

Board of Education Regular Meeting
Monday, December 9, 2024 5:00 PM
Jr/Sr High School Library
611 West 7th Street
Wayne, NE 68787

I. Call the Meeting to Order

I.a. Pledge of Allegiance

I.b. Announce Open Meetings Act Posting and Location - Posted at Wayne Community Schools, Published in the Wayne Herald (12/5/2024), and online: www.wayneschools.org

I.c. Action on Absence and Roll Call

I.d. Approval of Agenda - The Board may enter Closed Session to discuss any matter for which Closed Session is lawful and appropriate.

Notice is hereby given that Wayne Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the Board meeting to be held on December 9, 2024, at 5:00 p.m. in the Jr/Sr High School Library, Wayne, NE

I.e. Consent Agenda - Discuss, Consider, and Take Necessary Action on Minutes of Previous Meetings and Financial Claims

I.e.I. Approval of Minutes of Previous Meetings

I.e.II. Approval of Financial Reports and Claims

I.f. Personnel

II. Communications from the Public (Policy 8346) and Requested Presentations

II.a. Dustin Kizzire - Dana F. Cole & Company - Audit Presentation

II.b. Committee on American Civics Per the requirements of LB 399, Wayne Community Schools should hold no fewer than two public meetings per calendar year.

II.c. Nebraska Education Profile Report

II.d. December Honor Recipients

III. Action Items

III.a. Old Business

III.a.I. Second Reading of Revision to Policy 5006: Option Enrollment - Discuss, Consider, and Take Necessary Action on Second Reading of Revision to Policy 5006: Option Enrollment

III.a.II. Second Reading of AIM Document: Additional Classified Early Learning Center Positions - Discuss, Consider, and Take Necessary Action on Second Reading of AIM Document: Additional Classified Early Learning Center Positions

III.a.III. Second Reading of AIM Document: Additional Certificated PreK Position at the Early Learning Center - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Certificated PreK Position at the ELC

III.a.IV. Second Reading of AIM Document: Additional Certificated Staff (K-6) at the Early Learning Center - Discuss, Consider, and Take Necessary Action on Second Reading of AIM Document: Additional Certificated Staff (K-6) at the ELC

III.b. New Business

III.b.I. Superintendent Evaluation - Discuss, Consider, and Take Necessary Action on the Superintendent Evaluation

III.b.II. Superintendent Contract - Discuss, Consider, and Take Necessary Action on Superintendent Contract

Notice is hereby given that Wayne Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the Board meeting to be held December 9, 2024, at 5:00 p.m. in the Jr/Sr High School Library, Wayne, NE

III.b.III. Payment Application No. 16: Hausmann Construction - Discuss, Consider, and Take Necessary Action on Payment Application No. 16: Hausmann Construction

III.b.IV. 2023-24 Wayne Community School Audit and Financial Statements - Discuss, Consider, and Take Necessary Action on 2023-24 WCS Audit and Financial Statements

III.b.V. First Reading of AIM Document: 2.0 FTE Additional Certificated PE, Art, and Counselor Positions - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Certificated PE, Art, and Counselor Positions

III.b.VI. Cyber-Security Insurance Quote - Discuss, Consider, and Take Necessary Action on Cyber-Security Insurance Quote

IV. Administration and Board Committee Reports:

IV.a. Administration - Written reports were provided by Administration. Copies of their reports are available at the District Office upon request.

IV.a.I. Superintendent

IV.a.I.1. Enrollment Report

IV.a.I.2. 2025-2026 School Calendar - First Draft

IV.a.II. High School Principal

IV.a.III. Special Education/Early Learning Center Director

IV.a.IV. Elementary Principals

IV.a.V. Junior High Principal/Activities Director

IV.b. Board Committees

IV.b.I. Foundation and Community Relations - Justin Davis, Jaime Manz, Sylvia Ruhl, Misty Bear, Mark Lenihan, Rusty Parker

IV.b.II. Curriculum and Committee on American Civics - Jaime Manz, Jeryl Nelson, Sylvia Ruhl, Mark Lenihan, Andi Diediker

IV.b.III. Facility/Safety/Finance - Justin Davis, Lynn Junck, Jeryl Nelson, Mark Lenihan, Russ Plager, Dave Wragge, Jordan Widner, Penny Janousek

IV.b.IV. Policy/Title IX - Jaime Manz, Jeryl Nelson, Jodi Pulfer, Mark Lenihan, Misty Bear, Courtney Maas, Russ Plager

IV.b.V. Legislative - Lynn Junck, Jodi Pulfer, Sylvia Ruhl, Mark Lenihan

IV.b.VI. Negotiations - Justin Davis, Lynn Junck, Jodi Pulfer, Mark Lenihan

IV.b.VI.1. Collective Bargaining

V. Boardsmanship

VI. Future Agenda Items

*Second Reading of AIM Document: Additional Certificated PE, Art, and Counselor

*Board Officer Election

*Elect Secretary

*Appoint Treasurer

*Newspaper, Bank, and Legal Counsel Appointment

*Review and Adopt Board Code of Conduct

*Review Conflict of Interest Policies (8260 & 8271)

*Payment Application No. 17: Hausmann Construction

*ESU Contract Intentions

*2025-26 School Calendar

*NASB Legislative Issues Conference: January 26-27, Lincoln

VII. Adjournment

**Wayne Community Schools
Board of Education Regular Meeting Minutes
November 11, 2024**

The regular meeting of the Wayne Board of Education was held at 611 West 7th Street, Wayne, NE, 68787, on Monday, November 11, 2024, at 5:00 PM. Notice of the meeting and place of agenda was posted at Wayne Community Schools, posted in The Wayne Herald (11/7/2024), and online: wayneschools.org. A copy of the Nebraska Open Meetings Act was displayed for the public to read.

Present Board Members:

Mr. Justin Davis: Present
Mr. Lynn Junck: Present
Dr. Jeryl Nelson: Present
Dr. Jodi Pulfer: Present
Mrs. Sylvia Ruhl: Present

Absent Board Member:

Mrs. Jaime Manz: Absent

I. Call the Meeting to Order

Discussion: The meeting was called to order at 5:00 p.m.

I.a. Pledge of Allegiance

I.b. Announce Open Meetings Act Posting and Location - Posted at Wayne Community Schools, Published in the Wayne Herald (11/7/2024), and online:

www.wayneschools.org

I.c. Action on Absence and Roll Call

Motion to excuse absent board member, Mrs. Jaime Manz, passed with a motion by Dr. Jeryl Nelson and a second by Mrs. Sylvia Ruhl. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved Mrs. Jaime Manz's absence.

I.d. Approval of Agenda - The Board may enter Closed Session to discuss any matter for which Closed Session is lawful and appropriate.

Motion to approve agenda, as presented, passed with a motion by Mr. Justin Davis and a second by Mrs. Sylvia Ruhl. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

I.e. Consent Agenda - Discuss, Consider, and Take Necessary Action on Minutes of Previous Meetings and Financial Claims

Motion to approve consent agenda, as presented, passed with a motion by Mrs. Sylvia Ruhl and a second by Mr. Justin Davis. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

I.e.I. Approval of Minutes of Previous Meetings

I.e.II. Approval of Financial Reports and Claims

I.f. Personnel

I.f.I. Certificated Staff Resignation - Discuss, Consider, and Take Necessary Action to Accept the Resignation of Certificated Staff, Effective at the End of the First Semester of the 2024-2025 School Year

Motion to to approve the resignation of Suzanne Hasenkamp at the end of the first semester of the 2024-2025 school year, and authorize the Superintendent of Schools to execute any documents and take any action needed to effectuate Ms. Hasenkamp's resignation, passed with a motion by Mr. Lynn Junck and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the resignation of Mrs. Suzanne Hasenkamp, effective at the end of the first semester of the 2024-25 school year.

I.f.II. Teacher Contract - Discuss, Consider, and Take Necessary Action on Teacher Contract

Motion to approve the contract for Jilliane Allemann, effective January 2, 2025, for the Science Teaching Position at Wayne Jr/Sr High School. passed with a motion by Mr. Lynn Junck and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the contract for Mrs. Jilliane Allemann, effective January 2, 2025.

II. Communications from the Public (Policy 8346) and Requested Presentations

II.a. Property & Casualty Insurance Information

Discussion: Sheri Shonka presented ALICAP (All Lines Interlocal Cooperative Aggregate Pool) insurance to the Board.

II.b. Administrative Presentation of AIM Documents for Staffing for 25-26

Discussion: Dr. Lenihan and the Administration presented a summary of the proposed additional positions for the 2025-26 school year.

III. Action Items

III.a. Old Business

III.a.I. Second Reading of AIM Document: E-Sports Club Activity - Discuss, Consider, and Take Necessary Action on Second Reading of AIM Document: E-Sports Club Activity

Motion to approve Second Reading of AIM Document: E-Sports Club Activity passed with a motion by Mr. Lynn Junck and a second by Mrs. Sylvia Ruhl. Motion carried with three yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: No
Dr. Jeryl Nelson: No
Mrs. Jaime Manz: Absent
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the Second Reading of AIM Document E-Sports Club Activity.

III.b. New Business

III.b.I. Payment Application No. 15: Hausmann Construction - Discuss, Consider, and Take Necessary Action on Payment Application No. 15: Hausmann Construction

Motion to approve Payment Application No. 15: Hausmann Construction in the amount of \$1,184,265.25 passed with a motion by Mr. Lynn Junck and a second by Mrs. Sylvia Ruhl. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the Payment Application No. 15 from Hausmann Construction.

III.b.II. 2023-24 Wayne Community Schools Audit and Financial Statements - Discuss and Receive the 2023-24 WCS Audit and Financial Statements

Motion to table the 2023-24 Wayne Community Schools Audit and Financial Statements agenda item passed with a motion by Mrs. Sylvia Ruhl and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The agenda item was tabled due to not having received the audit and financial statements from the auditor.

III.b.III. First Reading of Revision to Policy 5006: Option Enrollment - Discuss, Consider, and Take Necessary Action on First Reading of Revision to Policy 5006: Option Enrollment

Motion to approve the First Reading of Revision to Policy 5006: Option Enrollment passed with a motion by Dr. Jeryl Nelson and a second by Mr. Justin Davis. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the First Reading of Revision to Policy 5006: Option Enrollment.

III.b.IV. First Reading of AIM Document: Additional Classified Early Learning Center Positions - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Classified Early Learning Center Positions

Motion to accept the first reading of AIM document: Additional Classified Early Learning Center positions passed with a motion by Mr. Justin Davis and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the First Reading of AIM Document: Additional Classified Early Learning Center Position.

III.b.V. First Reading of AIM Document: Additional Certificated PreK Position at the Early Learning Center - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Certificated PreK Position at the Early Learning Center

Motion to approve the First Reading of AIM Document: Additional Certificated PreK Position passed with a motion by Mr. Justin Davis and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the First Reading of AIM Document: Additional Certificated PreK Position at the Early Learning Center.

III.b.VI. First Reading of AIM Document: Additional Certificated Staff (K-2) at the Early Learning Center - Discuss, Consider, and Take Necessary Action on the First Reading of AIM Document: Additional Certificated Staff (K-2) at the Early Learning Center

Amended Motion to approve the First Reading of AIM Document: Additional Certificated Staff (K-6) passed with a motion by Mrs. Sylvia Ruhl and a second by Mr. Justin Davis. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the First Reading of AIM Document: Additional Certificated Staff (K-6). The Board would like the document to reflect as a K-6 position.

III.b.VII. First Reading of AIM Document: Additional Certificated PE Position - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Certificated PE Position

Discussion: No action was taken on the First Reading of AIM Document: Additional Certificated PE Position due to lack of motion.

III.b.VIII. First Reading of AIM Document: Additional Certificated Art Position - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional Certificated Art Position

Discussion: No action was taken on the First Reading of AIM Document: Additional Certificated Art Position due to lack of motion.

III.b.IX. First Reading of AIM Document: Additional School Counselor - Discuss, Consider, and Take Necessary Action on First Reading of AIM Document: Additional School Counselor

Discussion: No action was taken on the First Reading of AIM Document: Additional School Counselor due to lack of motion.

III.b.X. Inter-local Agreement NASB All Lines Inter-local Cooperative Aggregate Pool (ALICAP) - Discuss, Consider, and Take Necessary Action on the Inter-local Agreement NASB All Lines Inter-local Cooperative Aggregate Pool (ALICAP)

Motion to approve the Resolution for the Inter-local Agreement NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP) passed with a motion by Dr. Jeryl Nelson and a second by Mr. Lynn Junck. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board approved the Resolution for the Inter-local Agreement with ALICAP. The coverage will begin in December.

IV. Administration and Board Committee Reports:

IV.a. Administration - Written reports were provided by Administration. Copies of their reports are available at the District Office upon request.

IV.a.I. Superintendent

IV.a.I.1. EHA Rates

Discussion: Dr. Lenihan stated the EHA (Educators Health Alliance) insurance rates are here.

IV.a.I.2. Board Goals Report

Discussion: Dr. Lenihan presented the Board Goals Report. The report shows the goals that were tied to agenda items for each month.

IV.a.I.3. Rule 10 Compliance Review

Discussion: The Rule 10 compliance review was conducted by Todd Wolverton, from the Nebraska Department of Education. The report states they are very impressed with our CTE and Fine Arts curriculum

IV.a.II. High School Principal

Discussion: Mr. Plager noted the Downs List is shrinking. After talking to the teachers, they believe the new no-cell phone policy is having a positive impact on this.

IV.a.III. Special Education/Early Learning Center Director

Discussion: Mrs. Bear reported the State Testing results will be available later in November.

IV.a.IV. Elementary Principals

Discussion: Mr. Diediker reported the annual Art, Math, and Science night was well attended. He thanked Mrs. Courtney Maas for organizing the Veterans Day Program.

IV.a.V. Junior High Principal/Activities Director

Discussion: Mr. Wragge reported Gavin Redden was selected for Believers and Achievers award through NSAA.

IV.b. Board Committees.

IV.b.I. Foundation and Community Relations - Justin Davis, Jaime Manz, Sylvia Ruhl, Misty Bear, Mark Lenihan, Rusty Parker

Discussion: Mr. Rusty Parker discussed the October finance and donations. The alumni mailings will be going out soon with the emphasis on donating to the new ELC playground.

IV.b.II. Curriculum and Committee on American Civics - Jaime Manz, Jeryl Nelson, Sylvia Ruhl, Mark Lenihan, Andi Diediker

Discussion: No report.

IV.b.III. Facility/Safety/Finance - Justin Davis, Lynn Junck, Jeryl Nelson, Mark Lenihan, Russ Plager, Dave Wragge, Jordan Widner, Penny Janousek

Discussion: Mr. Jordan Widner commented that the new card readers for the doors will be worked on over Christmas break. The auditorium is now turned over to the school.

IV.b.IV. Policy/Title IX - Jaime Manz, Jeryl Nelson, Jodi Pulfer, Mark Lenihan, Misty Bear, Courtney Maas, Russ Plager

Discussion: No report.

IV.b.V. Legislative - Lynn Junck, Jodi Pulfer, Sylvia Ruhl, Mark Lenihan

Discussion: Dr. Lenihan asked the Board to sign the letter to be sent to the state senators.

IV.b.VI. Negotiations - Justin Davis, Lynn Junck, Jodi Pulfer, Mark Lenihan

IV.b.VI.1. Negotiations Update

Motion to enter Closed Session passed with a motion by Mr. Lynn Junck and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent

Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The Board entered into Closed Session at 7:13 p.m. and returned to the regular Board Meeting at 7:47 p.m.

V. Boardsmanship

V.a. Superintendent Evaluation

Discussion: The Board was asked to complete their Superintendent evaluation.

V.b. November Honor Recipients

Discussion: 2024-25 Blue Devil Bank Tellers were recognized at the November meeting.

VI. Future Agenda Items

- *Second Reading of AIM Documents
- *Second Reading of Policy 5006 Revision
- *Superintendent Evaluation
- *Superintendent Contract
- *ESU Contract Intentions
- *Safe to Return to Learn Update

Discussion: Future Agenda Items include:

First Reading of Revised AIM Documents

Second Reading of AIM Document: Additional Classified ELC Positions

Second Reading of AIM Document: Additional Certificated PreK Position

VII. Adjournment

Motion to Adjourn Meeting passed with a motion by Mr. Lynn Junck and a second by Dr. Jeryl Nelson. Motion carried with five yes votes.

Mr. Justin Davis: Yes
Mr. Lynn Junck: Yes
Mrs. Jaime Manz: Absent
Dr. Jeryl Nelson: Yes
Dr. Jodi Pulfer: Yes
Mrs. Sylvia Ruhl: Yes

Discussion: The meeting was adjourned at 7:50 p.m. The next regular Board Meeting will be Monday, December 9, 2024, in the Jr/Sr High School Library.

Deb Daum, Secretary

Wayne Public Schools

Check Listing Report

Accounting Cycle: FY24-25; Begin Date: 11/18/2024; End Date: 11/18/2024; Bank: State Nebraska Bank; Sort By Element: FUND; Account Expression: ((FUND) = "06") ; Created On: 11/21/2024 3:52:36 PM

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5764	Cash-Wa Distributing	\$19,806.93	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Cash-Wa Distributing		11/2024	06-2-031000-610-000-000	supply, SN		\$1,642.43
Cash-Wa Distributing		11/2024	06-2-031000-630-000-000	food, SN		\$18,164.50
Sub Total						\$19,806.93
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5765	Clinch Produce	\$475.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Clinch Produce		10/2024	06-2-031000-630-000-000	food, SN		\$475.00
Sub Total						\$475.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5766	DBA Kemps - LeMars	\$5,196.30	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
DBA Kemps - LeMars		10/27/24	06-2-031000-630-000-000	food, SN		\$5,196.30
Sub Total						\$5,196.30
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5767	Deck & Slahn Orchard	\$768.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Deck & Slahn Orchard		Oct. 2024	06-2-031000-630-000-000	food, SN		\$768.00
Sub Total						\$768.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5768	Earthgrains Baking Companies, Inc.	\$1,053.10	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Earthgrains Baking Companies, Inc.		Oct. '24	06-2-031000-630-000-000	food, SN		\$1,053.10
Sub Total						\$1,053.10
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5769	Goodwin Tucker Group	\$268.12	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Goodwin Tucker Group		0039533	06-2-031000-350-000-000	repair part/rep. & maint., SN		\$268.12
Sub Total						\$268.12
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5770	Mighty Ducts	\$1,250.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Mighty Ducts		18911	06-2-031000-350-000-000	kitchen exhaust cleaning/rep. & maint., SN		\$1,250.00
Sub Total						\$1,250.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5771	Nebraska Extension - Pierce County	\$125.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Extension - Pierce County		10182024	06-2-031000-810-000-000	ServSafe Handlers training/dues & fees, SN		\$125.00
Sub Total						\$125.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5772	Pac 'n' Save	\$10.88	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Pac 'n' Save		11/1/2024	06-2-031000-610-000-000	supply, SN		\$4.90
Pac 'n' Save		11/1/2024	06-2-031000-630-000-000	food, SN		\$5.98

Sub Total						\$10.88
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5773	S.D. 17 Activity Fund	\$464.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
S.D. 17 Activity Fund		FFA fruit sales	06-2-031000-630-000-000	oranges/food, SN		\$464.00
Sub Total						\$464.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5774	Sysco	\$18,338.18	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Sysco		11/12/2024	06-2-031000-610-000-000	supply, SN		\$2,461.07
Sysco		11/12/2024	06-2-031000-630-000-000	food, SN		\$15,877.11
Sub Total						\$18,338.18
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5775	Vestis	\$511.68	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Vestis		10/31/2024	06-2-031000-610-000-000	Oct. linen service/supply, SN		\$511.68
Sub Total						\$511.68
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5776	Wayne County Farm Bureau	\$3,081.68	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Wayne County Farm Bureau		Beef/Oct. '24	06-2-031000-630-000-000	food, SN		\$3,081.68
Sub Total						\$3,081.68
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
LF-11182024	State Nebraska Bank	540978	5777	Wolff Farms	\$96.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Wolff Farms		3186	06-2-031000-630-000-000	food, SN		\$96.00
Sub Total						\$96.00
Grand Total						\$51,444.87

Wayne Public Schools

Check Listing Report

Accounting Cycle: FY24-25; Begin Date: 11/18/2024; End Date: 11/18/2024; Bank: State Nebraska Bank; Sort By Element: FUND; Account Expression: ([FUND] = "06") ; Created On: 11/21/2024 3:52:37 PM

