide funding for any other government agencies – before this pre-Thanksgiving deadline. Instead, we expect legislators to approve a second "continuing resolution" that will provide additional temporary funding for government agencies at fiscal year 2019 levels. The length of time that will be associated with this second stopgap spending bill is uncertain. It

could be as short as mid-to-late December, providing Congress a few additional weeks to negotiate a deal, or as long as February or March 2020. With the 2020 elections approaching, a longer temporary funding extension may ultimately cause Congress to never reach a deal and education programs and other federal initiatives could remain funded at fiscal year 2019 levels for the entire fiscal year.

House Committee Approves HEA Update with Teacher and School Leader Provisions

On a party line vote, the House Education and Labor Committee approved (28-22) H.R. 4674 “The College Affordability Act” (CAA), which proposes to update the Higher Education Act. Among other topics, the CAA includes a notable focus on strengthening educator and leader preparation programs, including by taking the following steps:

- Continues and strengthens the existing Teacher Quality Partnership (TQP) Grant program, which supports “coordination between school districts, state agencies, and teacher preparation programs at institutions to include school leader preparation programs.” Among other improvements, the bill proposes to allow “TQP grantees to develop Grow Your Own partnerships between high-need LEAs and teacher prep IHE programs to recruit and support paraprofessionals and other non-teaching staff from the LEA in gaining teacher certifications to teach in their own communities.”
- Increases “requirements and capacity for effective oversight and intervention for at-risk and low-performing teacher and school leader preparation programs to ensure program improvement.”
- Authorizes “funding for competitive grant programs that support institutions to: increase the diversity of the educator workforce by improving teacher and school leader preparation programs at minority-serving institutions; ensure new teachers are prepared for diverse learners by increasing the number of teacher preparation programs that embed dual certification for special education instruction and English-language instruction in general education programs; improve the ability of teacher preparation programs to offer pedagogy and coursework on social and emotional learning competencies, trauma-informed practices, and strategies to create a positive school climate; offer graduate fellowships to doctoral students to advance high-quality instruction on pedagogy for fields that are consistently cited as shortage areas by states such as special education; English-language instruction; and Science, Technology, Engineering, and Math (STEM), including computer science.

Although approval of the measure represents a step forward for the HEA reauthorization process, we do not expect Congress to send the President an HEA bill before the election. The Senate education committee’s HEA work remains well behind the House process.

House Education Committee to Review Research Bill, Apprenticeship Legislation

Following the House Education and Labor Committee’s approval of legislation to update the Higher Education Act, committee leaders are now turning their attention to the Education Sciences Reform Act (ESRA). ESRA authorizes the work of the National Center for Education Research, National Center for Education Statistics, and the research and technical assistance provided by the national comprehensive centers and regional labs. ESRA also authorizes the State Longitudinal Data Systems program, which has provided federal funding to support Nebraska’s SLDS. ESRA has not

been updated since 2002, so committee leaders are beginning discussions about how to reauthorize the law to better meet the education communities' research needs. In addition to working on ESRA, the House education committee is also developing an update to the National Apprenticeship Act. This committee work will include a discussion about ways that apprenticeship programs – which feature “earn while you learn” models - might be able to help build the early learning and care workforce. We do not expect either of these topics to move through the committee process until early 2020.

Senate Education Committee to Hold Youth Vaping Hearing

The Senate Health, Education, Labor and Pensions Committee will hold a hearing titled “Examining the Response to Lung Illnesses and Rising Youth Electronic Cigarette Use” on November 13 at 10:00 AM. Live video of the hearing will be available on the committee's [website](#). The committee has not invited education witnesses to testify at the hearing, but given this issue's importance to school districts, students, and students' families, we are closely monitoring Congress's work in this area. The hearing could be the precursor to legislative or regulatory action in 2020.

FCC to Act on E-rate Category 2 Changes

Within the next few weeks, we expect the Federal Communications Commission to publish new regulations governing “Category 2” of the E-rate program. Category 2 provides funding to help schools deliver broadband connections within schools, such as WiFi hotspots. Importantly for small Nebraska school districts, the FCC may, as part of this proceeding, approve an increase in the Category 2 minimum amount for small schools from \$10,000 to \$25,000. The FCC has informally said that commissioners will make a decision about this change, and other changes to Category 2, within the next few weeks.