Check Date	Check Number	Payee	Type	Amount
11/18/2024	5764	Cash-Wa Distributing	Accounts Payable	\$19,806.93
11/18/2024	5765	Clinch Produce	Accounts Payable	\$475.00
11/18/2024	5766	DBA Kemps - LeMars	Accounts Payable	\$5,196.30
11/18/2024	5767	Deck & Slahn Orchard	Accounts Payable	\$768.00
11/18/2024	5768	Earthgrains Baking Companies, Inc.	Accounts Payable	\$1,053.10
11/18/2024	5769	Goodwin Tucker Group	Accounts Payable	\$268.12
11/18/2024	5770	Mighty Ducts	Accounts Payable	\$1,250.00
11/18/2024	5771	Nebraska Extension - Pierce County	Accounts Payable	\$125.00
11/18/2024	5772	Pac 'n' Save	Accounts Payable	\$10.88
11/18/2024	5773	S.D. 17 Activity Fund	Accounts Payable	\$464.00
11/18/2024	5774	Sysco	Accounts Payable	\$18,338.18
11/18/2024	5775	Vestis	Accounts Payable	\$511.68
11/18/2024	5776	Wayne County Farm Bureau	Accounts Payable	\$3,081.68
11/18/2024	5777	Wolff Farms	Accounts Payable	\$96.00
Sub Total				\$51,444.87

Wayne Public Schools

Check Listing Report

Accounting Cycle: FY24-25; Begin Date: 11/18/2024; End Date: 11/18/2024; Bank: State Nebraska Bank; Sort By Element: FUND; Account Expression: ([FUND] = "06") ; Created On: 11/21/2024 3:52:37 PM

Check Date	Check Number	Payee	Description	Type	Amount
11/18/2024	5764	Cash-Wa Distributing	food/supply, SN	Accounts Payable	\$19,806.93
11/18/2024	5765	Clinch Produce	food, SN	Accounts Payable	\$475.00
11/18/2024	5766	DBA Kemps - LeMars	food, SN	Accounts Payable	\$5,196.30
11/18/2024	5767	Deck & Slahn Orchard	apples - food, SN	Accounts Payable	\$768.00
11/18/2024	5768	Earthgrains Baking Companies, Inc.	food, SN	Accounts Payable	\$1,053.10
11/18/2024	5769	Goodwin Tucker Group	repair part	Accounts Payable	\$268.12
11/18/2024	5770	Mighty Ducts	kitchen exhaust cleaning	Accounts Payable	\$1,250.00
11/18/2024	5771	Nebraska Extension - Pierce County	ServSafe Handlers training/SN	Accounts Payable	\$125.00
11/18/2024	5772	Pac 'n' Save	food/supply, SN	Accounts Payable	\$10.88
11/18/2024	5773	S.D. 17 Activity Fund	oranges/food, SN	Accounts Payable	\$464.00
11/18/2024	5774	Sysco	food/supply, SN	Accounts Payable	\$18,338.18
11/18/2024	5775	Vestis	Oct. linen service/supply, SN	Accounts Payable	\$511.68
11/18/2024	5776	Wayne County Farm Bureau	beef/food, SN	Accounts Payable	\$3,081.68
11/18/2024	5777	Wolff Farms	food, SN	Accounts Payable	\$96.00
Sub Total					\$51,444.87

Checks By Status

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Description	Amount
1005	ATHLETIC					
WAYNE	WAYNE COMMUNITY SCHOOLS					
17443	Cleared	11/08/2024	STATE NEBRASKA BANK		change/JH WR Invite, 11/9	1,800.00
17444	Cleared	11/08/2024	Will Gunning		official/JH WR Invite, 11/9	350.00
17445	Cleared	11/08/2024	Jeff Heimes		official/JH WR Invite, 11/9	350.00
17446	Cleared	11/08/2024	Ty Heimes		official/JH WR Invite, 11/9	350.00
17447	Cleared	11/08/2024	Grant Maas		official/JH WR Invite, 11/9	350.00
17448	Cleared	11/08/2024	John Vinchattle		Tourn. Dir./JH WR Invite, 11/9	350.00
17449	Cleared	11/08/2024	NORFOLK PUBLIC SCHOOLS		Unif. Bowling Tourn., 11/9	60.00
17450	Cleared	11/08/2024	WISNER-PILGER SCHOOLS		C Team VB, 9/16; JH VB Tourn. 10/5	200.00
17451	Cleared	11/08/2024	Brooke Languis		reimb./classes	115.00
17452	Cleared	11/08/2024	TERRY BEAIR		reimb./State CC meals	373.97
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	2,139.94
17467	Cleared	11/11/2024	FLO SPORTS		timing/JH WR Invite, 11/9	108.40
17468	Cleared	11/15/2024	DSF Wayne Short Stop LLC		WR hospitality room, 11/2	85.00
17472	Void	12/04/2024	Columbus High School		VB entry fees; 10/5, 10/12	270.00
17473	Printed	11/20/2024	SCHUYLER PUBLIC SCHOOLS		entry fee/MS WR Invite, 12/7	100.00
17474	Cleared	11/20/2024	WILDCAT LANES		1/2 cost of bleachers	2,124.60
17480	Cleared	11/20/2024	Classic Sportswear & Awards		Conference banners	238.56
17481	Cleared	11/20/2024	WINNER'S CIRCLE		engraving	247.79
17482	Printed	11/22/2024	NORFOLK CATHOLIC SCHOOL		entry fee-JH WR Tourn., 11/25	100.00
17483	Printed	11/22/2024	NORFOLK SENIOR HIGH SCHOOL		2024-25 Swimming co-op fee	250.00
17492	Printed	11/25/2024	South Sioux City High School		entry fee/Unif. Bowling, 11/26	60.00
17495	Cleared	11/27/2024	STATE NEBRASKA BANK		change/Dist. Unif. Bowling, 12/2	900.00
Total:						\$ 10,923.26
1010	BOYS BASKETBALL					
WAYNE	WAYNE COMMUNITY SCHOOLS					
17475	Cleared	11/20/2024	BSN SPORTS		apparel	3,305.96
Total:						\$ 3,305.96
1011	GIRLS BASKETBALL					
WAYNE	WAYNE COMMUNITY SCHOOLS					
17475	Cleared	11/20/2024	BSN SPORTS		apparel	2,692.08
Total:						\$ 2,692.08
1015	FOOTBALL					
WAYNE	WAYNE COMMUNITY SCHOOLS					
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	271.22
Total:						\$ 271.22
1017	GIRLS GOLF					
WAYNE	WAYNE COMMUNITY SCHOOLS					
17476	Cleared	11/20/2024	JOSH JOHNSON		reimb.	193.20
17477	Cleared	11/20/2024	NSAA		State medallion order	12.50
Total:						\$ 205.70

Checks By Status

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

Activity ID Site ID	Activity Name Site Name	Check / Check / Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
1020		TRACK/CROSS COUNTRY						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17437	Cleared	11/01/2024		COURTNEY MAAS			reimb./laser tag, Red Ribbon Week sup.	60.00
17438	Cleared	11/01/2024		BOMGAARS			supply	61.03
17465	Cleared	11/11/2024		U. S. BANK			credit card purchase(s)	418.03
Total:								\$ 539.06
1023		UNIFIED BOWLING						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17490	Printed	11/25/2024		AMAZON CAPITAL SERVICES			supplies	61.73
Total:								\$ 61.73
1030		WRESTLING						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17484	Printed	11/22/2024		STADIUM SPORTS			JH WR t shirts	168.00
17493	Printed	11/25/2024		Go Earn It			30 singlets (M)	1,678.50
Total:								\$ 1,846.50
1511		FCCLA						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17440	Cleared	11/01/2024		FCCLA			Nat'l/State dues	177.00
Total:								\$ 177.00
1512		FFA						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17442	Cleared	11/01/2024		S.D. 17 LUNCH FUND			sack lunches/Dist. Dairy Judg., 9/25	168.00
17478	Cleared	11/20/2024		TONI RASMUSSEN			reimb./meal-officer mtg., 11/11	90.51
17485	Cleared	11/22/2024		TONI RASMUSSEN			reimb./meals 11/14, 11/20	357.29
17486	Printed	11/22/2024		DIST. 3 NAEA			LDE reg. (33)	330.00
17487	Cleared	11/22/2024		WINNER'S CIRCLE			engraving on plaques	23.75
Total:								\$ 969.55
1525		NATIONAL HONOR SOCIETY						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17455	Cleared	11/08/2024		Hometown Cafe, Tacos & More			induction ceremony	75.00
Total:								\$ 75.00
1530		ONE WORLD CLUB (FORMERLY SPANISH CLUB)						
WAYNE		WAYNE COMMUNITY SCHOOLS						
17463	Cleared	11/08/2024		CHRISTA DUTCHER			reimb./supplies	158.82
Total:								\$ 158.82

Checks By Status

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Description	Amount
1540 STUDENT COUNCIL						
WAYNE WAYNE COMMUNITY SCHOOLS						
17456	Cleared	11/08/2024	LINPEPCO - SIOUXLAND		vending machine	175.90
Total:						\$ 175.90
2505 BAND						
WAYNE WAYNE COMMUNITY SCHOOLS						
17454	Cleared	11/08/2024	MIDBELL MUSIC, INC.		reeds/resale	25.99
Total:						\$ 25.99
2515 CHOIR						
WAYNE WAYNE COMMUNITY SCHOOLS						
17436	Cleared	11/01/2024	O'NEILL PUBLIC SCHOOLS		meals/Conf. Choral Clinic, 11/4	304.00
Total:						\$ 304.00
3015 DISTRICT ENTRY FEES						
WAYNE WAYNE COMMUNITY SCHOOLS						
17469	Cleared	11/15/2024	PENDER PUBLIC SCHOOL		Battle of Pep Bands	75.00
17470	Cleared	11/15/2024	STATE NEBRASKA BANK		safe deposit box rental	40.00
17471	Cleared	11/15/2024	Fresh Ideas		meals, ES Science Day (HAL)	64.40
Total:						\$ 179.40
3510 CONCESSIONS						
WAYNE WAYNE COMMUNITY SCHOOLS						
17439	Cleared	11/01/2024	Fresh Ideas		FB concessions	272.51
17443	Cleared	11/08/2024	STATE NEBRASKA BANK		change/JH WR Invite, 11/9	1,100.00
17457	Cleared	11/08/2024	GODFATHER'S PIZZA		pizza	672.00
17458	Cleared	11/08/2024	Fresh Ideas		FB concessions	298.53
17459	Cleared	11/08/2024	LINPEPCO - SIOUXLAND		beverages	206.80
17460	Cleared	11/08/2024	WHOLESALE SUPPLY CO.		supplies	1,463.80
17461	Cleared	11/08/2024	ACE HARDWARE & HOME		supply	19.99
17462	Cleared	11/08/2024	PAC 'N' SAVE		supplies	350.94
Total:						\$ 4,384.57
5508 ONE ACTS (formerly Dinner Theater)						
WAYNE WAYNE COMMUNITY SCHOOLS						
17453	Cleared	11/08/2024	York High School		Play Productions, 11/9	150.00
17491	Printed	11/25/2024	Tekamah-Herman High School		entry fee/One Act Festival, 11/23	100.00
Total:						\$ 250.00

Checks By Status

Sorted by Activity ID, Site ID.
From 11/01/2024 to 11/30/2024.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Description	Amount
5515 GRADES K-6						
WAYNE WAYNE COMMUNITY SCHOOLS						
17437	Cleared	11/01/2024	COURTNEY MAAS		reimb./laser tag, Red Ribbon Week sup.	45.00
17464	Cleared	11/08/2024	SCHOLASTIC INC.		subscription	137.50
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	47.82
17466	Cleared	11/11/2024	U.S. POST OFFICE		roll of stamps	73.00
17488	Printed	11/22/2024	AMAZON CAPITAL SERVICES		electronic whistles	23.99
17489	Cleared	11/22/2024	STATE NEBRASKA BANK		change for ES book fair	210.00
Total:						\$ 537.31
5520 HS LIBRARY						
WAYNE WAYNE COMMUNITY SCHOOLS						
17441	Cleared	11/01/2024	DEMCO		workbench w/6 stools	1,623.00
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	-16.95
Total:						\$ 1,606.05
5530 MUSICAL						
WAYNE WAYNE COMMUNITY SCHOOLS						
17494	Printed	11/25/2024	MUSIC THEATRE INTERNATIONAL		2025 music royalties/materials	3,500.00
Total:						\$ 3,500.00
5536 STUDENT ASSISTANCE						
WAYNE WAYNE COMMUNITY SCHOOLS						
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	20.33
Total:						\$ 20.33
5537 SPED - TRANSITION (FORMERLY RESOURCE)						
WAYNE WAYNE COMMUNITY SCHOOLS						
17461	Cleared	11/08/2024	ACE HARDWARE & HOME		supply	74.99
17462	Cleared	11/08/2024	PAC 'N' SAVE		supplies	34.57
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	183.03
Total:						\$ 292.59
5544 STAFF SUPPORT SERVICES						
WAYNE WAYNE COMMUNITY SCHOOLS						
17462	Cleared	11/08/2024	PAC 'N' SAVE		supplies	19.92
17465	Cleared	11/11/2024	U. S. BANK		credit card purchase(s)	71.42
17479	Cleared	11/20/2024	COURTNEY MAAS		reimb./supply	39.98
17481	Cleared	11/20/2024	WINNER'S CIRCLE		engraving	10.00
Total:						\$ 141.32
Report Total :						32,643.34

Wayne Public Schools

Cash Summary Report November 2024

Fund	Description	Beginning Balance	Revenue	Expenditure	Ending Balance
01	General Fund	\$4,387,108.95	\$113,970.25	(\$1,261,614.17)	\$3,239,465.03
02	Depreciation Fund	\$238,668.81	\$818.14	\$0.00	\$239,486.95
03	Employee Benefit Fund	\$10,243.31	\$291,361.31	(\$291,492.34)	\$10,112.28
05	Activity Fund	\$264,994.99	\$44,279.77	(\$32,643.34)	\$276,631.42
06	School Nutrition Fund	\$135,677.41	\$122,604.45	(\$87,594.92)	\$170,686.94
07	Bond Fund	\$1,687,444.86	\$8,120.24	\$0.00	\$1,695,565.10
08	Special Building Fund	\$10,273,552.55	\$33,166.32	(\$1,206,658.22)	\$9,100,060.65
09	Qualified Capital Fund	\$619,954.18	\$37,912.27	\$0.00	\$657,866.45
Sub Total		\$17,617,645.06	\$652,232.75	(\$2,880,002.99)	\$15,389,874.82

Building Fund Cash	\$1,517,454.05
2023 Bond Issue Building Cash	\$3,027,878.05
2024 Bond Issue Building Cash	<u>\$4,554,728.55</u>
	\$9,100,060.65

Wayne Public Schools

Check Listing Report Dec. 9, '24 Board Meeting

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2624	State Nebraska Bank	540943		BOK Financial	\$1,154,631.45	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
BOK Financial		Series 2020	07-2-050000-831-000-000	2020 Bond Prin, int, fees		\$330,000.00
BOK Financial		Series 2020	07-2-050000-832-000-000	2020 Bond Prin, int, fees		\$990.00
BOK Financial		Series 2023	07-2-050000-832-000-004	2023 Bond interest and fees		\$220,387.50
BOK Financial		Series 2024	07-2-050000-832-000-024	Series 2024 interest		\$602,653.95
BOK Financial		Series 2020	07-2-050000-833-000-000	2020 Bond Prin, int, fees		\$200.00
BOK Financial		Series 2023	07-2-050000-833-000-004	2023 Bond interest and fees		\$200.00
BOK Financial		Series 2024	07-2-050000-833-000-024	Series 2024 interest		\$200.00
Sub Total						\$1,154,631.45
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2625	State Nebraska Bank	578509		BOK Financial	\$428,175.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
BOK Financial		Series 2020 QCPUF	09-2-050000-831-000-000	Series 2020 QCPUF prin, int, fees		\$425,000.00
BOK Financial		Series 2020 QCPUF	09-2-050000-832-000-000	Series 2020 QCPUF prin, int, fees		\$2,975.00
BOK Financial		Series 2020 QCPUF	09-2-050000-833-000-000	Series 2020 QCPUF prin, int, fees		\$200.00
Sub Total						\$428,175.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2623	State Nebraska Bank	540935		Hausmann Construction, Inc.	\$978,547.50	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Hausmann Construction, Inc.		22-022 App 16	08-2-045000-450-000-024	22-022 App 16		\$978,547.50
Sub Total						\$978,547.50
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2621	State Nebraska Bank	540951		Internal Revenue Service - EFT	\$144,918.25	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Internal Revenue Service - EFT		Nov 24	03-2-090000-000-000-000	Federal taxes Nov 24 payroll		\$144,918.25
Sub Total						\$144,918.25
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2621	State Nebraska Bank	540951		Nebraska Retirement System - EFT	\$124,968.28	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Retirement System -		Nov 24	03-2-090000-000-000-000	NPERS Nov 24 Payroll		\$124,968.28
Sub Total						\$124,968.28
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type

2621	State Nebraska Bank	540951		State of Nebraska - EFT	\$21,605.81	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
State of Nebraska - EFT		Nov 24	03-2-090000-000-000-000	State taxes Nov 24 Payroll		\$21,605.81
Sub Total						\$21,605.81
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2623	State Nebraska Bank	540935	1780	MJ Floors	\$7,200.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
MJ Floors		105	08-2-026200-431-001-000	Complete cleanup, prep & refinishing of avm Oct 25-26		\$7,200.00
Sub Total						\$7,200.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2623	State Nebraska Bank	540935	1781	Roto-Rooter	\$345.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Roto-Rooter		55823894	08-2-045000-450-000-024	Services		\$345.00
Sub Total						\$345.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24983	ABC Mobile Storage, Inc	\$350.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
ABC Mobile Storage, Inc		76485	01-2-026100-440-001-000	Dec storage rental		\$350.00
Sub Total						\$350.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24984	Ace Hardware & Home	\$397.61	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Ace Hardware & Home		11/31/24	01-2-011000-610-001-100	Grounds, maint, ag classroom supplies: garbage disposal. SPED		\$32.23
Ace Hardware & Home		11/31/24	01-2-026200-431-001-010	Grounds, maint, ag classroom supplies: garbage disposal. SPED		\$139.99
Ace Hardware & Home		11/31/24	01-2-026200-610-000-000	Grounds, maint, ag classroom supplies: garbage disposal. SPED		\$179.24
Ace Hardware & Home		11/31/24	01-2-026300-610-000-000	Grounds, maint, ag classroom supplies: garbage disposal. SPED		\$28.16
Ace Hardware & Home		11/31/24	01-2-027120-890-000-001	Grounds, maint, ag classroom supplies: garbage disposal. SPED		\$17.99
Sub Total						\$397.61
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24985	Airborne Athletics, Inc.	\$2,516.50	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Airborne Athletics, Inc.	9130-2025	23349	01-2-021900-610-001-000	approx. 1/3 cost of Dr. Dish (basketball shooting machine/HS athl. sup.	12/02/2024	\$2,516.50
Sub Total						\$2,516.50
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type

2622	State Nebraska Bank	537047	24986	Allo Communications	\$809.20	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Allo Communications		1878129-11/24/24	01-2-011000-382-000-000	Phone/internet		\$319.60
Allo Communications		1878129-11/24/24	01-2-011000-382-005-000	Phone/internet		\$308.39
Allo Communications		1878129-11/24/24	01-2-011900-382-300-000	Phone/internet		\$181.21
Sub Total						\$809.20
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24987	Amazon Capital Services	\$626.17	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Amazon Capital Services	9093-2025	16RC-6JLH-9Q3N	01-2-011000-610-006-010	(2) mobile standing desks/JH t. sup.	11/21/2024	\$134.00
Amazon Capital Services	9092-2025	11V4-VTR9-764F	01-2-011000-610-001-010	(4) dish drainers, drying mats/HS t.	11/21/2024	\$115.94
Amazon Capital Services	9072-2025	1YFQ-6PGF-6Q9D	01-2-026200-610-000-000	(3) switch cover boot kit/maint. sup.	11/21/2024	\$26.19
Amazon Capital Services	9034-2025	13FV-VFW7-1CDN	01-2-026300-610-000-000	set of 2 lawn mower tires/grounds sup.	11/21/2024	\$49.98
Amazon Capital Services	8308-2025	16M9-FHGP-4Q7R	01-2-012003-610-005-011	massage gun, vibration plate exercise machine, ice cub trays/ES SPFD t	11/21/2024	\$132.37
Amazon Capital Services	9074-2025	1TXH-6KCC-VHVM	01-2-026200-610-000-000	glass cleaner/maint. sup.	11/25/2024	\$119.04
Amazon Capital Services	9073-2025	1V4X-9VYW-H77P	01-2-026200-431-001-010	(3) faucet aerator/HS bldg. upkeep &	11/25/2024	\$21.75
Amazon Capital Services	9132-2025	1RMQ-FJJ3-VYYN	01-2-011000-610-001-100	(2) soil test kits/ag classroom sup.	12/02/2024	\$26.90
Sub Total						\$626.17
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24988	Best Buy Business Advantage Acct.	\$29.99	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Best Buy Business Advantage	8690B-2025	8685223	01-2-022300-650-001-010	1 Chromecast/HS tech hardware	11/21/2024	\$29.99
Sub Total						\$29.99
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24989	Black Hills Energy	\$766.50	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Black Hills Energy		11/22/24	01-2-026100-621-001-000	Natural gas		\$338.08
Black Hills Energy		11/22/24	01-2-026100-621-005-000	Natural gas		\$259.38
Black Hills Energy		11/22/24	01-2-026100-621-006-000	Natural gas		\$169.04
Sub Total						\$766.50
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24990	Bloom & Grace LLC	\$18.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Bloom & Grace LLC	9095-2025	202	01-2-011000-610-001-100	carnations for ag ed./ag classroom	11/20/2024	\$18.00
Sub Total						\$18.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24991	Bomgaars	\$73.34	Accounts Payable

Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Bomgaars		111624	01-2-011000-610-001-120	Athletic, Ind Tech, Grounds, Maint,		\$4.99
Bomgaars		111624	01-2-021900-610-001-000	Athletic, Ind Tech, Grounds, Maint,		\$9.49
Bomgaars		111624	01-2-026200-610-000-000	Athletic, Ind Tech, Grounds, Maint,		\$5.99
Bomgaars		111624	01-2-026300-610-000-000	Athletic, Ind Tech, Grounds, Maint,		\$28.91
Bomgaars		111624	01-2-026500-890-000-000	Athletic, Ind Tech, Grounds, Maint,		\$23.96
Sub Total						\$73.34
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24992	Bullseye Fire Sprinkler, Inc.	\$1,425.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Bullseye Fire Sprinkler, Inc.		97064	01-2-026200-431-000-010	Semi-annual fire sprinkler inspection		\$1,425.00
Sub Total						\$1,425.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24993	Carhart Lumber Company	\$289.79	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Carhart Lumber Company		11/24	01-2-026200-431-001-010	HS bldg upkeep/repair		\$289.79
Sub Total						\$289.79
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24994	Chemsearch FE	\$1,158.08	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Chemsearch FE		8942795	01-2-026200-431-005-010	ES water treatment		\$1,158.08
Sub Total						\$1,158.08
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24995	City of Wayne	\$17,863.53	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
City of Wayne		11152024	01-2-026100-410-001-000	Utilities		\$1,143.20
City of Wayne		11152024	01-2-026100-410-005-000	Utilities		\$1,268.16
City of Wayne		11152024	01-2-026100-410-006-000	Utilities		\$563.07
City of Wayne		11152024	01-2-026100-621-001-010	Utilities		\$5,649.27
City of Wayne		11152024	01-2-026100-621-005-010	Utilities		\$6,016.40
City of Wayne		11152024	01-2-026100-621-006-010	Utilities		\$2,782.48
City of Wayne		11152024	01-2-026100-621-300-010	Utilities		\$440.95
Sub Total						\$17,863.53
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	24996	City of Wayne- Interlocal	\$3,696.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
City of Wayne- Interlocal		NOV 24 SRO	01-2-026600-340-000-000	Nov 24 SRO		\$3,696.00
Sub Total						\$3,696.00

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25003	First Concord Benefits Group	\$100.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
First Concord Benefits Group		Dec 24	01-2-025100-810-000-010	Monthly 125 plan fee		\$100.00
Sub Total						\$100.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25004	First Student, Inc.	\$55,244.22	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
First Student, Inc.		12012497	01-2-021900-580-001-010	Oct 24 Bus services		\$1,389.21
First Student, Inc.		12012497	01-2-027100-519-000-000	Oct 24 Bus services		\$44,024.01
First Student, Inc.		12012497	01-2-027100-519-001-000	Oct 24 Bus services		\$4,684.31
First Student, Inc.		12012497	01-2-027100-519-001-010	Oct 24 Bus services		\$2,053.55
First Student, Inc.		12012497	01-2-027100-519-005-000	Oct 24 Bus services		\$183.56
First Student, Inc.		12012497	01-2-027100-519-006-000	Oct 24 Bus services		\$1,754.68
First Student, Inc.		12012497	01-2-027100-626-000-000	Oct 24 Bus services		\$344.45
First Student, Inc.		12012497	01-2-035990-610-000-011	Oct 24 Bus services		\$810.45
Sub Total						\$55,244.22
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25005	FS.COM INC	\$14.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
FS.COM INC	8974B-2025	102410250497	01-2-022300-610-000-000	(1) transceiver/supply, tech dist.	12/05/2024	\$14.00
Sub Total						\$14.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25006	Hauff Mid America Sports	\$1,183.60	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Hauff Mid America Sports	8950-2025	160091/157116	01-2-021900-610-001-000	2 cases mat tape/JH-HS athl. sup.	12/04/2024	\$352.00
Hauff Mid America Sports	8950-2025	160091/157116	01-2-021900-610-001-000	8 basketballs/HS athl. sup.	12/04/2024	\$655.60
Hauff Mid America Sports	8950-2025	160091/157116	01-2-021900-610-006-000	2 cases mat tape/JH-HS athl. sup.	12/04/2024	\$176.00
Sub Total						\$1,183.60
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25007	Heartland Counseling Services, Inc.	\$2,112.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Heartland Counseling Services,		3582	01-2-021400-340-001-000	School Social Work Nov 24		\$704.00
Heartland Counseling Services,		3582	01-2-021400-340-005-000	School Social Work Nov 24		\$1,056.00
Heartland Counseling Services,		3582	01-2-021400-340-006-000	School Social Work Nov 24		\$352.00
Sub Total						\$2,112.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type

2622	State Nebraska Bank	537047	25008	Hobby Lobby Stores, Inc.	\$85.45	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Hobby Lobby Stores, Inc.		135034427	01-2-011000-610-001-090	HS art supplies		\$85.45
Sub Total						\$85.45
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25009	Hometown Leasing	\$2,279.87	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Hometown Leasing		Dec 24	01-2-025100-443-000-000	Copier and printer leases		\$2,279.87
Sub Total						\$2,279.87
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25010	J.W. Pepper & Son Inc.	\$148.47	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
J.W. Pepper & Son Inc.	9088-2025	366954286	01-2-011000-610-005-050	ES band music	11/20/2024	\$28.97
J.W. Pepper & Son Inc.	8306-2025	366938926	01-2-011000-610-005-060	ES choir music	11/20/2024	\$119.50
Sub Total						\$148.47
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25011	Lutt Oil	\$1,109.75	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Lutt Oil		12/1/24	01-2-021900-626-001-000	Fuel		\$265.23
Lutt Oil		12/1/24	01-2-021900-626-001-011	Fuel		\$67.87
Lutt Oil		12/1/24	01-2-021900-626-001-030	Fuel		\$105.59
Lutt Oil		12/1/24	01-2-021900-626-001-100	Fuel		\$47.18
Lutt Oil		12/1/24	01-2-023200-626-000-000	Fuel		\$53.59
Lutt Oil		12/1/24	01-2-026500-626-000-000	Fuel		\$172.42
Lutt Oil		12/1/24	01-2-026500-626-000-050	Fuel		\$103.83
Lutt Oil		12/1/24	01-2-027120-626-000-001	Fuel		\$294.04
Sub Total						\$1,109.75
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25012	Mahaska Markets (NE)	\$318.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Mahaska Markets (NE)	9075-2025	MAR00112234	01-2-023200-610-000-000	coffee supply/supt., HS princ., JH	11/25/2024	\$79.50
Mahaska Markets (NE)	9075-2025	MAR00112234	01-2-024100-610-001-000	coffee supply/supt., HS princ., JH	11/25/2024	\$79.50
Mahaska Markets (NE)	9075-2025	MAR00112234	01-2-024100-610-006-000	coffee supply/supt., HS princ., JH	11/25/2024	\$79.50
Mahaska Markets (NE)	9075-2025	MAR00112234	01-2-026200-610-000-000	coffee supply/supt., HS princ., JH	11/25/2024	\$79.50
Sub Total						\$318.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25013	Main Street Garage, LLC	\$25.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount

Main Street Garage, LLC		018522	01-2-027320-350-000-001	2014 Ford Flex tire repair		\$25.00
Sub Total						\$25.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25014	Midbell Music, Inc.	\$57.58	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Midbell Music, Inc.		10867463	01-2-011000-350-001-000	HS instrument repair		\$57.58
Sub Total						\$57.58
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25015	NASB ALICAP	\$89,328.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
NASB ALICAP		12/9/24	01-2-011000-271-000-000	Ins-W/C, Property, Liability, Vehicle		\$14,881.92
NASB ALICAP		12/9/24	01-2-024100-271-000-000	Ins-W/C, Property, Liability, Vehicle		\$14,571.88
NASB ALICAP		12/9/24	01-2-025100-271-000-000	Ins-W/C, Property, Liability, Vehicle		\$1,550.20
NASB ALICAP		12/9/24	01-2-026100-520-000-000	Ins-W/C, Property, Liability, Vehicle		\$8,748.60
NASB ALICAP		12/9/24	01-2-026100-520-000-010	Ins-W/C, Property, Liability, Vehicle		\$39,077.08
NASB ALICAP		12/9/24	01-2-026500-520-000-000	Ins-W/C, Property, Liability, Vehicle		\$5,249.16
NASB ALICAP		12/9/24	01-2-027100-520-000-000	Ins-W/C, Property, Liability, Vehicle		\$5,249.16
Sub Total						\$89,328.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25016	Nebr. Assoc. Of School Boards	\$300.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Nebr. Assoc. Of School Boards	9071-2025	52077	01-2-023100-810-000-000	new board member wkshp (B. Pick, M. Lenihan) 12/2/dues & fees. bd	12/05/2024	\$300.00
Sub Total						\$300.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25017	Northeast Nebraska Insurance	\$72.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Northeast Nebraska Insurance		11/14/24	01-2-027100-520-000-000	2024 Ford Expedition ins		\$72.00
Sub Total						\$72.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25018	Omaha Marriott Downtown	\$513.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Omaha Marriott Downtown	8933-2025	11/22 Lenihan	01-2-023200-580-000-000	State conf. lodging (M. Lenihan)/supt.	12/04/2024	\$513.00
Sub Total						\$513.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25019	One Source	\$143.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount

One Source		2022168212	01-2-025700-340-000-000	Nov 24 Background checks		\$143.00
Sub Total						\$143.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25020	OTC Brands, Inc.	\$88.15	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
OTC Brands, Inc.	8977-2025	73413831501	01-2-011900-610-300-000	ELC sup.	11/20/2024	\$88.15
Sub Total						\$88.15
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25021	Pac 'n' Save	\$910.13	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Pac 'n' Save		12/1/24	01-2-011000-610-000-080	Foods & nutrition, ag, culinary, JH		\$7.50
Pac 'n' Save		12/1/24	01-2-011000-610-001-030	Foods & nutrition, ag, culinary, JH		\$309.64
Pac 'n' Save		12/1/24	01-2-011000-610-001-040	Foods & nutrition, ag, culinary, JH		\$455.90
Pac 'n' Save		12/1/24	01-2-011000-610-001-100	Foods & nutrition, ag, culinary, JH		\$96.66
Pac 'n' Save		12/1/24	01-2-011000-610-006-030	Foods & nutrition, ag, culinary, JH		\$40.43
Sub Total						\$910.13
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25022	Percussion Source/West Music	\$481.11	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Percussion Source/West Music	9056-2025	SI2470569	01-2-011000-610-001-110	1 drum set/HS band instr. & sup.	12/03/2024	\$481.11
Sub Total						\$481.11
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25023	Plunkett's/Varment Guard	\$261.20	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Plunkett's/Varment Guard		8898414	01-2-026200-431-000-010	Monthly pest control		\$261.20
Sub Total						\$261.20
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25024	PowerSchool Group, LLC	\$7,080.37	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
PowerSchool Group, LLC		428054	01-2-022300-643-000-000	SmartFind Express sub finder/absence management svstem		\$7,080.37
Sub Total						\$7,080.37
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25025	Providence Community Pharmacy	\$269.28	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Providence Community		61086	01-2-021300-610-000-000	ELC EpiPens		\$269.28
Sub Total						\$269.28

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25032	S2 Roll Offs LLC	\$673.54	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
S2 Roll Offs LLC		289969	01-2-026200-410-000-010	Nov 24 garbage collection		\$393.75
S2 Roll Offs LLC		57415	01-2-026200-410-000-010	Rolloff 10/30 Disposal 11/6		\$279.79
Sub Total						\$673.54
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25033	School Pride	\$50.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
School Pride	8947-2025	101588	01-2-011000-610-001-010	ACT nameplate updates/HS t. sup.	12/02/2024	\$50.00
Sub Total						\$50.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25034	Sunnyview Place, LLC	\$4,632.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Sunnyview Place, LLC		Dec 24	01-2-026100-441-300-000	ELC rent		\$4,632.00
Sub Total						\$4,632.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25035	UNMC Center for Continuing	\$196.00	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
UNMC Center for Continuing		599544	01-2-011000-330-001-000	Heartsaver training 21 staff		\$28.00
UNMC Center for Continuing		599544	01-2-011000-330-005-000	Heartsaver training 21 staff		\$154.00
UNMC Center for Continuing		599544	01-2-011000-330-006-000	Heartsaver training 21 staff		\$14.00
Sub Total						\$196.00
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25036	US Cellular	\$4.97	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
US Cellular		0693219664	01-2-025100-382-000-000	Maint cellphone (overpaid in Nov)		\$4.97
Sub Total						\$4.97
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25037	Volkman Plumbing & Heating, Inc.	\$2,650.10	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Volkman Plumbing & Heating,		217125/217/889/FC	01-2-026400-431-001-000	Troubleshoot boiler, repair leaks		\$2,226.10
Volkman Plumbing & Heating,		217125/217/889/FC	01-2-026400-431-005-000	Troubleshoot boiler, repair leaks		\$424.00
Sub Total						\$2,650.10
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25038	Wayne Auto Parts Inc.	\$28.51	Accounts Payable

Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Wayne Auto Parts Inc.	9111-2025	292314	01-2-026300-610-000-000	belt/grounds sup.	12/03/2024	\$28.51
Sub Total						\$28.51
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25039	Wayne Herald	\$1,151.51	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Wayne Herald		11/30/24	01-2-023100-540-000-000	Nov 24 advertising, board		\$1,151.51
Sub Total						\$1,151.51
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
2622	State Nebraska Bank	537047	25040	Zach Heating and Cooling	\$388.06	Accounts Payable
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date	Amount
Zach Heating and Cooling		i41637	01-2-026400-431-001-000	HS HVAC repair		\$388.06
Sub Total						\$388.06
Grand Total						\$3,096,127.08

Wayne Public Schools

Check Report Dec. 9, 2024 Board Meeting

Begin Date: 11/12/2024; End Date: 12/09/2024; Check Type: Payroll Liability; Payee: [All]; Bank: State Nebraska Bank; Accounting Cycle: FY24-25; Limit Results to This Cycle: Yes; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 12/6/2024 8:38:57 PM

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	24973	Ameritas Life Insurance Corp. (Vision)	\$1,131.84	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Ameritas Life Insurance Corp. (Vision)	VSP Vision	144	01-00941-000		\$413.10	
Ameritas Life Insurance Corp. (Vision)	VSP Vision 125	144	01-00941-000		\$718.74	
Sub Total					\$1,131.84	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	24974	Blue Cross Blue Shield of Nebraska	\$155,508.04	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Blue Cross Blue Shield of Nebraska	Dental 125 EE/Spouse	144	01-00941-000		\$496.50	
Blue Cross Blue Shield of Nebraska	Dental 125- EE/C/S	144	01-00941-000		\$1,096.40	
Blue Cross Blue Shield of Nebraska	Dental 125-EE/Children	144	01-00941-000		\$204.56	
Blue Cross Blue Shield of Nebraska	Dental ER	144	01-00941-000		\$3,103.39	
Blue Cross Blue Shield of Nebraska	Dental- EE/C	144	01-00941-000		\$25.57	
Blue Cross Blue Shield of Nebraska	Dental-EE/S	144	01-00941-000		\$132.40	
Blue Cross Blue Shield of Nebraska	Dental-EE/S/C	144	01-00941-000		\$274.10	
Blue Cross Blue Shield of Nebraska	Health Ins 125- E/C PPO	144	01-00941-000		\$322.28	
Blue Cross Blue Shield of Nebraska	Health Ins 125- E/S PPO	144	01-00941-000		\$1,097.40	
Blue Cross Blue Shield of Nebraska	Health Ins 125-Family PPO	144	01-00941-000		\$4,420.80	
Blue Cross Blue Shield of Nebraska	Health Ins EE	144	01-00941-000		\$794.30	
Blue Cross Blue Shield of Nebraska	Health Ins ER- E/C Trad. PPO	144	01-00941-000		\$2,900.42	
Blue Cross Blue Shield of Nebraska	Health Ins ER- E/S Trad PPO	144	01-00941-000		\$14,815.26	
Blue Cross Blue Shield of Nebraska	Health Ins ER- EE Trad. PPO	144	01-00941-000		\$13,064.70	
Blue Cross Blue Shield of Nebraska	Health Ins ER-Family Trad. PPO	144	01-00941-000		\$48,627.92	
Blue Cross Blue Shield of Nebraska	Health Ins. Family Trad. PPO	144	01-00941-000		\$736.80	
Blue Cross Blue Shield of Nebraska	HSA Health Ins ER - EE/Spouse	144	01-00941-000		\$18,338.54	
Blue Cross Blue Shield of Nebraska	HSA Health Ins ER- Employee	144	01-00941-000		\$4,763.16	
Blue Cross Blue Shield of Nebraska	HSA Health Ins ER- Family	144	01-00941-000		\$40,293.54	
Sub Total					\$155,508.04	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	24975	Credit Bureau Services	\$279.51	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Credit Bureau Services	Credit Bureau	144	01-00941-000		\$279.51	

Sub Total						\$279.51	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type	
96	State Nebraska Bank	537047	24976	Elkhorn Valley Bank	\$7,017.00	Payroll Liability	
Vendor	Deduction Name	Register Number	Account Code		Amount		
Elkhorn Valley Bank	HSA 125-Elkhorn Valley Bank	144	01-00941-000		\$7,017.00		
Sub Total					\$7,017.00		
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type	
96	State Nebraska Bank	537047	24977	First Concord Benefits Group	\$3,834.94	Payroll Liability	
Vendor	Deduction Name	Register Number	Account Code		Amount		
First Concord Benefits Group	Med Reimb 125	144	01-00941-000		\$1,034.98		
First Concord Benefits Group	Sect 125/child Care	144	01-00941-000		\$2,799.96		
Sub Total					\$3,834.94		
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type	
96	State Nebraska Bank	537047	24978	Mutual of Omaha	\$3,079.24	Payroll Liability	
Vendor	Deduction Name	Register Number	Account Code		Amount		
Mutual of Omaha	Disability	144	01-00941-000		\$1,713.25		
Mutual of Omaha	Life Ins	144	01-00941-000		\$243.75		
Mutual of Omaha	Life Ins 125	144	01-00941-000		\$19.50		
Mutual of Omaha	Life Ins ER	144	01-00941-000		\$1,102.74		
Sub Total					\$3,079.24		
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type	
96	State Nebraska Bank	537047	24979	Pinnacle Bank	\$915.00	Payroll Liability	
Vendor	Deduction Name	Register Number	Account Code		Amount		
Pinnacle Bank	HSA 125-Pinnacle Bank	144	01-00941-000		\$915.00		
Sub Total					\$915.00		
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type	
96	State Nebraska Bank	537047	24980	S.D. 17 Payroll Account	\$279,752.47	Payroll Liability	
Vendor	Deduction Name	Register Number	Account Code		Amount		
S.D. 17 Payroll Account	Federal Withholding	144	01-00941-000		\$43,547.06		
S.D. 17 Payroll Account	FICA	144	01-00941-000		\$77,784.10		
S.D. 17 Payroll Account	Medicare	144	01-00941-000		\$18,191.52		
S.D. 17 Payroll Account	NPERS	144	01-00941-000		\$104,325.33		
S.D. 17 Payroll Account	NPERS - Adl	144	01-00941-000		\$15,587.25		
S.D. 17 Payroll Account	NPERS Prior Year Adjustment	144	01-00941-000		(\$610.16)		
S.D. 17 Payroll Account	State Withholding - NE	144	01-00941-000		\$20,927.37		
Sub Total					\$279,752.47		