Administration Update

U.S. Department of Education Invites New Applications for Assessment Innovation Pilot

The Department of Education recently released a Federal Register notice inviting new applications for the Innovative Assessment Demonstration Authority, as authorized under the Every Student Succeeds Act. This program provides SEAs with the authority to operate innovative assessment systems in their public schools within the law's accountability requirements. During the initial demonstration period, the first three years, no more than seven SEAs may participate. The first two competitions, held in 2018 and 2019, resulted in the award of the authority to four states to participate. Now, three additional states may be approved for this authority during this competition. Deadline for notice of intent to apply is November 27, 2019, and applications will be due on January 27, 2020. Further information is available [here](#).

Secret Service Releases Targeted School Violence Report

The U.S. Secret Service National Threat Assessment Center released a report titled “[Protecting American's Schools: A U.S. Secret Service Analysis of Targeted School Violence](#)”. The report analyzed data from 41 incidents between 2008 and 2017. The report noted that schools should have a comprehensive plan to avert violence along with physical security measures. The report also said that plans should create a threat assessment team, including faculty, staff, administrators, coaches and available school resource officers and said mental health professionals should be part of a collaborative process to prevent violence.

Notable New Legislation

- [H.R.4989](#) To authorize the Secretary of Health and Human Services to award a grant to a health care organization to promote student access to defibrillation in elementary and secondary schools, and for other purposes. Sponsor: [Rep. Lawson, Al, Jr. \[D-FL-5\]](#)
- [S.2784](#) A bill to amend the Elementary and Secondary Education Act of 1965 to provide grants to local educational agencies to establish "Family Friendly School" policies at 500 elementary schools that align the school day with the work day to better support working families and to disseminate the learnings from these model schools so that other local educational agency's may adopt these practices, and to establish a supplemental 21st century community learning centers grant program to support programs and activities during summer recess when school is not in session. Sponsor: [Sen. Harris, Kamala D. \[D-CA\]](#)
- [S.2736](#) A bill to increase rates of college completion and reduce college costs by accelerating time to degree, aligning secondary and postsecondary education, and improving postsecondary credit transfer. Sponsor: [Sen. Hassan, Margaret Wood \[D-NH\]](#)
- [S.2719](#) A bill to amend the Higher Education Act of 1965 to increase the knowledge and skills of principals and school leaders regarding early childhood education. **Sponsor:** [Sen. Casey, Robert P., Jr. \[D-PA\]](#)
- [H.R.4876](#) To amend the Higher Education Act of 1965 to establish a work-based learning opportunities pilot grant program. **Sponsor:** [Rep. Kilmer, Derek \[D-WA-6\]](#)
- [H.R.4606](#) Alyssa's Legacy Youth in Schools Safety Alert Act **Sponsor:** [Rep. Gottheimer, Josh \[D-NJ-5\]](#)



Reg Leichty

Founding Partner
Foresight Law + Policy

With over two decades of legal, policy, and lobbying experience, Reg advises education leaders, national associations, and other stakeholders about the federal laws, regulations, and programs that directly impact and support efforts to expand and improve educational opportunities. Among other laws, he counsels clients about the Elementary and Secondary Education Act, the Individuals with Disabilities Education Act, the Family Educational Rights and Privacy Act, and the Universal Service provisions of the Telecommunications Act of 1996. His current work focuses on federal requirements and programs related to education technology, early learning, accountability and assessment, data use, and educator professional development and preparation.

<https://www.flpadvisors.com/>

NASB Monthly Update for Board Meetings - Agenda Item: DECEMBER 2019

“NASB Update”

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

- Monitor progress of district goals, link goals to discussion and action items
- Review your Strategic Plan Progress Report
- Conduct your mid-year superintendent evaluation
- Complete your Fiscal Year Audit Report; NDE State of the Schools Report; and review School Improvement Plan
- Learning Community - Report Evaluation and Research Results of Funds Distributed - Due January
- ESUs - ESU Annual Financial Report - Due January 31

Networking & Events

Mark Your Calendar: 2020 Events:

More information can be found online, and has already been mailed out for some of the below.

President’s Retreat

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

Budget & Finance Workshop

January 29 | Norfolk February 5 | Kearney

Legislative Issues Conference

February 9-10 | Lincoln

Advocacy/2020 Legislative Session:

The 2020 legislative session begins January 8th. Stay engaged during the off-season, and look for the 2020 NASB Advocacy Handbook to be posted online in the upcoming weeks, which includes all of the items approved by YOU at this year’s Delegate Assembly.

Follow NASB on twitter at www.twitter.com/NASBOnline using the hashtag #liveNASB
and on facebook at www.facebook.com/NASBOnline

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

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

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