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	24981	TSA Consulting Group, Inc	\$4,493.87	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
TSA Consulting Group, Inc	Ameriprise	144	01-00941-000		\$500.00	
TSA Consulting Group, Inc	Fiduciary Trust Co. of New Hampshire	144	01-00941-000		\$250.00	
TSA Consulting Group, Inc	Security Benefit Group-%	144	01-00941-000		\$355.87	
TSA Consulting Group, Inc	Security Benefit- Fixed	144	01-00941-000		\$3,388.00	
Sub Total					\$4,493.87	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	24982	Wayne Public School Foundatio	\$531.00	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Wayne Public School Foundation	WPS Foundation	144	01-00941-000		\$531.00	
Sub Total					\$531.00	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5758	Ameritas Life Insurance Corp. (Vision)	\$74.64	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Ameritas Life Insurance Corp. (Vision)	VSP Vision	144	06-00941-000		\$52.32	
Ameritas Life Insurance Corp. (Vision)	VSP Vision 125	144	06-00941-000		\$22.32	
Sub Total					\$74.64	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5759	Blue Cross Blue Shield of Nebraska	\$2,831.34	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Blue Cross Blue Shield of Nebraska	Dental 125 EE/Spouse	144	06-00941-000		\$33.10	
Blue Cross Blue Shield of Nebraska	Dental 125- EE/C/S	144	06-00941-000		\$54.82	
Blue Cross Blue Shield of Nebraska	Dental ER	144	06-00941-000		\$120.52	
Blue Cross Blue Shield of Nebraska	Health Ins 125- E/S PPO	144	06-00941-000		\$182.90	
Blue Cross Blue Shield of Nebraska	Health Ins ER- E/S Trad PPO	144	06-00941-000		\$1,646.14	
Blue Cross Blue Shield of Nebraska	HSA Health Ins ER- Employee	144	06-00941-000		\$793.86	
Sub Total					\$2,831.34	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5760	Elkhorn Valley Bank	\$120.00	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Elkhorn Valley Bank	HSA 125-Elkhorn Valley Bank	144	06-00941-000		\$120.00	
Sub Total					\$120.00	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5761	First Concord Benefits Group	\$266.66	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	

First Concord Benefits Group	Med Reimb 125	144	06-00941-000		\$266.66	
Sub Total					\$266.66	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5762	Mutual of Omaha	\$117.56	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
Mutual of Omaha	Disability	144	06-00941-000		\$59.06	
Mutual of Omaha	Life Ins ER	144	06-00941-000		\$58.50	
Sub Total					\$117.56	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	5763	S.D. 17 Payroll Account	\$11,129.71	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
S.D. 17 Payroll Account	Federal Withholding	144	06-00941-000		\$1,095.07	
S.D. 17 Payroll Account	FICA	144	06-00941-000		\$3,485.38	
S.D. 17 Payroll Account	Medicare	144	06-00941-000		\$815.12	
S.D. 17 Payroll Account	NPERS	144	06-00941-000		\$4,398.52	
S.D. 17 Payroll Account	NPERS - Adl	144	06-00941-000		\$657.18	
S.D. 17 Payroll Account	State Withholding - NE	144	06-00941-000		\$678.44	
Sub Total					\$11,129.71	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	537047	EFT	Direct Deposit	\$446,987.21	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
First National Omaha	Direct Deposit	144	01-00941-000		\$446,987.21	
Sub Total					\$446,987.21	
Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount	Type
96	State Nebraska Bank	540978	EFT	Direct Deposit	\$21,610.14	Payroll Liability
Vendor	Deduction Name	Register Number	Account Code		Amount	
First National Omaha	Direct Deposit	144	06-00941-000		\$21,610.14	
Sub Total					\$21,610.14	
Grand Total					\$939,680.17	

Wayne Public Schools

Check Report

Begin Date: 12/09/2024; End Date: 12/09/2024; Check Type: Accounts Payable; Payee: [All]; Bank: State Nebraska Bank; Accounting Cycle: FY24-25; Limit Results to This Cycle: Yes; Account Expression: ([FUND] = "01"); Show Detail by Voucher: Yes; Created On: 12/9/2024 3:05:59 PM

Check Date	Check Number	Payee	Type	Amount
12/09/2024	25041	U.S. Bank	Accounts Payable	\$2,914.97
Sub Total				\$2,914.97

Wayne Public Schools

Check Report

Begin Date: 12/09/2024; End Date: 12/09/2024; Check Type: Accounts Payable; Payee: [All]; Bank: State Nebraska Bank; Accounting Cycle: FY24-25; Limit Results to This Cycle: Yes; Account Expression: ([FUND] = "01") ; Show Detail by Voucher: Yes; Created On: 12/9/2024 3:05:59 PM

Payee	Check Date	Check Number	Description	Type	Amount
U.S. Bank	12/09/2024	25041	credit card purchases	Accounts Payable	\$2,914.97
Sub Total					\$2,914.97

Wayne Public Schools

Check Report Dec. 9, 2024 Board Meeting

Begin Date: 12/09/2024; End Date: 12/09/2024; Check Type: Accounts Payable; Payee: [All]; Bank: State Nebraska Bank; Accounting Cycle: FY24-25; Limit Results to This Cycle: Yes; Ac Show Detail by Voucher: Yes; Created On: 12/9/2024 3:05:59 PM

Voucher Number	Bank Name	Account Number	Check Number	Payee	Amount
2626	State	537047	25041	U.S. Bank	\$2,914.97
Vendor	PO Number	Invoice #	Account Code	Description	Issue Date
U.S. Bank		11-25-2024	01-2-011000-330-005-000	"Gifted Learners" book study for ELC/training	
U.S. Bank		11-25-2024	01-2-011000-610-001-050	sound library/HS band music	
U.S. Bank		11-25-2024	01-2-011000-610-001-110	ultrasonic cleaner/HS instr. sup.	
U.S. Bank		11-25-2024	01-2-011000-610-001-120	parts/HS ind. tech sup.	
U.S. Bank		11-25-2024	01-2-011000-810-001-000	NMEA Conf. reg. (A. Wieland)/teacher fee	
U.S. Bank		11-25-2024	01-2-011000-810-001-000	NMEA Conf. reg. (C. Koeppel)/teacher fee	
U.S. Bank		11-25-2024	01-2-021900-580-001-030	gas-State Marching Band/band travel	
U.S. Bank		11-25-2024	01-2-021900-580-001-030	parking/All State Music/travel, Band/Choir	
U.S. Bank		11-25-2024	01-2-023100-580-000-000	meal (J. Pulfer)/bd. travel	
U.S. Bank		11-25-2024	01-2-023200-580-000-000	meals @ Omaha mtg./supt. travel	
U.S. Bank		11-25-2024	01-2-023200-580-000-000	supt. meals @ State CC, State Marching Band/supt. travel	
U.S. Bank		11-25-2024	01-2-024100-580-001-000	lodging (R. Plager)/State Princial Conf./HS princ. off. travel	
U.S. Bank		11-25-2024	01-2-024100-580-005-000	lodging/State Pring. Conf. (A. Diediker)/ES princ. off. travel	
U.S. Bank		11-25-2024	01-2-024100-810-001-000	NSCA membership (R. Plager)/HS princ. dues	
U.S. Bank		11-25-2024	01-2-025100-610-000-000	(2) staff ID orders/office sup. dist.	
U.S. Bank		11-25-2024	01-2-025100-610-000-000	shipping address labels/office sup. dist.	
U.S. Bank		11-25-2024	01-2-026300-610-000-000	auger for salt spreader/grounds sup.	
U.S. Bank		11-25-2024	01-2-035350-610-000-002	HAP supplies	
Sub Total					
Grand Total					

count Expression: ([FUND] = "01") ;

Type
Accounts Payable
Amount
\$300.00
\$149.00
\$91.22
\$140.29
\$130.00
\$155.00
\$79.99
\$58.50
\$51.34
\$83.30
\$48.07
\$502.57
\$502.58
\$400.00
\$33.44
\$50.93
\$61.79
\$76.95
\$2,914.97
\$2,914.97

December Honor Recognition Recipients

2024-25 National Honor Society:

Norah Armstrong	Jacob Barner	Mason Beatty
Jordyn Clinchard	Taytem Ellis	Rylin Hall
Olivia Hanson	Abigail Hawthorne	Ceilus Ibarra
Madilyn Janke	Joslyn Johnson	Kaden Keller
Amelia Legler	Nyamalo Kantai	Olivia Mrsny
Gavin Redden		

2024 All-State Musicians

Aidan Bohnert	Ceilus Ibarra	Adrienne Anderson
Gavin Anderson	Gabriel Armstrong	Norah Armstrong
Landen Claussen	Jordyn Clinchard	Olivia Hanson
Sienna Klinetobe	Colby Raulston	

Girls Golf

Joslyn Johnson	Charli Sievers	Lindsay Niemann
Carli Canham	Hallie Heithold	Rylynn Owen
Claire Reinke		

ELC: Doing the Right Thing

Beckett Foote	Brynleigh Prince	Bennett Sokol
Gunner Dickes	Lila Olberding	Logan Sturm
Reagan Marshall	Taytum Hopkins	Jimena Gonzalez Segundo
Otto Hass	Manuel Zetino Ajiataz	Susan Sofia De Paz

7th & 8th Grade Quiz Bowl

Chloe Kai	Penelope Zavada-Cupp	Jonah Davis
Benjamin Patefield	Colton Smith	Colston Starzl
Remyngton Rager	Logan Walling	Chase Rethwisch

FFA Honors

Audrey Lutter

Kinnley McGuire

Hunter Nolte

Lanee Rethwisch

Ben Haschke

Ceilus Ibarra

Claire Lutter

Madi Janke

Graycen Trautman

Will Leseberg

Alivia Kesting

Noah Magnuson

Megan Magnuson

Clara Ankeny

Olivia Hanson

Haley Kramer

Drew Miller

Sammi Gubbels

Marie Allemann

Elijah Stecki

Kyler Parker

Sam Leseberg

Reagan McGuire

Drew Reinhardt

Brayden Woehler

Reese Rethwisch

Taven Ocampo

Rylin Hall

Maria Zacarias

StudentsOption EnrollmentA. Process and Time Lines to Option In

For a student to attend Wayne Community Schools as an option enrollment student, the student's parent or legal guardian must submit an application to the Board of Education of the Wayne Community School District between September 1 and March 15 for enrollment during the following and subsequent school years (the "application period").

Upon receipt of an application, the Superintendent or the Superintendent's designee shall provide the resident school district or, if the student attends a different district as an option student, the option district with the name of the applicant on or before April 1 or, in the case of an application submitted after March 15, within sixty days after submission.

Provisions for Waiver of Application Deadline

For any option application received on or after **June 1st** the School District will only consider those applications for option enrollment during the following school year.

For any option application received after April 1st but before **June 1st**, the application deadline will not be waived by the School District for applications to option into the Wayne Community School District, except in the following circumstances:

1. Siblings: The application deadline will be waived where the application is for a student who is the sibling of a student attending Wayne Community Schools as of the time the application is filed. A "sibling" for this purpose means a child who resides in the same household on a permanent basis with a student who is currently attending the School District and who has the same natural or adoptive parent or who is a stepbrother or stepsister.
2. Kindergarten: The application deadline will be waived where the application is for a student who is seeking to enroll and attend the Kindergarten grade level provided the application was filed on or before June 1 prior to the first semester of the next school year.
3. Release Approval: For the foregoing exceptions, the application must contain a release approval from the resident district or, if the student attends a different district as an option student, the student's current option district.
4. Other Conditions: The waiver of the deadline in the above circumstances does not require acceptance of the application, as such applications may be rejected for reasons other than late filing.
5. Capacity: For the foregoing exceptions, the application deadline shall not be waived if the application is for enrollment in any program, class, grade level or school building operated by this School District which have been determined by

the School District to be at capacity in accordance with the capacity standards (Appendix “1”), and no waiver of the deadline shall be made for such an application regardless of whether such capacity determinations are declared invalid for any reason. For any option application for a student that would receive or could be eligible to receive special education or related services, the Director of Special Education or designee shall conduct a case-by-case analysis to determine if the District has the capacity to provide the student with the appropriate services and accommodations.

B. Rejection of Applications; Reasons

1. Capacity: An option enrollment application shall be rejected in the event the capacity of a program, class, grade level, or school building operated by the School District would be exceeded by acceptance of the application, and an option enrollment application shall be rejected in the event the application is for enrollment in a program, class, grade level, or school building which has been declared unavailable to option students due to lack of capacity.

The Director of Special Education shall review on a case-by-case basis all option applications for students that would receive or could be eligible to receive special education or related services. If the Director or designee determines that the District does not have the capacity to provide the student with the appropriate services and accommodations, then the Director or designee shall send a denial notice to the parent(s) or guardian(s) and include a description of services and accommodations that the District does not have the capacity to provide.

2. Timeliness: An option enrollment application shall be rejected in the event the application is not filed on or before the April 1st immediately preceding the school year in which enrollment is sought, and the filing deadline has not been waived. Alternatively, the School District may consider a late-filed option application only for the following school year.
3. Previous Option Enrollment: An option enrollment application shall be rejected in the event the student has exhausted their option enrollments in other school districts, as determined by state law.
4. Other Reasons: An option enrollment application may be rejected in the event the Superintendent, the Superintendent’s designee, or the School District determines: The application is not submitted on a form prescribed by the State Department of Education, is not completely and accurately filled in, is not received within the time required by law, or any additional information requested to be supplied is not supplied to the School District within the time lines indicated; or in the event acceptance of the application is not required by law. Matters which are legally prohibited from being considered as standards for acceptance or rejection of applications (including “previous academic achievement, athletic or extracurricular ability, disabilities, proficiency in the English language, or previous disciplinary proceedings” and further including, without limitation, race, national origin, and gender) shall not be considered as reasons for acceptance or rejection.

C. Priority of Acceptance

Priority shall be accorded in the following order: (1) those applications required to be given priority by law, (2) those with a sibling in attendance at Wayne Community Schools, with priority within this group being given to those who had earliest filed applications, and (3) those without an option student sibling in attendance at Wayne Community Schools, with priority within this group to those who had earliest filed applications.

Filing date determinations are made by the Superintendent, or the Superintendent's designee. In the event applications within a group are received at the same or substantially the same time, priority as between such same-date applications shall be determined on the basis of random drawing.

D. Determination of Capacity

The School District will determine and set, on an annual basis, the maximum number of option enrollment applications the School District will accept in any program, class, grade level or school building operated by this School District, based upon available staff, facilities, projected enrollment of resident students, projected number of students with which this School District will contract based on existing contractual arrangements, and may declare a program, class or school unavailable to option students due to lack of capacity. Such determinations may be made in the form of an Appendix "1" to this Policy. The determination and declaration made for any school year shall continue in effect for the next and subsequent school years unless otherwise determined and/or declared. The capacity for special education services shall be determined on a case-by-case basis as determined by the Director of Special Education or designee.

E. Releases for Options Out

A request for release of a resident student or option student currently attending Wayne Community School District who submits an option application after March 15 will be granted, unless the administration is considering or has recommended expulsion of the student at the time the application is filed, and the administration determines it is appropriate to complete the expulsion process.

F. Notification of Acceptance or Rejection

In the case of an application to option enroll into the School District, the Superintendent or the Superintendent's designee shall notify, in writing, the parent or legal guardian of the student, and the resident school district or, if the student is an option student attending a different district, that option district whether the application is accepted or rejected on or before April 1 or, in the case of an application submitted after March 15, within sixty days after submission.

If an option enrollment application or a request for release is rejected by the Wayne Community School District, the Superintendent or the Superintendent's designee shall provide written notification to the parent or guardian stating the reasons for the rejection and the process for appealing such rejection to the State Board of Education. Such notification shall be sent by certified mail.

G. Status of Option Student

A student who is admitted under the enrollment option program shall be treated as a resident student, and in such regard shall be required to provide such enrollment information and documentation as is required for enrollment of other students (e.g., certified birth certificate and evidence of physical examination, visual evaluation and immunization), shall be required to be enrolled on a full-time basis, and shall be required to adhere to student conduct rules. The building assignment for an option student, as well as classroom and grade level assignments, shall be determined solely by the administration.

An option student shall not be entitled to transportation except as required by law. Transportation or transportation reimbursement will be provided only in the following circumstances:

1. The Wayne Community School District may, upon mutual agreement with the parent or legal guardian of an option student, provide transportation to the option student on the same basis as provided for resident students. The school district may charge the parents of each option student transported a fee sufficient to recover the additional costs of such transportation.
2. Option students who qualify for free lunches are eligible for either free transportation or transportation reimbursement from the option school district. The District's policy is that the District selects which service (transportation or reimbursement) is to be provided to students.
3. For option students receiving special education services, the transportation services required in the student's Individualized Education Plan shall be provided by the resident school district.

H. Information Regarding Schools, Programs, Policies and Procedures.

As part of the option enrollment program, the administration shall make information about the Wayne Community Schools and its school, programs, policies and procedures available to all interested persons and shall have a copy of the option enrollment policy and regulations available at each school building.

Legal Reference: Neb. Rev. Stat. Sections 79-232 to 79-246

Date of Adoption: December 9, 2024

SUPERINTENDENT'S CONTRACT

THIS CONTRACT is made by and between the Wayne County School District 90-0017, a/k/a Wayne Public School District, hereinafter referred to "District", and Mark Lenihan, a legally qualified school Superintendent, hereinafter referred to as "the Superintendent."

WHEREAS: District desires to employ the Superintendent to operate the schools of the District, and

WHEREAS: The Superintendent wishes to be employed by the District, and

WHEREAS: It is the intent of the parties to have this agreement to execute an agreement subject to the terms and conditions stated herein,

NOW, THEREFORE, the parties hereto agree to the following:

1. Offer and Acceptance: That the Board of Education of the District ("the Board"), on behalf of the District, offers to employ the Superintendent to be its chief administrative officer pursuant to the terms and conditions of this contract. The Superintendent accepts such offer of employment.

2. Assignments: The Superintendent's primary assignment is as Superintendent of Schools. For purposes of Neb. Rev. Stat. § 79-824, et. seq. the Superintendent shall be considered a probationary certificated employee.

3. Term of the Contract:

A. Initial Term: This contract shall be for a period of three (3) contract years which shall begin July 1, 2025 and end June 30, 2028. References to "contract year" shall mean the annual period from July 1 through June 30.

B. Discharge. The Contract of the Superintendent may be canceled or amended by a majority of the members of the School Board during the term of the Contract for any of the following reasons: (a) revocation or suspension of a certificate by the Nebraska State Board of Education; (b) breach of any of the material provisions of this Contract; (c) for any of the reasons set forth in this employment contract; (d) incompetency; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity; (j) intemperance; or (k) conviction of a felony. The procedures for cancellation during the term of the contract shall be in accordance with applicable Nebraska statutes.

C. Cancellation of Contract: Upon cancellation of this contract for just cause, or upon the release of the Superintendent from this contract, the compensation paid or to be paid hereunder shall be prorated to the end of the current contract year.

D. Resignation at Year End: The Superintendent shall have the right to unilaterally resign from this contract effective June 30th of any given year if he or she submits his

or her written resignation to the president of the Board on or before February 1st of that year. If the Superintendent desires to resign with an effective date other than June 30th or if his or her written resignation is received by the president of the Board after February 1st, the resignation must be agreed to by the Board.

E. Renewal of Contract: This agreement may be renewed annually by the parties with such changes or amendments as the parties may agree on before January 31st of each year. Such renewal shall be reduced to writing and executed by the parties hereto, pursuant to approval by the Board and to Neb. Rev. Stat. § 79-824, et. seq. and other applicable laws.

F. Non-Renewal of Contract at the End of the Term: In the event that the term of this contract is not extended by renewal, or if the Board determines to non-renew the Superintendent's contract effective at the end of its term, or any extensions thereof, the Board shall notify the Superintendent of its intent to consider the non-renewal of the contract on or before January 31st of the last year of the contract, and proceed according to the provisions of Neb. Rev. Stat. § 79-824, et. seq. and other applicable laws.

G. No Penalty for Release from Contract: There shall be no penalty for release or resignation by the Superintendent from this contract

4. Compensation:

A. Salary: For the first year of this agreement, salary shall be the amount negotiated by the parties and noted in the minutes of the board meeting wherein the salary was approved. Benefits shall be the same as for certificated staff of the District provided for in the negotiated agreement between the District and the Wayne Education Association negotiated agreement to the extent the Superintendent meets the conditions and eligibility requirements for such benefits. Increases in compensation shall be based upon evaluations satisfactory to the Board and satisfactory accomplishments of district goals and objectives, goals of the superintendent and compliance with the job description attached hereto. The Board retains the right to adjust the Superintendent's annual salary upward during the term of this contract, as an amendment hereto, without such adjustment constituting a new contract or extending the length of this contract.

B. Equal Installments: The salary shall be paid in 12 equal installments with the first installment being payable on July 20th and the remaining installments shall be paid on the 20th day of each month thereafter.

C. Payroll Deductions: This contract shall conform to the regulations governing deductions from the above stated compensation with reference to withholding tax, Social Security, and retirement. Other deductions may be withheld as agreed to by the parties to this contract.

D. Not Subject to Reduction: The Superintendent's salary and benefits shall not be reduced during the term of this contract unless the Superintendent violates rules regarding leave set forth herein.

5. Professional Activities and Expenses:

- A. Professional Activities and Organizations:** The Superintendent shall attend appropriate professional meetings at the local, state and national levels, provided that such attendance does not interfere with the proper performance of his duties under this Contract. The expenses of attendance, when attendance has been preauthorized by the Board, shall be paid by the District. The Superintendent shall be paid (in addition to wages, fringe benefits and other compensation as may be allowed herein) for expenses for one service club; dues and travel related expenses associated with performance of duties in local, state and national professional organizations and; such other organizations as may be assigned by the Board.
- B. Professional Development:** The Superintendent will be reimbursed for professional development. The Superintendent will submit requests for reimbursement per district policy.
- C. Reasonable Expenses and Mileage:** The Superintendent shall be reimbursed for all reasonable expenses incurred in the performance of his duties as Superintendent. The Superintendent shall be reimbursed for mileage within and outside the District, when using a personally owned vehicle and on district business. The Superintendent will provide a log of the miles and the District will reimburse the miles at the current maximum IRS rate and in accordance with IRS rules.

6. Holidays, Duty Days and Leaves:

- A. Holidays:** The Superintendent shall be granted the following holidays without loss of pay: New Year's Day; Good Friday; Memorial Day, Juneteenth (June 19th), July 4th; Labor Day; Thanksgiving Day and day after Thanksgiving; Christmas Day; all weekdays between Christmas Day and New Year's Day. For purposes of this section, the term week days shall not include any Saturday, Sunday or legal holiday.
- B. Duty Days and Inclement Weather:** The Superintendent shall be on duty during all student days and teacher contract days subject to leave provisions, vacation, and professional meetings. On days of inclement weather when classes are not conducted and teaching staff are not required to report to work, the Superintendent shall report to work, if able to safely report and return home.
- C. Vacation:** The Superintendent shall be allowed twenty (20) working days of vacation leave each contract year. Vacation shall not be taken at times that would interfere with the Superintendent's attendance at regularly scheduled Board meetings or at times when the Superintendent's duties require the Superintendent's attendance at school (e.g., beginning and end periods of the school year). Vacation is to be used during each contract year. Vacation days are to be used in the contract year in which it becomes

available. There is no carry-over or accumulation of unused vacation leave from one contract year to another contract year. Any unused vacation days remaining from a prior contract year shall be subtracted from the number of vacation days the Superintendent has for the following contract year, such that the total vacation days at the beginning of each contract year be twenty (20) days. Upon ending employment, unused vacation days will not be paid except to the extent required by law. If payable, unused vacation will be paid at the effective daily rate of pay at the time each unused vacation day first became available. There shall be no pay for unused vacation days in the event the Board determines that the Superintendent has engaged in misconduct which provides just cause for termination or cancellation. Any vacation leave of more than two (2) days must be reported to the Board. Vacation time may be taken at any time of the year subject to the terms of this agreement.

D. Sick Leave: The Superintendent shall be granted ten (10) days of sick leave per year with a maximum accumulation of seventy (70) days of sick leave. Unused sick leave days may be carried over and accumulated in subsequent contract years. Unused sick leave shall not be paid at termination, expiration, cancellation, or other separation from the District.

E. Leave Records: The Superintendent shall report each day of leave to the business manager of the District as vacation leave or sick leave as described in this section. All such days must be accounted for and shall be reviewed by the Board. The Superintendent may use up to three (3) sick days per year for bereavement. The Superintendent shall maintain a log of all leave days, paid or unpaid, and shall submit a report of all such leave to the business manager by the last day of each month. The business manager shall keep a log of all absences and both reports shall be submitted to the Board President by the 5th day of each succeeding month. The Board shall review such reports at its discretion when deemed appropriate or necessary. The business manager shall have no authority to approve or disapprove any leave. For purposes of this section only, an absence is defined as not present for work on District property on a day required by this contract. Attendance at seminars, meetings, conferences, tournaments, and other similar or related activities done for the benefit of the District shall not be considered an absence.

7. Legal Requirements: The Superintendent affirms that: (1) the Superintendent holds or will hold a valid and appropriate certificate to act as a Superintendent of Schools in the State of Nebraska throughout the term of this contract and any extensions of this contract; (2) the required certificate to act as a Superintendent of Schools in the State of Nebraska shall be registered as required by law; and (3) the Superintendent is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this contract. It is further agreed that there shall be no penalty for release or resignation by the Superintendent from this contract; provided no resignation shall become effective until expiration of the remaining contract year unless the Board fixes an earlier effective date.

8. Performance of Duties:

- A. Use of Time:** The Superintendent shall faithfully perform the duties of the Superintendent of Schools in and for the District as prescribed by the laws of the State of Nebraska and by the rules and regulations promulgated by the Board thereunder. The Superintendent agrees to devote the Superintendent's full time, skill, labor and attention to the performance of the duties of the Superintendent of Schools throughout the term of this contract; provided, however, the Superintendent, by consent of the Board, may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations so long as such other work is not inconsistent with the Superintendent's duties and obligations to the Board. Regular, dependable attendance is an essential function of the Superintendent's duties. Vacation leave must be used by the Superintendent for any days used for the activities described above, except for weekends and holidays, unless prior consent is given by the Board.
- B. Specification of Duties:** The duties of the Superintendent shall be as described in the Board of Education Job Description for Superintendent, which duties are incorporated by reference into this Contract as if set forth verbatim herein. The duties as described in the Board of Education Job Description for Superintendent shall not be substantially changed during this contract without the consent of the Superintendent by amendment to this contract. The Superintendent shall not be responsible for performance of duties assigned by individual members of the Board of Education, or duties assigned without official action of the Board of Education, except as specifically set forth in the Board of Education Job Description for Superintendent.
- C. Evaluation:** The Superintendent shall be subject to no less than one (1) evaluation in the each year of this agreement. All evaluations will be based upon performance of job duties, meeting expectations as set forth in the Policy Manual, accomplishment of District goals and objectives and such other criteria as the Board may reasonably deem necessary to ensure the District is operated at the highest standards.
- D. Examination:** The Superintendent agrees to have a comprehensive examination performed by a licensed physician or such other specialists as may be recommended by the physician once each year during the term of the Contract. A written report by the physician or specialists performing each such examination certifying to the physical and mental competence of the Superintendent shall be filed with the President of the Board and treated as confidential information by the Board. The cost of such physical examinations and reports shall be paid by the District. The Superintendent will execute such releases as may be necessary to allow the Board and legal counsel access to such reports.
- E. Residency:** After a reasonable period to move to the District, the Superintendent shall reside within boundaries of the School District.

9. Superintendent Indemnification:

- A. Superintendent as Named Insured:** The District shall include the Superintendent as a named insured in its liability and errors and omission insurance policies.
- B. Indemnification of Superintendent:** The District shall, to the full extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against him in his individual capacity or in his official capacity as an agent and/or employee of the District, provided that the incident arose while the Superintendent was acting on matters related to his employment with the District.
- C. Conflict of Defenses:** If, in the good faith opinion of the Superintendent, conflict exists regarding legal defenses to a third party claim against the Superintendent and District (i.e., pressing the defense of one party would tend to injure the other party), the Superintendent may engage separate counsel, and the District shall indemnify the Superintendent for the reasonable costs of such counsel, subject to the same limitations, provisions and exceptions set forth above. The District shall not, however, be required to pay the costs of any legal proceeding in the event the District and the Superintendent have adverse interests in any litigation.

10. Contract Enforceability:

- A. Applicable Law:** The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contract. The contract shall be interpreted under the laws of the State of Nebraska.
- B. Amendments:** This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.
- C. Severability:** If any portion of this contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

EXECUTED BY THE BOARD this 9th day of December, 2024.

WAYNE COUNTY SCHOOL DISTRICT 90-0017, A/K/A WAYNE COMMUNITY SCHOOLS

By:

President, Board of Education

By:

Secretary, Board of Education

EXECUTED BY THE SUPERINTENDENT on this 9th day of December, 2024.

Mark Lenihan, Superintendent

Superintendent Pay Transparency Notice—Proposed Contract Dr. Mark Lenihan

Notice is hereby given that Wayne Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on Monday, December 9, 2024 at 5:00 pm at the wayne Jr/Sr High School Library in Wayne, Nebraska.

2

**After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)**

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 167,591.00	\$ 326,212.00	\$ 493,803.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 19,351.00	\$ 38,702.00	\$ 58,053.00
• Cafeteria Plan Stipend	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district			\$ -
• District's share of retirement, FICA and Medicare	\$ 29,375.00	\$ 58,750.00	\$ 88,125.00
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 775.00	\$ 1,550.00	\$ 2,325.00
• Cell Phone/Internet reimbursement			\$ -
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement	\$ 2,500.00	\$ 5,000.00	\$ 7,500.00
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 220,592.00	\$ 432,214.00	\$ 652,806.00

Application and Certificate for Payment

TO OWNER: Wayne County School District 90-0017 a/k/a Wayne Community Schools 611 W. 7th Street Wayne, NE 68787 FROM Hausmann Construction, Inc. CONTRACTOR: 8885 Executive Woods Drive Lincoln, NE 68512	PROJECT: 22-022 WCS Early Childhood Center & HS VIA ARCHITECT: Carlson West Povondra Architects 5060 Dodge Street, Suite 2001 Omaha, NE 68132	APPLICATION NO: 016 PERIOD TO: November 30, 2024 CONTRACT FOR: General Construction CONTRACT DATE: PROJECT NOS: 22-022 / /	Distribution to: OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
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CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

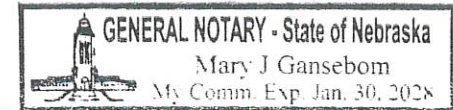
1. ORIGINAL CONTRACT SUM	\$25,072,766.00
2. NET CHANGE BY CHANGE ORDERS	\$775,554.97
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$25,848,320.97
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$21,628,205.47
5. RETAINAGE:	
a. 5.00 % of Completed Work (Column D + E on G703)	\$1,079,695.87
b. 5.00 % of Stored Material (Column F on G703)	\$1,714.40
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$1,081,410.27
6. TOTAL EARNED LESS RETAINAGE	\$20,546,795.20
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$19,568,247.70
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$978,547.50
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$5,301,525.77


CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$757,974.77	\$19,410.00
Total approved this Month	\$36,990.20	\$0.00
TOTALS	\$794,964.97	\$19,410.00
NET CHANGES by Change Order		\$775,554.97

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:
By:  Date: 12/5/24

State of: Nebraska
County of: Madison
Subscribed and sworn to before me this 5 day of December 2024



Notary Public: 
My Commission expires: 1/30/2028

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$978,547.50
(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:
By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:

016

APPLICATION DATE:

November 30, 2024

PERIOD TO:

November 30, 2024

ARCHITECT'S PROJECT NO:

22-022

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G÷C)			
1	Site Access & Control	387,000.00	347,686.00	10,800.00	0.00	358,486.00	92.63%	28,514.00	0.00
2	Earthwork	227,000.00	227,000.00	0.00	0.00	227,000.00	100.00%	0.00	0.00
3	Utilities	452,195.00	334,578.00	49,500.00	0.00	384,078.00	84.94%	68,117.00	0.00
4	Surveying	20,280.00	20,280.00	0.00	0.00	20,280.00	100.00%	0.00	0.00
5	Irrigation Allowance	44,890.00	22,000.00	0.00	0.00	22,000.00	49.01%	22,890.00	0.00
6	Landscaping/Sod/Seeding	54,859.00	23,800.00	0.00	0.00	23,800.00	43.38%	31,059.00	0.00
7	Fencing & Control	18,165.00	18,165.00	0.00	0.00	18,165.00	100.00%	0.00	0.00
8	Striping	7,710.00	4,500.00	0.00	0.00	4,500.00	58.37%	3,210.00	0.00
9	Selective Demolition	270,030.00	270,030.00	0.00	0.00	270,030.00	100.00%	0.00	0.00
10	Temp Walls/Temp Flooring	328,300.00	274,863.00	19,500.00	0.00	294,363.00	89.66%	33,937.00	0.00
11	Auditorium Scaffolding Allowance	75,000.00	70,233.00	4,767.00	0.00	75,000.00	100.00%	0.00	0.00
12	Final Cleaning	41,359.00	16,800.00	6,200.00	0.00	23,000.00	55.61%	18,359.00	0.00
13	Concrete Foundations/Flatwork	1,217,100.00	1,148,640.00	45,000.00	0.00	1,193,640.00	98.07%	23,460.00	0.00
14	Precast Materials	1,383,870.00	1,383,870.00	0.00	0.00	1,383,870.00	100.00%	0.00	0.00
15	Grouting	58,540.00	58,540.00	0.00	0.00	58,540.00	100.00%	0.00	0.00
16	Masonry	522,000.00	522,000.00	0.00	0.00	522,000.00	100.00%	0.00	0.00
17	Structural Steel Supply	622,400.00	616,730.00	0.00	0.00	616,730.00	99.09%	5,670.00	0.00
18	Precast/Steel Erection & Hoisting	770,280.00	767,503.00	0.00	0.00	767,503.00	99.64%	2,777.00	0.00
19	Glu Laminated Materials	51,905.00	51,905.00	0.00	0.00	51,905.00	100.00%	0.00	0.00
20	Wood Framing/Rough Carpentry	479,870.00	426,055.00	24,500.00	0.00	450,555.00	93.89%	29,315.00	0.00

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G+C)			
21	Finish Carpentry	295,000.00	138,200.00	9,500.00	0.00	147,700.00	50.07%	147,300.00	0.00
22	Millwork/Casework & Lab Casework	698,423.00	374,854.00	42,500.00	0.00	417,354.00	59.76%	281,069.00	0.00
23	Roofing & Siding	899,951.00	890,083.00	4,200.00	0.00	894,283.00	99.37%	5,668.00	0.00
24	Metal Panels	93,864.00	73,930.00	0.00	0.00	73,930.00	78.76%	19,934.00	0.00
25	Waterproofing/Air Barriers	47,670.00	47,670.00	0.00	0.00	47,670.00	100.00%	0.00	0.00
26	Joint Sealants/Expansion Control	136,815.00	116,400.00	0.00	0.00	116,400.00	85.08%	20,415.00	0.00
27	Doors/Frames/Hardware Supply	281,329.00	211,500.00	14,000.00	0.00	225,500.00	80.16%	55,829.00	0.00
28	Glazing	627,302.00	336,893.00	37,500.00	0.00	374,393.00	59.68%	252,909.00	0.00
29	Overhead Doors	13,600.00	0.00	0.00	0.00	0.00	0.00%	13,600.00	0.00
30	Framing & Drywall	1,155,360.00	856,350.00	30,700.00	0.00	887,050.00	76.78%	268,310.00	0.00
31	Acoustic Ceilings & Wall Panels	502,985.00	365,150.00	23,500.00	0.00	388,650.00	77.27%	114,335.00	0.00
32	Flooring & Tile	656,776.00	477,687.00	0.00	34,288.00	511,975.00	77.95%	144,801.00	0.00
33	Painting & Wallcoverings	328,743.00	150,750.00	0.00	0.00	150,750.00	45.86%	177,993.00	0.00
34	Division 10 Materials Supply	123,940.00	37,750.00	4,500.00	0.00	42,250.00	34.09%	81,690.00	0.00
35	Lockers	118,300.00	29,150.00	0.00	0.00	29,150.00	24.64%	89,150.00	0.00
36	Gym/Lab Equipment	93,984.00	39,399.00	0.00	0.00	39,399.00	41.92%	54,585.00	0.00
37	Auditorium Equipment/Seating & Music Equipment	198,094.00	198,094.00	0.00	0.00	198,094.00	100.00%	0.00	0.00
38	Window Treatments	18,500.00	7,000.00	0.00	0.00	7,000.00	37.84%	11,500.00	0.00
39	Fire Suppression	324,760.00	273,000.00	9,500.00	0.00	282,500.00	86.99%	42,260.00	0.00
40	Mechanical (Plumbing & HVAC)	5,154,422.00	3,870,972.00	415,000.00	0.00	4,285,972.00	83.15%	868,450.00	0.00
41	HVAC Commissioning Allowance	30,500.00	30,500.00	0.00	0.00	30,500.00	100.00%	0.00	0.00

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G+C)		
42	Electrical	3,537,656.00	2,848,392.00	120,000.00	0.00	2,968,392.00	83.91%	569,264.00	0.00
43	Systems Operation Allowance	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00%	0.00	0.00
44	Public Address System Allowance	37,930.00	37,930.00	0.00	0.00	37,930.00	100.00%	0.00	0.00
45	Theatre Sound System Allowance	125,000.00	124,450.00	550.00	0.00	125,000.00	100.00%	0.00	0.00
46	Performance Bond	184,390.00	184,390.00	0.00	0.00	184,390.00	100.00%	0.00	0.00
47	Weather Conditions Allowance	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00%	0.00	0.00
48	General Conditions Efforts Schedule & Preconstruction	1,594,003.00	1,088,478.00	86,645.00	0.00	1,175,123.00	73.72%	418,880.00	0.00
49	Fee (1.95%)	447,730.00	358,410.70	17,500.00	0.00	375,910.70	83.96%	71,819.30	0.00
50	Construction Contingency (3%)	730,275.00	648,317.00	0.00	0.00	648,317.00	88.78%	81,958.00	0.00
51	Approved Value Engineering Items	-544,289.00	-544,289.00	0.00	0.00	-544,289.00	100.00%	0.00	0.00
52	Value Engineering Goal	-123,000.00	-123,000.00	0.00	0.00	-123,000.00	100.00%	0.00	0.00
PCCO 001	PCCO 001 (Post Bond Added Scope)	370,766.00	370,766.00	0.00	0.00	370,766.00	100.00%	0.00	0.00
PCCO 002	PCCO 002	50,302.00	33,016.00	0.00	0.00	33,016.00	65.64%	17,286.00	0.00
PCCO 003	PCCO 003	53,072.00	53,072.00	0.00	0.00	53,072.00	100.00%	0.00	0.00
PCCO 004	PCCO 004	136,946.00	38,200.00	0.00	0.00	38,200.00	27.89%	98,746.00	0.00
PCCO 005	PCCO 005	-19,410.00	-19,410.00	0.00	0.00	-19,410.00	100.00%	0.00	0.00
PCCO 006	PCCO 006	80,666.00	52,700.00	0.00	0.00	52,700.00	65.33%	27,966.00	0.00
PCCO 007	PCCO 007	17,325.77	17,325.77	0.00	0.00	17,325.77	100.00%	0.00	0.00

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)		
PCCO 008	PCCO 008	48,897.00	48,897.00	0.00	0.00	48,897.00	100.00%	0.00	0.00
PCCO 009	PCCO 009	36,990.20	0.00	19,900.00	0.00	19,900.00	53.80%	17,090.20	0.00
	GRAND TOTAL	\$25,848,320.97	\$20,598,155.47	\$995,762.00	\$34,288.00	\$21,628,205.47	83.67%	\$4,220,115.50	\$0.00



**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

202 NORTH STATE STREET
PO BOX 308
OSMOND, NEBRASKA 68765
T: 402.748.3324 F: 402.748.3325

DANACOLE.COM

November 7, 2024

Mark Lenihan, Superintendent
Wayne Community Schools
611 West 7th Street
Wayne, NE 68787

RE: AU-C 260

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wayne Community Schools, Wayne, Nebraska, for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Wayne Community Schools, Wayne, Nebraska, are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2024. We noted no transactions entered into by Wayne Community Schools, Wayne, Nebraska, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of basis of accounting in Note 1 to the financial statements because the modified cash basis of accounting is not in conformity with generally accepted accounting principles used in the United States, but is in conformity with the accounting practices prescribed and permitted by the State of Nebraska Department of Education.

The financial statement disclosures are neutral, consistent, and clear.

Preparation of Financial Statements

We prepared a draft of the financial statements and related notes. Management was responsible to oversee our services and review and approve such financial statements to issuance.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: add adjusted journal entries needed.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Wayne Community Schools, Wayne, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Wayne Community Schools, Wayne, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the General Fund Combining Schedule, the Nonmajor Funds Combining Statement, and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Wayne Community Schools
November 7, 2024
Page three

Restriction on Use

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

Yours truly,



DUSTIN A. KIZZIRE
For the Firm

e-mail: kizzire@danacole.com

DAK:kmc

WAYNE COMMUNITY SCHOOLS

WAYNE, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Wayne Community Schools
Wayne, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Wayne Community Schools, Wayne, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Wayne Community Schools, Wayne, Nebraska's basic financial statements as listed in the table of contents.

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, the aggregate remaining fund information, and the discretely presented component unit of Wayne Community Schools, Wayne, Nebraska, as of August 31, 2024, 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 for Opinions

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. The financial statements of the discretely presented component unit, The Wayne Community Schools Foundation, have not been audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wayne Community Schools, Wayne, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the

modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Wayne Community Schools, Wayne, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wayne Community Schools, Wayne, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of Wayne Community Schools, Wayne, Nebraska's basic financial statements. The supplementary information on pages 27 - 46 and the schedule of expenditures of federal awards on pages 24 - 26, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes

of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 27 - 46 and the schedule of expenditures of federal awards on pages 24 - 26 are fairly stated in all material respects in relation to the basic financial statements as a whole.

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, Wayne Community Schools, Wayne, Nebraska's basic financial statements for the year ended August 31, 2023, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wayne Community Schools, Wayne, Nebraska's basic financial statements as a whole. The supplementary information on pages 31 - 46 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 supplementary information on pages 31 - 46 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2024, on our consideration of Wayne Community Schools, Wayne, 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 solely 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 effectiveness of Wayne Community Schools, Wayne, Nebraska's 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 Wayne Community Schools, Wayne, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

O'Neill, Nebraska
November 7, 2024

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary	Component
				Governmental Total Governmental Activities	Unit School Foundation
FUNCTIONS/PROGRAMS					
Governmental activities					
Instruction	8,576,071	54,657	1,835,119	(6,686,295)	
Student support services	1,088,144	501,404		(586,740)	
Instructional support	389,565			(389,565)	
General administration	407,748			(407,748)	
School administration	853,728			(853,728)	
Central and business services	270,452			(270,452)	
Operation and maintenance of plant	17,056,166	57,773	304,915	(16,693,478)	
Student transportation	562,154		18,546	(543,608)	
School Nutrition Program	784,865	242,178	348,022	(194,665)	
Debt service					
Principal	815,000			(815,000)	
Bond issue costs	245,970			(245,970)	
Interest and fees	418,994			(418,994)	
Total governmental activities	<u>31,468,857</u>	<u>856,012</u>	<u>2,506,602</u>	<u>(28,106,243)</u>	
Component unit					
Wayne Community Schools Foundation	<u>294,771</u>		<u>446,596</u>		<u>151,825</u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit School Foundation
Disbursements					
	General receipts				
	Taxes				
	Property taxes - general purpose			8,485,253	
	Property taxes - debt purpose			1,680,288	
	Public power district sales taxes			4,857	
51	Motor vehicle tax			566,326	
	Interest and investment income			785,563	53,152
	County fines and licenses			57,381	
	State aid			1,689,310	
	State apportionment			178,075	
	Homestead exemption			132,015	
	Property tax credits			942,931	
	Pro-rate motor vehicle			21,171	
	Nameplate capacity			301,938	
	Other			57,463	
	Total general receipts			14,902,571	53,152
	PROCEEDS OF LONG-TERM DEBT				
	Proceeds of bond issue			18,979,872	
	CHANGE IN NET POSITION			5,776,200	204,977
	NET POSITION, beginning of year			16,198,702	860,189
	NET POSITION, end of year			21,974,902	1,065,166

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities	Component Unit School Foundation
ASSETS					
Cash				7,414,568	381,108
Cash - restricted bond issue				12,016,443	
Certificates of deposit					384,318
Investments					299,740
Cash at county treasurers				2,543,891	
TOTAL ASSETS				21,974,902	1,065,166
NET POSITION					
Restricted					
Capital outlay				13,797,548	
Debt service				2,167,207	
School Nutrition Program				242,164	
Other purposes					746,798
Unrestricted				5,767,983	318,368
TOTAL NET POSITION				21,974,902	1,065,166

See accompanying notes to financial statements.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds			Total Governmental Funds
	General Fund	Special Building Fund	Other Governmental Funds	
RECEIPTS				
Taxes				
Property taxes - general purpose	8,136,264	348,989		8,485,253
Property taxes - debt purpose			1,680,288	1,680,288
Public power district sales tax	4,857			4,857
Motor vehicle taxes	566,326			566,326
Interest	167,927	550,555	67,081	785,563
County fines and licenses	57,381			57,381
State receipts	4,482,191	47,189	248,816	4,778,196
Federal receipts	413,283	233,165	345,398	991,846
Nutrition fund sales			242,178	242,178
Student activities			501,404	501,404
Insurance proceeds		57,773		57,773
Other receipts	105,069	205	8,846	114,120
Total receipts	<u>13,933,298</u>	<u>1,237,876</u>	<u>3,094,011</u>	<u>18,265,185</u>
DISBURSEMENTS				
Instruction	8,576,071			8,576,071
Student support services	591,003		497,141	1,088,144
Instructional support	389,565			389,565
General administration	407,748			407,748
School administration	853,728			853,728
Central and business services	270,452			270,452
Operation and maintenance of plant	1,356,578	15,699,588		17,056,166
Student transportation	562,154			562,154

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)					
	School Nutrition Program			784,865	784,865
	Debt service				
	Principal			815,000	815,000
	Bond issue costs		245,970		245,970
	Interest and fees		187,329	231,665	418,994
∞	Total disbursements	13,007,299	16,132,887	2,328,671	31,468,857
OTHER FINANCING SOURCES (USES)					
	Proceeds of bonds		18,979,872		18,979,872
	Transfers	(17,500)		17,500	
	Total other financing sources (uses)	(17,500)	18,979,872	17,500	18,979,872
	NET CHANGE IN FUND BALANCES	908,499	4,084,861	782,840	5,776,200
	FUND BALANCES, beginning of year	4,603,509	9,712,687	1,882,506	16,198,702
	FUND BALANCES, end of year	5,512,008	13,797,548	2,665,346	21,974,902

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

		Major Funds			
		General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
ASSETS					
	Cash	3,484,025	1,696,010	2,234,533	7,414,568
	Cash - restricted bond issue		12,016,443		12,016,443
	Cash at county treasurers	2,027,983	85,095	430,813	2,543,891
o	TOTAL ASSETS	5,512,008	13,797,548	2,665,346	21,974,902
FUND BALANCES					
FUND BALANCES					
	Restricted for				
	Capital outlay		13,797,548		13,797,548
	School Nutrition Program			242,164	242,164
	Debt service			2,167,207	2,167,207
	Committed				
	Student activities			255,975	255,975
	Assigned				
	Employee benefits	9,469			9,469
	Capital outlay	241,583			241,583
	Unassigned	5,260,956			5,260,956
	TOTAL FUND BALANCES	5,512,008	13,797,548	2,665,346	21,974,902

See accompanying notes to financial statements.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Wayne Community Schools, Wayne, Nebraska (the District).

Reporting Entity

Wayne Community Schools, Wayne, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements, and its discretely presented component unit.

Component Units

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in GASB, *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of this criteria provides for identification of any entities for which the District is financially accountable and other organizations that the nature and significance of their relationship with the District are such that exclusion would cause the District's basic financial statements to be misleading or incomplete.

Based on the application of the above criteria, the following component unit is included within the District's reporting entity:

The Wayne Community Schools Foundation, (the Foundation) is a legally separate, tax-exempt component unit of Wayne Community Schools, Wayne, Nebraska. The Foundation is a nonprofit organization, which supports the charitable and educational functions and betterment of the District, and has been granted tax-exempt status under section 501(c)(3) of the Internal Revenue Code. Support is received primarily through contributions and fundraising programs. The Foundation is considered a component unit of the District and is discretely presented in the District's financial statements. The Foundation has a December 31 year end; therefore, the financial statements include the financial information for the Foundation for the most recent year end of December 31, 2023. The Foundation does not issue separate financial statements.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

The District utilizes the provisions of Statement 34 of GASB, *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 position into the following components: restricted and unrestricted.

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

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

Fund Financial Statements

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

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

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following major governmental funds:

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

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

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

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

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

The District reports the following nonmajor governmental funds:

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

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

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

Basis of Accounting

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

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

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

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

The financial information for the Foundation (a component unit) is presented on the modified cash basis of accounting with investments stated at fair value which is consistent with the method used for the tax return (Form 990).

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

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payments on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases.

Subscription-based Information Technology Arrangements

GASB Statement 96, *Subscription-based Information Technology Arrangements* provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

Long-Term Obligations

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed (Continued)

the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

Compensated Absences

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

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

Wayne Community Schools

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

The District's cash and investments are reported as follows:

Governmental activities	<u>19,431,011</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Checking and savings accounts	<u>19,431,011</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Restricted Cash

Restricted cash consists of unspent bond proceeds in the building fund that is restricted for the purposes of the 2023 bond issue.

Investments

As defined by GASB Statement 3, the District had no investments as of August 31, 2024.

The Wayne Community Schools Foundation

The Wayne Community Schools Foundation, has not established a formal investment policy or a deposit policy for credit risk. At December 31, 2023, bank deposits were FDIC insured.

Investments are stated at fair value and categorized below within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Foundation's investments and certificates at December 31, 2023, were categorized as follows:

	Total	Level 1	Level 2	Level 3
Mutual funds	202,903	202,903		
Common stocks	78,816	78,816		
Exchange traded funds	15,805	15,805		
Certificates of deposit	384,318	384,318		
Cash held in broker accounts	2,217	2,217		
	684,059	684,059		

NOTE 3. RETIREMENT PLAN

Plan Description

Wayne Community Schools, Wayne, Nebraska, 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.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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.

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.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 through August 31, 2024. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024, was \$686,932.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$7,485,233. Total covered payroll was \$7,023,849. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. LONG-TERM DEBT

Limited Tax Obligation Bonds

The District issued Limited Tax Obligation Refunding Bonds, Series 2020, in November 2020, for \$2,110,000 to refund 2015 Limited Tax Obligation Refunding Bonds. The bonds are due serially each December 15 through 2025. Interest at 0.45% - 0.75% is due semiannually. These bonds were issued for building improvements funded in the QCPUF and are being retired by taxes levied in that fund.

General Obligation Bonds

The District issued General Obligation Refunding Bonds, Series 2020, in November 2020, for \$1,510,000 to refund 2015 General Obligation Refunding Bonds. The 2015 bonds were issued to refund prior bonds that were issued for building projects. The bonds are due serially each December 15 through 2024. Interest at 0.40% - 0.60% is due semiannually.

The District issued General Obligation Bonds, Series 2023, in July 2023 for \$9,760,000. The first principal payment will be due December 15, 2026, and the bonds are due serially each December 15 through 2049 with interest payable semi-annually at a rate of 4.00% - 5.00%. The first payment was due December 15, 2023.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

General Obligation Bonds (Continued)

The District issued General Obligation Bonds, Series 2024, in March 2024 for \$18,185,000. The first principal payment will be due December 15, 2025, and the bonds are due serially each December 15 through 2048 with interest payable semi-annually at a rate of 2.75% - 5.00%. The first payment will be due December 15, 2024.

The 2020, 2023, and 2024 General Obligation issues are being retired out of a tax levied in the Bond Fund.

Changes in Long-Term Debt

	2020 Limited Tax Obligation Bonds	2020 General Obligation Bonds	2023 General Obligation Bonds	2024 General Obligation Bonds	Total
Balance, September 1, 2023	1,270,000	725,000	9,760,000		11,755,000
Bond proceeds				18,185,000	18,185,000
Principal payment	<u>(420,000)</u>	<u>(395,000)</u>			<u>(815,000)</u>
Balance, August 31, 2024	<u>850,000</u>	<u>330,000</u>	<u>9,760,000</u>	<u>18,185,000</u>	<u>29,125,000</u>

Future Maturities

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

Years	2020 Limited Tax Obligation		2020 General Obligation Bonds		2023 General Obligation Bonds		2024 General Obligation Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Ending										
2025	425,000	4,569	330,000	990		440,775		1,023,111	755,000	1,469,445
2026	425,000	1,594				440,775	245,000	834,787	670,000	1,277,156
2027					240,000	434,775	445,000	817,537	685,000	1,252,312
2028					255,000	422,400	465,000	794,787	720,000	1,217,187
2029					265,000	409,400	490,000	770,913	755,000	1,180,313
2030 - 2034					1,550,000	1,827,625	2,790,000	3,508,706	4,340,000	5,336,331
2035 - 2039					1,975,000	1,389,500	3,545,000	2,727,375	5,520,000	4,116,875
2040 - 2044					2,465,000	893,925	4,530,000	1,723,250	6,995,000	2,617,175
2045 - 2049					3,010,000	330,438	5,675,000	585,500	8,685,000	915,938
Total	<u>850,000</u>	<u>6,163</u>	<u>330,000</u>	<u>990</u>	<u>9,760,000</u>	<u>6,589,613</u>	<u>18,185,000</u>	<u>12,785,966</u>	<u>29,125,000</u>	<u>19,382,732</u>

The District has no direct placement or direct borrowing debt obligations.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LEASES

The District leases a building under terms of a lease which commenced June 1, 2018. The lease requires monthly payments through May 2025. The initial lease was \$3,600 per month with increases provided in years two and three to \$3,800 per month with Consumer Price Index (CPI) adjustments thereafter. The current rate as of August 31, 2024, is \$4,632 per month. Rent paid for the year was \$54,216 and is included in the operation and maintenance of plant function in the financial statements. The lease provides for the District to pay a pro-rata share of annual operating costs, which was \$19,694 for the year. There are no other contingent rentals or sublease arrangements related to this lease. Remaining payments are as follows based on the current lease rate of \$4,632 per month:

Year Ending August 31, 2025	<u>41,688</u>
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NOTE 6. INTERFUND TRANSACTIONS AND LOANS

Transfers for the year ended August 31, 2024, consisted of \$17,500 transferred from the General Fund to the Activities Fund for support.

NOTE 7. RISK MANAGEMENT

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

NOTE 8. FEDERAL AND STATE AWARD PROGRAMS

The District receives funds under various grant programs, and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Administrators believe that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 9. WAYNE COMMUNITY SCHOOLS FOUNDATION

The Wayne Community Schools Foundation is a component unit of the District. The stated mission of the Foundation is to support "Learning for Life," by working with the District, alumni, businesses, and community to provide financial support for items not covered by the District's funding sources. In the calendar year ending December 31, 2023, the Foundation provided support to the District of \$58,122 for appropriations to purchase supplies and other items for the students of the District. The Foundation, through various booster organizations under its control, also funds student activities primarily for athletics and music related events.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. WAYNE COMMUNITY SCHOOLS FOUNDATION (Continued)

The Foundation's restricted net assets at December 31, 2023, included amounts permanently restricted by donors for endowments primarily for scholarships of \$79,895, and amounts temporarily restricted by donors for scholarships of \$549,177. Other restricted amounts by donors were for various projects and programs related to school activities and facilities.

NOTE 10. TAX ABATEMENTS

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

Information relevant to the tax abatements impacting the District for the year ending August 31, 2024, is as follows:

Total TIF valuation per 2023 report City of Wayne	16,199,305
District's total levy (per \$100)	1.019535
District's share of tax abatement	165,158

NOTE 11. CONSTRUCTION COMMITMENTS

Voters approved a bond issue for \$27.9 million in the current year to provide funding for the construction of a new elementary facility for pre-school through second grade, additions to the high school of seven classrooms and other renovations to the existing facilities. The project was started subsequent to year end and the first phase is expected to be completed next fall and the new elementary facilities in the fall of 2025. A guaranteed maximum price contract was approved with current amended amount at \$25,072,766. Disbursements of \$14,912,863 were paid as of year-end. Expenditures for the current fiscal year related to the project for architect fees and bond costs were \$604,882, paid from the Building Fund. Bonds were issued during the year for the first phase (see long-term debt note).

NOTE 12. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 7, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Federal Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	47-6005874	93.778	<u>31,474</u>
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA) Passed through Nebraska Department of Education			
Special Education - Grants to States	90-0017-000	84.027	289,131
Special Education - Preschool Grants	90-0017-000	84.173	<u>1,660</u>
Total Special Education Cluster			<u>290,791</u>
Passed through Nebraska Department of Education			
Title 1 Grants to Local Educational Agencies	90-0017-000	84.010	117,424
Improving Teacher Quality State Grants	90-0017-000	84.367	35,130
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III)	90-0017-000	84.425U	<u>173,794</u>
Total U.S. Department of Education			<u>617,139</u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Federal Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education			
Local Food for Schools Cooperative Agreement	90-0017-000	10.185	6,076
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
National School Lunch Program	90-0017-000	10.555	273,108
School Breakfast Program	90-0017-000	10.553	66,213
Passed through Nebraska State Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - Noncash Award	90-0017-000	10.555	<u>62,914</u>
Total U.S. Department of Agriculture			<u>402,235</u>
TOTAL			<u><u>1,056,924</u></u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of Wayne Community Schools, Wayne, Nebraska, under programs of the federal government for the year ended August 31, 2024. 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). Because the Schedule presents only a selected portion of the operations of Wayne Public Schools, Wayne, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Wayne Public Schools, Wayne, Nebraska.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

There are no subrecipients to the federal awards of Wayne Community Schools, Wayne, Nebraska.

NOTE 4. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE 5. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
RECEIPTS					
Taxes					
Property taxes - general purpose	8,136,264				8,136,264
Public power district sales taxes	4,857				4,857
Motor vehicle taxes	566,326				566,326
Interest	159,021	6,947	1,959		167,927
County fines and licenses	57,381				57,381
State receipts	4,482,191				4,482,191
Federal receipts	413,283				413,283
Other receipts	105,069				105,069
Total receipts	<u>13,924,392</u>	<u>6,947</u>	<u>1,959</u>	<u> </u>	<u>13,933,298</u>
DISBURSEMENTS					
Instruction	7,995,073	7,505		573,493	8,576,071
Student support services	591,003				591,003
Instructional support	389,565				389,565
General administration	407,748				407,748
School administration	853,728				853,728
Central and business services	270,450		2		270,452
Operation and maintenance of plant	1,333,959			22,619	1,356,578
Student transportation	562,154				562,154
Community services	30,631			(30,631)	
Categorical grants from corporations and other private interests	2,000			(2,000)	

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
DISBURSEMENTS (Continued)					
State categorical programs	57,482			(57,482)	
Federal programs	595,999			(595,999)	
Total disbursements	<u>13,089,792</u>	<u>7,505</u>	<u>2</u>	<u>(90,000)</u>	<u>13,007,299</u>
NET CHANGE IN FUND BALANCES	834,600	(558)	1,957	90,000	925,999
OTHER FINANCING SOURCES (USES)					
Transfers	<u>(17,500)</u>	<u>90,000</u>		<u>(90,000)</u>	<u>(17,500)</u>
FUND BALANCE, beginning of year	<u>4,443,856</u>	<u>152,141</u>	<u>7,512</u>		<u>4,603,509</u>
FUND BALANCE, end of year	<u><u>5,260,956</u></u>	<u><u>241,583</u></u>	<u><u>9,469</u></u>		<u><u>5,512,008</u></u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS					
Local receipts					
Property taxes - debt service		1,287,730	392,558		1,680,288
Interest	14,859	33,789	17,746	687	67,081
Student activities receipts				501,404	501,404
Nutrition Program receipts	242,178				242,178
State receipts	2,624	193,105	53,087		248,816
Federal receipts	345,398				345,398
Other	7,693	923	230		8,846
Total receipts	<u>612,752</u>	<u>1,515,547</u>	<u>463,621</u>	<u>502,091</u>	<u>3,094,011</u>
DISBURSEMENTS					
Student support services				497,141	497,141
Nutrition Program	784,865				784,865
Debt service					
Principal		395,000	420,000		815,000
Interest and issue costs		224,054	7,611		231,665
Total disbursements	<u>784,865</u>	<u>619,054</u>	<u>427,611</u>	<u>497,141</u>	<u>2,328,671</u>
OTHER FINANCING SOURCES (USES)					
Transfers				17,500	17,500
NET CHANGE IN FUND BALANCE	(172,113)	896,493	36,010	22,450	782,840
FUND BALANCES, beginning of year	<u>414,277</u>	<u>656,427</u>	<u>578,277</u>	<u>233,525</u>	<u>1,882,506</u>
FUND BALANCES, end of year	<u>242,164</u>	<u>1,552,920</u>	<u>614,287</u>	<u>255,975</u>	<u>2,665,346</u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS					
ASSETS					
Cash	242,164	1,217,841	518,553	255,975	2,234,533
Cash at county treasurers		335,079	95,734		430,813
	<u>242,164</u>	<u>1,552,920</u>	<u>614,287</u>	<u>255,975</u>	<u>2,665,346</u>
TOTAL ASSETS	<u>242,164</u>	<u>1,552,920</u>	<u>614,287</u>	<u>255,975</u>	<u>2,665,346</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt service		1,552,920	614,287		2,167,207
Nutrition Program	242,164				242,164
Committed					
Student activities				255,975	255,975
	<u>242,164</u>	<u>1,552,920</u>	<u>614,287</u>	<u>255,975</u>	<u>2,665,346</u>
TOTAL FUND BALANCES	<u>242,164</u>	<u>1,552,920</u>	<u>614,287</u>	<u>255,975</u>	<u>2,665,346</u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>3,590,073</u>	<u>4,443,856</u>	<u>3,590,119</u>
RECEIPTS				
	Local sources			
	Taxes			
1100	Property taxes - general purpose	9,298,453	8,124,406	9,032,161
1120	Public power district sales tax	6,000	4,857	5,756
1125	Motor vehicle taxes	500,000	566,326	545,305
1140	Penalties and interest on taxes		11,858	10,470
1312	Tuition - summer school	20,000	11,275	17,325
1370	Preschool tuition and fees		12,875	19,906
1510	Interest	30,000	159,021	100,663
1800	Community services activities	20,000	30,507	21,865
1910	Rentals of school equipment, property, and facilities	4,500		5,250
1911	Local license fees	15,000	4,830	6,380
1920	Donations private sources		250	95
1921	Police court fines		6,218	8,227
1925	Categorical grants from corporations and other private sources	10,750	2,000	3,360
9151	Revenue from other districts within state		10,000	
1955	Postsecondary receipts	10,000		14,548
1980	Refunds of prior year expenditures	750	27,058	9,523
	Total local sources	<u>9,915,453</u>	<u>8,971,481</u>	<u>9,800,834</u>
	County and ESU sources			
2110	County fines and licenses and ESU receipts	<u>75,000</u>	<u>57,381</u>	<u>60,711</u>
	State sources			
3110	State aid	1,689,310	1,689,310	708,705
3120	Special education	1,225,000	1,265,953	672,898
3125	Special education transportation	20,000	18,546	14,656
3130	Homestead exemption		102,693	94,388
3131	Property tax credit		733,541	716,432

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
State sources (Continued)				
3133	Nameplate capacity tax	5,000	250,931	211,401
3155	Text book loan		717	
3166	Flex funding	15,000	43,347	13,238
3180	Pro-rate motor vehicle	15,000	17,509	18,951
3400	State apportionment	120,000	178,075	174,485
3535	Payments for high ability learners	8,500	9,423	8,721
3540	State early childhood		92,896	48,083
3551	Career education		7,500	
3599	Other state categorical		71,750	
3990	Other state receipts	1,500		300
	Total state sources	<u>3,099,310</u>	<u>4,482,191</u>	<u>2,682,258</u>
Federal sources				
4420	IDEA Part B ARP			6,848
4421	IDEA Part B (611) ARP			34,702
4423	IDEA Part B proportionate share			737
4505	Title I, Part A	100,000	114,892	46,093
4509	Title II, Part A		15,433	3,101
4516	IDEA preschool (619) base	200,000	1,556	4,769
4518	IDEA Part B (611) base and enrollment poverty		99,894	177,715
4520	IDEA Part B early intervening services			27,158
4521	IDEA Part B proportionate share		3,303	2,920
4525	Vocational Education (Carl Perkins)	750	1,090	2,582
4530	CDC			9,999
4708	Medicaid in Public Schools (MIPS)	14,500	24,191	5,242
4709	Medicaid Administrative Activities (MAAPS)		7,283	17,092
4769	Title IV, Part A	10,000	10,000	
4996	ESSER I			245
4997	ESSER II		6,137	
4998	ESSER III	250,000	129,504	
	Total federal sources	<u>575,250</u>	<u>413,283</u>	<u>339,203</u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
	Nonrevenue sources			
5690	Other nonrevenue	2,500	56	
	Budget contingency	<u>1,210,593</u>		
	Total nonrevenue sources	<u>1,213,093</u>	<u>56</u>	
	Total receipts	<u>14,878,106</u>	<u>13,924,392</u>	<u>12,883,006</u>
TOTAL FUNDS AVAILABLE		<u>18,468,179</u>	<u>18,368,248</u>	<u>16,473,125</u>
DISBURSEMENTS				
1000	Instruction			
1100	Regular instruction programs	6,599,375	5,981,493	5,623,303
1125	Regular instruction programs - flex-spending		81,111	54,185
1150	Limited English proficiency programs		99,850	100,811
1160	Poverty programs		120,146	114,339
1190	Early childhood		103,566	88,820
1200	Special education - school age	1,670,875	1,557,725	1,363,268
1291	Special education - ages 3 - 5		32,849	41,011
1295	Special education - unified sports		3,625	3,514
1300	Summer school		14,708	27,503
2100	Support services - students	299,950		
2120	Guidance		201,256	193,911
2130	Health		67,969	66,143
2140	Psychological services		14,000	
2141	Psychological services - SPED		1,515	143,837
2151	Speech pathology and audiology - SPED	429,500	128,466	127,966
2161	Occupational therapy - SPED		10,587	9,726
2171	Physical therapy - SPED		3,116	1,859
2181	Visually impaired - SPED			(322)
2190	Other		164,094	152,819
2200	Support services - instruction	424,657		
2220	Library/media		169,264	161,945

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)				
2200	Support services - instruction (Continued)			
2224	Educational TV		10,721	18,539
2230	Instruction related technology		209,580	182,700
2300	Support services - general administration			
2310	Board of Education	85,925	95,740	69,561
2320	Executive administration	302,125	295,338	278,131
2330	Legal services	25,000	16,670	14,385
2400	Support services - school administration			
2410	Office of the Principal	867,524	783,051	777,823
2490	Other		70,677	68,032
2500	Central services			
2510	Fiscal services	381,640	270,450	230,555
2600	Operation and maintenance of plant	1,385,550		
2610	Operation of buildings		458,475	401,388
2620	Maintenance of buildings		757,100	581,062
2630	Grounds		32,873	34,326
2640	Care and upkeep of equipment		69,376	27,110
2650	Vehicle acquisition and maintenance	21,000	16,135	14,419
2700	Student transportation			
2710	Vehicle operation	525,675	458,056	506,535
2712	Vehicle operation - school age SPED	63,600	83,395	13,199
2730	Vehicle servicing and maintenance		16,366	10,603
2732	Vehicle servicing and maintenance - school age SPED		4,337	9,984
3300	Community services	33,500	30,631	16,711
3400	Categorical grants from corporations and other private interests		2,000	
3500	State categorical programs	50,150		
3535	High ability learners		7,053	7,396
3540	State early childhood		42,929	49,769
3551	Career education		7,500	
4000	Facilities acquisition and construction			
4700	Building improvements			

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)				
6000	Federal programs	325,565		
6200	Title I, Part A ESSA		117,424	113,892
6310	Title II, Part A		35,130	25,211
6404	IDEA Part B (611) base		17,276	92,896
6406	IDEA preschool (619) base		1,660	1,556
6408	IDEA Part B (611) base and enrollment/poverty		268,591	6,998
6412	IDEA Part B proportionate share		3,264	3,303
6700	Vocational Education (Carl Perkins)			2,582
6990	Other federal grants			9,999
6988	Expanding learning (ARP ESSER III) summer			20,000
6989	Expanding learning (ARP ESSER III) after school			16,087
6996	ESSER I			245
6997	ESSER II			6,137
6998	ESSER III		152,654	124,030
8000	Activities Fund support	15,000	17,500	19,467
	Budget contingency	1,961,568		
	Total disbursements	15,468,179	13,107,292	12,029,269
FUND BALANCE, end of year		3,000,000	5,260,956	4,443,856
ANALYSIS OF FUND BALANCE				
Cash				
	Checking and savings accounts		3,232,973	1,878,650
	County treasurers		2,027,983	2,565,206
TOTAL FUND BALANCE			5,260,956	4,443,856

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>125,469</u>	<u>152,141</u>	<u>122,969</u>
RECEIPTS			
Interest		6,947	4,522
Transfer from General Fund	<u>50,000</u>	<u>90,000</u>	<u>50,000</u>
Total receipts	<u>50,000</u>	<u>96,947</u>	<u>54,522</u>
TOTAL FUNDS AVAILABLE	<u>175,469</u>	<u>249,088</u>	<u>177,491</u>
DISBURSEMENTS			
Textbooks and supplies			17,131
Other supplies	<u>175,469</u>	<u>7,505</u>	<u>8,219</u>
Total disbursements	<u>175,469</u>	<u>7,505</u>	<u>25,350</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>241,583</u></u>	<u><u>152,141</u></u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u><u>241,583</u></u>	<u><u>152,141</u></u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>3,995</u>	<u>7,512</u>	<u>3,995</u>
RECEIPTS			
Interest	<u> </u>	<u>1,959</u>	<u>3,517</u>
TOTAL FUNDS AVAILABLE	<u>3,995</u>	<u>9,471</u>	<u>7,512</u>
DISBURSEMENTS			
Employee benefits	<u>3,995</u>	<u> 2</u>	<u> </u>
FUND BALANCE, end of year	<u> </u>	<u>9,469</u>	<u>7,512</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>9,469</u>	<u>7,512</u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>443,312</u>	<u>414,277</u>	<u>474,612</u>
RECEIPTS			
Federal reimbursement	500,000	345,398	377,522
State reimbursement	1,200	2,624	5,297
Sales	80,000	242,178	247,758
Interest	7,500	14,859	17,922
Other receipts		<u>7,693</u>	<u>4,336</u>
Total receipts	<u>588,700</u>	<u>612,752</u>	<u>652,835</u>
TOTAL FUNDS AVAILABLE	<u>1,032,012</u>	<u>1,027,029</u>	<u>1,127,447</u>
DISBURSEMENTS			
Salaries	275,000	228,946	217,483
Employee benefits	100,000	74,781	73,882
Repairs and maintenance		12,597	11,821
Services	20,000	1,508	2,404
Supplies and materials	25,000	37,994	36,747
Food	275,000	341,465	322,675
Capital outlay	50,000	86,200	46,493
Other expenses	<u>287,012</u>	<u>1,374</u>	<u>1,665</u>
Total disbursements	<u>1,032,012</u>	<u>784,865</u>	<u>713,170</u>
FUND BALANCE, end of year		<u>242,164</u>	<u>414,277</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>242,164</u>	<u>414,277</u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>237,227</u>	<u>656,427</u>	<u>621,227</u>
RECEIPTS			
Local sources			
Property taxes - debt purpose	1,525,085	1,287,730	373,634
Interest	100,000	33,789	18,683
Other	200,000	923	232
Total local sources	<u>1,825,085</u>	<u>1,322,442</u>	<u>392,549</u>
State sources			
Homestead exemption		19,935	3,876
Property tax credit		142,335	29,450
Nameplate capacity tax		28,741	9,063
Pro-rate motor vehicle		2,094	802
Total state sources		<u>193,105</u>	<u>43,191</u>
Total receipts	<u>1,825,085</u>	<u>1,515,547</u>	<u>435,740</u>
TOTAL FUNDS AVAILABLE	<u>2,062,312</u>	<u>2,171,974</u>	<u>1,056,967</u>
DISBURSEMENTS			
Debt service			
Principal on bonds	1,325,085	395,000	395,000
Interest and fees on bonds	500,000	224,054	5,540
Other	237,227		
Total disbursements	<u>2,062,312</u>	<u>619,054</u>	<u>400,540</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>1,552,920</u></u>	<u><u>656,427</u></u>

WAYNE COMMUNITY SCHOOLS
 WAYNE, NEBRASKA
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 YEAR ENDED AUGUST 31, 2024
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		1,217,841	553,172
County treasurers		<u>335,079</u>	<u>103,255</u>
TOTAL FUND BALANCE		<u><u>1,552,920</u></u>	<u><u>656,427</u></u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>628,050</u>	<u>9,712,687</u>	<u>1,142,350</u>
RECEIPTS			
Local sources			
Property taxes	400,000	348,989	355,088
Interest		550,555	103,139
Donations			34,465
Other		205	230
Insurance proceeds		57,773	
Loan proceeds	9,800,000		
Proceeds of bonds	<u>18,145,000</u>	<u>18,979,872</u>	<u>9,994,882</u>
Total local sources	<u>28,345,000</u>	<u>19,937,394</u>	<u>10,487,804</u>
State sources			
Homestead exemption		4,418	3,833
Property tax credits		31,555	29,082
Nameplace capacity tax		10,478	6,322
Pro-rate motor vehicle		738	633
Total state sources		<u>47,189</u>	<u>39,870</u>
Federal sources			
ESSER III		<u>233,165</u>	
Total receipts	<u>28,345,000</u>	<u>20,217,748</u>	<u>10,527,674</u>
TOTAL FUNDS AVAILABLE	<u>28,973,050</u>	<u>29,930,435</u>	<u>11,670,024</u>
DISBURSEMENTS			
Buildings and sites			
Purchased services	400,000	568,930	1,244,083
Building improvements	28,573,050	15,130,658	566,617
Bond issue costs		245,970	137,370
Interest		187,329	
Other expenses			9,267
Total disbursements	<u>28,973,050</u>	<u>16,132,887</u>	<u>1,957,337</u>
FUND BALANCE, end of year		<u><u>13,797,548</u></u>	<u><u>9,712,687</u></u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		1,696,010	906,920
Checking and savings - restricted		<u>12,016,443</u>	<u>8,703,829</u>
County treasurers		<u>85,095</u>	<u>101,938</u>
TOTAL FUND BALANCE		<u><u>13,797,548</u></u>	<u><u>9,712,687</u></u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>401,837</u>	<u>578,277</u>	<u>530,787</u>
RECEIPTS			
Local sources			
Property taxes	450,000	392,558	414,569
Interest	1,000	17,746	14,546
Other		230	258
Total local sources	<u>451,000</u>	<u>410,534</u>	<u>429,373</u>
State sources			
Homestead exemption		4,969	4,518
Property tax credit		35,500	32,717
Nameplate capacity tax		11,788	10,019
Pro-rate motor vehicle	1,000	830	887
Total state sources	<u>1,000</u>	<u>53,087</u>	<u>48,141</u>
Total receipts	<u>452,000</u>	<u>463,621</u>	<u>477,514</u>
TOTAL FUNDS AVAILABLE	<u>853,837</u>	<u>1,041,898</u>	<u>1,008,301</u>
DISBURSEMENTS			
Debt service			
Building and site improvements	426,837		
Principal on bonds	402,000	420,000	420,000
Interest and fees on bonds	25,000	7,611	10,024
Total debt service	<u>853,837</u>	<u>427,611</u>	<u>430,024</u>
Total disbursements	<u>853,837</u>	<u>427,611</u>	<u>430,024</u>
FUND BALANCE, end of year	<u><u>401,837</u></u>	<u><u>614,287</u></u>	<u><u>578,277</u></u>

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>518,553</u>	<u>463,597</u>
County treasurers		<u>95,734</u>	<u>114,680</u>
TOTAL FUND BALANCE		<u><u>614,287</u></u>	<u><u>578,277</u></u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>253,826</u>	<u>233,525</u>	<u>253,776</u>
RECEIPTS			
Local receipts			
Activities receipts	600,000	501,404	496,584
Interest	50	687	20
General Fund support		<u>17,500</u>	<u>19,467</u>
Total receipts	<u>600,050</u>	<u>519,591</u>	<u>516,071</u>
TOTAL FUNDS AVAILABLE	<u>853,876</u>	<u>753,116</u>	<u>769,847</u>
DISBURSEMENTS			
Other expenses	<u>853,876</u>	<u>497,141</u>	<u>536,322</u>
FUND BALANCE, end of year	<u> </u>	<u>255,975</u>	<u>233,525</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>255,975</u>	<u>233,525</u>

See accompanying notes to budgetary schedules.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

The Building Fund budget was amended in August 2024 for the bond issuance and related expenditures.

Comparative Data

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

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>925,999</u>
Receipts over disbursements - budgetary basis	
General Fund	834,600
Depreciation Fund	89,442
Employee Benefit Fund	<u>1,957</u>
	<u>925,999</u>



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*

To the Board of Education
Wayne Community Schools
Wayne, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Wayne Community Schools, Wayne, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Wayne Community Schools, Wayne, Nebraska's basic financial statements, and have issued our report thereon dated November 7, 2024. The financial statements of The Wayne Community Schools Foundation, a discretely presented component unit of the District, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable non-compliance associated with The Wayne Community Schools Foundation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wayne Community Schools, Wayne, Nebraska's internal control over financial reporting (internal control) as a basis for designing 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 Wayne Community Schools, Wayne, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Wayne Community Schools, Wayne, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies

may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, and 2024-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

Wayne Community Schools, Wayne, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Wayne Community Schools, Wayne, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Wayne Community Schools, Wayne, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 7, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the Board of Education
Wayne Community Schools
Wayne, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Wayne Community Schools, Wayne, 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 Wayne Community Schools, Wayne, Nebraska's major federal programs for the year ended August 31, 2024. Wayne Community Schools, Wayne, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wayne Community Schools, Wayne, 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, 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wayne Community Schools, Wayne, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Wayne Community Schools, Wayne, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Wayne Community Schools, Wayne, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wayne Community Schools, Wayne, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Wayne Community Schools, Wayne, Nebraska's compliance with the requirements for each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wayne Community Schools, Wayne, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wayne Community Schools, Wayne, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Wayne Community Schools, Wayne, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 and correct, 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 a 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 a 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. We consider the deficiency in internal control over compliance described in 2024-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Wayne Community Schools, Wayne, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Wayne Community Schools, Wayne, Nebraska's response was not subjected to the other 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 of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

O'Neill, Nebraska
November 7, 2024

WAYNE COMMUNITY SCHOOLS
 WAYNE, NEBRASKA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified: ___Yes X No

Significant deficiencies identified that are not considered to be a material weakness: X Yes ___None reported

Noncompliance matter to the financial statements disclosed: ___Yes X No

Federal Awards

Internal control over major programs:

Material weakness identified: ___Yes X No

Significant deficiencies identified that are not considered to be a material weakness: X Yes ___No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): X Yes ___No

Identification of major programs:

Child Nutrition Cluster	
National School Lunch Program	10.555/10.553
Title I Grants to Local Educational Agencies	84.010

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee: ___Yes X No

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2024-001 SEGREGATION OF DUTIES

Criteria

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

Condition

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

Cause

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

Potential Effect

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

Recommendations

Consider implementing procedures such as reviews of bank statements and bank reconciliations by a person independent of the bank reconciliation process to improve segregation of duties issues.

District's Response

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

2024-002 FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2024-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2024-003 DOCUMENTATION OF PROCEDURES

Criteria

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

Condition

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

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2024-003 DOCUMENTATION OF PROCEDURES (Continued)

Cause

The District has limited number of personnel.

Potential Effect

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

Recommendations

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

District's Response

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

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Child Nutrition Cluster (Assistance Listing No. 10.553, 10.555) and Title I (Assistance Listing No. 84.010)

2024-004 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Criteria

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

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's schedule of expenditures of federal awards and related disclosures are complete and presented in accordance with the modified cash basis of accounting.

WAYNE COMMUNITY SCHOOLS
WAYNE, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2024

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2024-004 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW (Continued)

As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the schedule of expenditures of federal awards, including the related note disclosures.

Cause

Management does not prepare the schedule of expenditures of federal awards in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the schedule of expenditures of federal awards could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of schedule of the expenditures of federal awards disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Actions

The District relies on the auditor to propose adjustments necessary to prepare the schedule of expenditures of federal awards including the related note disclosures. The District reviews schedule of expenditures of federal awards and approves all adjustments.

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2024-001, 2024-002, 2024-003, and 2024-004 were also reported for the year ended August 31, 2023, in our report dated November 6, 2023.



INDICATION OF TERMS

REFERENCE NUMBER: 4695082
COMPANY NAME: Wayne Public Schools
TOTAL PAYABLE: USD7,870.00
Broken down as follows:
Premium: USD7,870.00
Policy Administration Fee: USD0.00
TRIA: USD0.00
BUSINESS ACTIVITIES: Primary & Secondary Schools
LEGAL ACTION: Worldwide
TERRITORIAL SCOPE: Worldwide
INDEMNITY PERIOD: 6 months
WAITING PERIOD: 8 hours
RETROACTIVE DATE: Unlimited
WORDING: Cyber, Private Enterprise (CFC-CY-0037 11 19)
ENDORSEMENTS: Privacy Notice
Consequential Reputational Harm Extension
Endorsement
Customer Payment Fraud Extension Endorsement
Incident Response Outside Of The Policy Limit
Endorsement
System Damage And Rectification Costs Amendatory
Endorsement
System Failure Extension Endorsement
Additional Insureds Condition Endorsement
Betterment Exclusion Amendatory Endorsement
Hardware Replacement Costs Extension Endorsement
Media Liability Amendatory Endorsement
Policyholder Disclosure Notice Of Terrorism Insurance
Coverage
Schedule Of Information
War and Cyber War Exclusion Endorsement
SUBJECTIVITIES: N/A
POLICY PERIOD: 12 months
DATE OF ISSUE: 02 Oct 2024
OPTIONAL EXTENDED REPORTING PERIOD: 12 months for 100%, 24 months for 150%, or 36 months for 200%, of applicable annualized premium
QUOTE TYPE: Admitted

THIS QUOTATION IS ONLY VALID FOR 60 DAYS FROM THE DATE OF ISSUE

PLEASE REFER TO THE FOLLOWING PAGES FOR A FULL BREAKDOWN OF LIMITS,
RETENTIONS AND APPLICABLE CLAUSES



THIS INSURANCE APPLIES TO CLAIMS EITHER FIRST DISCOVERED OR MADE DURING THE PERIOD OF THE POLICY OR APPLICABLE EXTENDED REPORTING PERIOD. LEGAL DEFENSE COSTS AND EXPENSES MAY REDUCE OR EXHAUST THE INSURED LIMIT.

QUOTATION
This is not a valid policy

DECLARATIONS

ALL INSURING CLAUSES COMBINED

Aggregate limit of liability: USD1,000,000 in the aggregate

INSURING CLAUSE 1: CYBER INCIDENT RESPONSE

SECTION A: INCIDENT RESPONSE COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD0 each and every claim

SECTION B: LEGAL AND REGULATORY COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION C: IT SECURITY AND FORENSIC COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION D: CRISIS COMMUNICATION COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION E: PRIVACY BREACH MANAGEMENT COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION F: THIRD PARTY PRIVACY BREACH MANAGEMENT COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION G: POST BREACH REMEDIATION COSTS

Aggregate limit of liability: USD50,000 in the aggregate, subject to a maximum of 10% of all sums **we** have paid as a direct result of the **cyber event**

Deductible: USD0 each and every claim



INSURING CLAUSE 2: CYBER CRIME

SECTION A: ELECTRONIC THEFT OF YOUR FINANCIAL ASSETS

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION B: ELECTRONIC THEFT OF THIRD PARTY FUNDS HELD IN ESCROW

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION C: ELECTRONIC THEFT OF PERSONAL FINANCIAL ASSETS

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION D: EXTORTION

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION E: AUTHORIZED PUSH PAYMENT FRAUD

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION F: TELEPHONE HACKING

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

SECTION G: UNAUTHORIZED USE OF COMPUTER RESOURCES

Aggregate limit of liability: USD250,000 in the aggregate

Deductible: USD5,000 each and every claim

INSURING CLAUSE 3: SYSTEM DAMAGE AND BUSINESS INTERRUPTION

SECTION A: SYSTEM DAMAGE AND RECTIFICATION COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate

Deductible: USD5,000 each and every claim



SECTION B: INCOME LOSS AND EXTRA EXPENSE

Aggregate limit of liability: USD1,000,000 in the aggregate
Deductible: USD5,000 each and every claim

SECTION C: DEPENDENT BUSINESS INTERRUPTION

Aggregate limit of liability: USD1,000,000 in the aggregate
Deductible: USD5,000 each and every claim

SECTION D: CLAIM PREPARATION COSTS

Aggregate limit of liability: USD25,000 in the aggregate
Deductible: USD0 each and every claim

INSURING CLAUSE 4: NETWORK SECURITY & PRIVACY LIABILITY

SECTION A: NETWORK SECURITY LIABILITY

Aggregate limit of liability: USD1,000,000 in the aggregate, including **costs and expenses**
Deductible: USD5,000 each and every claim, including **costs and expenses**

SECTION B: PRIVACY LIABILITY

Aggregate limit of liability: USD1,000,000 in the aggregate, including **costs and expenses**
Deductible: USD5,000 each and every claim, including **costs and expenses**

SECTION C: MANAGEMENT LIABILITY

Aggregate limit of liability: USD1,000,000 in the aggregate, including **costs and expenses**
Deductible: USD5,000 each and every claim, including **costs and expenses**

SECTION D: REGULATORY INVESTIGATION COSTS

Aggregate limit of liability: USD1,000,000 in the aggregate, including **costs and expenses**
Deductible: USD5,000 each and every claim, including **costs and expenses**

SECTION E: MERCHANT SERVICES LIABILITY

Aggregate limit of liability: USD1,000,000 in the aggregate, including **costs and expenses**
Deductible: USD5,000 each and every claim, including **costs and expenses**



INSURING CLAUSE 5: MEDIA LIABILITY

SECTION A: DEFAMATION

Aggregate limit of liability:	USD1,000,000	in the aggregate, including costs and expenses
Deductible:	USD5,000	each and every claim, including costs and expenses

SECTION B: INTELLECTUAL PROPERTY RIGHTS INFRINGEMENT

Aggregate limit of liability:	USD1,000,000	in the aggregate, including costs and expenses
Deductible:	USD5,000	each and every claim, including costs and expenses

INSURING CLAUSE 6: TECHNOLOGY ERRORS AND OMISSIONS

NO COVER GIVEN

THIS IS NOT A VALID POLICY

December PK-12 Enrollment Numbers

PK3	15					
PK4	20					
Kindergarten	69					
1st Grade	67					
2nd Grade	58					
3rd Grade	78	*at capacity				
4th Grade	73					
5th Grade	65					
6th Grade	92	*at capacity				
7th Grade	64					
8th Grade	85					
9th Grade	77					
10th Grade	84					
11th Grade	94					
12th Grade	65					
TOTAL # OF STUDENTS: 1006						
12/2/2024						

Wayne Public Schools

Rollup Report December 9th, 2024 Board Meeting

FUND	FUNCTION	Actuals November 2024	Adopted Budget	Current Budget	Actuals (YTD)	Available	% of Budget
01 - General Fund	011000 - Reg. Inst	\$506,031.41	\$6,474,550.06	\$6,474,550.06	\$1,526,119.68	\$4,948,430.38	23.57
01 - General Fund	011250 - Regular Instructional Programs School Age (Flex-Spending)	\$7,350.29	\$69,820.05	\$69,820.05	\$24,037.24	\$45,782.81	34.43
01 - General Fund	011500 - Limited English Proficiency Programs	\$20,512.08	\$235,680.04	\$235,680.04	\$62,025.17	\$173,654.87	26.32
01 - General Fund	011600 - Poverty Programs	\$10,274.92	\$127,500.01	\$127,500.01	\$31,124.10	\$96,375.91	24.41
01 - General Fund	011900 - Early Childhood Educational Programs	\$9,661.63	\$78,600.02	\$78,600.02	\$29,567.82	\$49,032.20	37.62
01 - General Fund	012001 - Sped - Administration	\$18,098.80	\$240,212.07	\$240,212.07	\$57,107.77	\$183,104.30	23.77
01 - General Fund	012003 - Sped - Teaching	\$95,620.58	\$1,170,548.21	\$1,170,548.21	\$279,005.44	\$891,542.77	23.84
01 - General Fund	012004 - Sped - Transition	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	0.00
01 - General Fund	012005 - Sped - Barrier removal	\$63,000.00	\$255,000.00	\$255,000.00	\$63,000.00	\$192,000.00	24.71
01 - General Fund	012910 - Special Education Instructional Programs - Ages 3-5	\$5,823.74	\$0.09	\$0.09	\$18,652.84	(\$18,652.75)	20,725,377.78
01 - General Fund	012950 - Special Education Instructional Programs - Unified Sports	\$530.58	\$4,550.01	\$4,550.01	\$530.58	\$4,019.43	11.66
01 - General Fund	013000 - Summer School -Driver Ed	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00
01 - General Fund	013001 - Summer School - Jump Start	\$0.00	\$17,700.01	\$17,700.01	\$69.98	\$17,630.03	0.40
01 - General Fund	021100 - Attendance and Social Work Services	\$3,245.00		\$0.00	\$3,245.00	(\$3,245.00)	
01 - General Fund	021200 - Guidance Services	\$17,062.97	\$219,325.05	\$219,325.05	\$51,162.96	\$168,162.09	23.33
01 - General Fund	021300 - Health Services	\$6,033.89	\$72,207.45	\$72,207.45	\$22,353.93	\$49,853.52	30.96
01 - General Fund	021400 - Psychological Services	\$2,112.00	\$17,500.00	\$17,500.00	\$6,336.00	\$11,164.00	36.21
01 - General Fund	021410 - Psychological Services - SPED - School	\$0.00	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	0.00
01 - General Fund	021510 - Speech Pathology and Audiology Services - SPED - School Age	\$10,457.91	\$137,475.02	\$137,475.02	\$32,373.72	\$105,101.30	23.55
01 - General Fund	021610 - Occupational Therapy-Related Services - SPED - School Age	\$0.00	\$20,000.00	\$20,000.00	\$938.75	\$19,061.25	4.69
01 - General Fund	021710 - Physical Therapy-Related Services - SPED - School Age	\$0.00	\$7,500.00	\$7,500.00	\$1,027.50	\$6,472.50	13.70
01 - General Fund	021810 - Visually Impaired or Vision Services - SPED - School Age	\$0.00	\$8,500.01	\$8,500.01	\$0.00	\$8,500.01	0.00
01 - General Fund	021900 - Support Services - Student - Other	\$5,536.00	\$182,201.01	\$182,201.01	\$12,726.18	\$169,474.83	6.98
01 - General Fund	022130 - Instructional Staff Training	\$3,069.95		\$0.00	\$6,662.13	(\$6,662.13)	
01 - General Fund	022200 - Library or Media Services	\$13,999.74	\$191,140.03	\$191,140.03	\$41,860.31	\$149,279.72	21.90
01 - General Fund	022240 - Educational Television Services	\$0.00	\$15,000.00	\$15,000.00	\$7,114.44	\$7,885.56	47.43
01 - General Fund	022300 - Instruction-Related Technology	\$26,815.73	\$242,167.03	\$242,167.03	\$58,893.93	\$183,273.10	24.32
01 - General Fund	023100 - Board of Education	\$1,375.85	\$108,425.00	\$108,425.00	\$8,127.94	\$100,297.06	7.50
01 - General Fund	023200 - Executive Administration	\$25,361.90	\$318,925.01	\$318,925.01	\$77,924.89	\$241,000.12	24.43
01 - General Fund	023300 - District Legal Services	\$7,301.50	\$25,000.00	\$25,000.00	\$9,034.00	\$15,966.00	36.14
01 - General Fund	024100 - Office of the Principal	\$67,197.77	\$822,741.08	\$822,741.08	\$208,452.00	\$614,289.08	25.34
01 - General Fund	024900 - School Administration Other	\$6,081.50	\$73,500.01	\$73,500.01	\$18,394.50	\$55,105.51	25.03
01 - General Fund	025100 - Fiscal Services	\$18,235.43	\$338,140.03	\$338,140.03	\$56,616.74	\$281,523.29	16.74

01 - General Fund	025700 - Personnel Services	\$266.00		\$0.00	\$783.00	(\$783.00)	
01 - General Fund	025800 - Administrative Technology Service	\$1,600.00		\$0.00	\$1,600.00	(\$1,600.00)	
01 - General Fund	026100 - Operation of Buildings	\$28,745.97	\$517,500.00	\$517,500.00	\$95,088.17	\$422,411.83	18.37
01 - General Fund	026200 - Maintenance of Buildings	\$66,060.23	\$826,700.02	\$826,700.02	\$195,045.34	\$631,654.68	23.59
01 - General Fund	026300 - Care and Upkeep of Grounds	\$16,764.20	\$55,000.00	\$55,000.00	\$20,589.44	\$34,410.56	37.44
01 - General Fund	026400 - Care and Upkeep of Equipment	\$7,213.76	\$30,000.00	\$30,000.00	\$17,172.93	\$12,827.07	57.24
01 - General Fund	026500 - Vehicle Operation and Maintenance (Other Than Student Transportation Vehicles)	\$324.03	\$52,000.00	\$52,000.00	\$1,203.51	\$50,796.49	2.31
01 - General Fund	026600 - Security	\$7,392.00		\$0.00	\$10,032.00	(\$10,032.00)	
01 - General Fund	026700 - Safety	\$1,035.24		\$0.00	\$1,035.24	(\$1,035.24)	
01 - General Fund	027100 - Vehicle Operation and Purchasing - Regular Education	\$75,216.65	\$569,500.00	\$569,500.00	\$139,045.65	\$430,454.35	24.42
01 - General Fund	027120 - Vehicle Operation and Purchasing - School Age SPED	\$288.91	\$45,830.07	\$45,830.07	\$1,029.70	\$44,800.37	2.25
01 - General Fund	027220 - Monitoring Services - School Age SPED	\$0.00	\$11,770.05	\$11,770.05	\$0.00	\$11,770.05	0.00
01 - General Fund	027300 - Vehicle Servicing and Maintenance - Regular Education	\$255.00	\$16,000.00	\$16,000.00	\$3,087.93	\$12,912.07	19.30
01 - General Fund	027320 - Vehicle Servicing and Maintenance - School Age SPED	\$1,413.92	\$6,000.00	\$6,000.00	\$1,423.41	\$4,576.59	23.72
01 - General Fund	033000 - Community Services Operations	\$4,398.46	\$33,505.01	\$33,505.01	\$12,464.52	\$21,040.49	37.20
01 - General Fund	035350 - High Ability Learners	\$443.33	\$11,590.00	\$11,590.00	\$1,353.30	\$10,236.70	11.68
01 - General Fund	035400 - State Early Childhood	\$0.00	\$55,550.00	\$55,550.00	\$0.00	\$55,550.00	0.00
01 - General Fund	035510 - Career Education	\$0.00		\$0.00	\$1,861.75	(\$1,861.75)	
01 - General Fund	035990 - Other State Programs	\$715.71		\$0.00	\$2,575.68	(\$2,575.68)	
01 - General Fund	062000 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$10,998.81	\$134,000.00	\$134,000.00	\$34,137.43	\$99,862.57	25.48
01 - General Fund	063100 - Federal Services - Title II, Part A ESSA Supporting Effective Instruction	\$4,081.44	\$33,300.01	\$33,300.01	\$11,271.80	\$22,028.21	33.85
01 - General Fund	064040 - Federal Services - IDEA Part B (611) Base Allocation - Birth Through Age Four	\$4,016.63	\$129,265.07	\$129,265.07	\$11,294.09	\$117,970.98	8.74
01 - General Fund	064060 - Federal Services - IDEA Preschool (619) Base Allocation	\$0.00	\$0.01	\$0.01	\$0.00	\$0.01	0.00
01 - General Fund	064080 - IDEA Enroll/Pov & IDEA Base Allocation Birth-Age 4	\$79,768.68		\$0.00	\$87,637.68	(\$87,637.68)	
01 - General Fund	064100 - Federal Services - IDEA Enrollment or Poverty (611)	\$0.00	\$26,800.01	\$26,800.01	\$0.00	\$26,800.01	0.00
01 - General Fund	064120 - Federal Services - IDEA Part B Proportionate Share	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00
01 - General Fund	069250 - Federal Services - Title III ESSA - ELL	\$0.00	\$0.01	\$0.01	\$0.00	\$0.01	0.00
01 - General Fund	069690 - Federal Services - Title IV, Part A ESSA	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00
01 - General Fund	080000 - Transfers (Outgoing)	\$0.00	\$15,000.01	\$15,000.01	\$0.00	\$15,000.01	0.00
Subtotal of Element: [FUND] 01 - General Fund		\$1,261,790.14	\$14,205,217.57	\$14,205,217.57	\$3,364,218.11	\$10,840,999.46	
Grand Total		\$1,261,790.14	\$14,205,217.57	\$14,205,217.57	\$3,364,218.11	\$10,840,999.46	

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2024 to 11/30/2024.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
WAYNE WAYNE COMMUNITY SCHOOLS								
A SPORTS								
1005	ATHLETIC			18,165.21	7,137.50	10,923.26	0.00	14,379.45
1006	ATHLETIC/STRENGTH & CONDITIONING			303.44	0.00	0.00	0.00	303.44
1007	BASEBALL			4,626.44	0.00	0.00	0.00	4,626.44
1009	BOWLING			5,725.21	50.00	0.00	0.00	5,775.21
1010	BOYS BASKETBALL			3,640.84	271.50	3,305.96	0.00	606.38
1011	GIRLS BASKETBALL			1,679.42	2,963.58	2,692.08	0.00	1,950.92
1014	JH FOOTBALL			3,338.64	0.00	0.00	0.00	3,338.64
1015	FOOTBALL			12,454.59	0.00	271.22	0.00	12,183.37
1016	BOYS GOLF			1,249.79	0.00	0.00	0.00	1,249.79
1017	GIRLS GOLF			783.91	0.00	205.70	0.00	578.21
1019	SOFTBALL			4,351.04	0.00	0.00	0.00	4,351.04
1020	TRACK/CROSS COUNTRY			6,655.80	0.00	539.06	0.00	6,116.74
1023	UNIFIED BOWLING			4,243.07	84.89	61.73	0.00	4,266.23
1025	VOLLEYBALL			8,592.96	0.00	0.00	0.00	8,592.96
1030	WRESTLING			5,916.14	6,507.50	1,846.50	0.00	10,577.14
A Totals:				81,726.50	17,014.97	19,845.51	0.00	78,895.96
B CLUBS & ORGANIZATIONS								
1505	ANNUAL			5,698.85	2,020.00	0.00	0.00	7,718.85
1506	ART CLUB			465.80	0.00	0.00	0.00	465.80
1510	CLOSE-UP			764.58	0.00	0.00	0.00	764.58
1511	FCCLA			12,592.72	0.00	177.00	0.00	12,415.72
1512	FFA			8,017.75	16,952.00	969.55	0.00	24,000.20
1514	FBLA			8,896.47	265.00	0.00	0.00	9,161.47
1515	JH W.E.B. (WHERE EVERYONE BELONGS)			4,430.67	0.00	0.00	0.00	4,430.67
1521	MOCK TRIAL			2,289.77	0.00	0.00	0.00	2,289.77
1525	NATIONAL HONOR SOCIETY			2,891.33	460.00	75.00	0.00	3,276.33
1528	SCIENCE CLUB			0.00	0.00	0.00	0.00	0.00
1530	ONE WORLD CLUB (FORMERLY SPANISH CLUB)			4,400.54	0.00	158.82	0.00	4,241.72
1535	SPEECH TEAM			1,859.98	0.00	0.00	0.00	1,859.98
1540	STUDENT COUNCIL			4,971.34	535.00	175.90	0.00	5,330.44
1545	W CLUB			3,328.90	0.00	0.00	0.00	3,328.90
B Totals:				60,608.70	20,232.00	1,556.27	0.00	79,284.43

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2024 to 11/30/2024.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
C GRADUATING CLASSES								
	2032		CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
	2033		CLASS OF 2022	0.00	0.00	0.00	0.00	0.00
	2034		CLASS OF 2023	0.00	0.00	0.00	0.00	0.00
	2035		CLASS OF 2024	0.00	0.00	0.00	0.00	0.00
	2036		CLASS OF 2025	450.00	0.00	0.00	0.00	450.00
	2037		CLASS OF 2026	2,205.28	0.00	0.00	0.00	2,205.28
	2038		CLASS OF 2027	1,191.60	0.00	0.00	0.00	1,191.60
	C Totals:			3,846.88	0.00	0.00	0.00	3,846.88
D ACADEMIC CLUBS								
	2505		BAND	2,191.67	0.00	25.99	0.00	2,165.68
	2515		CHOIR	1,755.72	272.00	304.00	0.00	1,723.72
	D Totals:			3,947.39	272.00	329.99	0.00	3,889.40
E DISTRICT MONIES								
	3010		DRIVERS EDUCATION	0.00	0.00	0.00	0.00	0.00
	3015		DISTRICT ENTRY FEES	0.00	0.00	179.40	0.00	-179.40
	E Totals:			0.00	0.00	179.40	0.00	-179.40
F ATHLETIC SUPPORT GROUPS								
	3505		CHEERLEADERS	4,823.78	0.00	0.00	0.00	4,823.78
	3510		CONCESSIONS	12,871.29	4,881.75	4,384.57	0.00	13,368.47
	3515		POPPER FUND	1,395.20	0.00	0.00	0.00	1,395.20
	F Totals:			19,090.27	4,881.75	4,384.57	0.00	19,587.45
H VOCATIONAL ORGANIZATIONS								
	4505		INDUSTRIAL ARTS	114.51	0.00	0.00	0.00	114.51
	4510		POWER DRIVE PROGRAM	8,094.80	0.00	0.00	0.00	8,094.80
	H Totals:			8,209.31	0.00	0.00	0.00	8,209.31
I INVESTMENT								
	5005		SAVINGS ACCOUNT	-14,999.93	0.00	0.00	0.00	-14,999.93
	5010		INTEREST ON CHECKING ACCT.	2,707.05	0.00	0.00	0.00	2,707.05
	I Totals:			-12,292.88	0.00	0.00	0.00	-12,292.88

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 11/01/2024 to 11/30/2024.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance	
J MISCELLANEOUS									
5505	BLUE DEVIL "BUCKS			62.21	0.00	0.00	0.00	62.21	
5508	ONE ACTS (formerly Dinner Theater)			796.16	0.00	250.00	0.00	546.16	
5512	EMPORIUM			3,309.27	0.00	0.00	0.00	3,309.27	
5515	GRADES K-6			9,759.43	785.27	537.31	0.00	10,007.39	
5517	HAL			134.76	0.00	0.00	0.00	134.76	
5520	HS LIBRARY			4,334.49	0.00	1,606.05	0.00	2,728.44	
5530	MUSICAL			28,010.27	0.00	3,500.00	0.00	24,510.27	
5535	PADLOCK			81.10	0.00	0.00	0.00	81.10	
5536	STUDENT ASSISTANCE			3,798.55	0.00	20.33	0.00	3,778.22	
5537	SPED - TRANSITION (FORMERLY RESOURCE)			4,293.10	120.00	292.59	0.00	4,120.51	
5538	SIB SHOP			226.53	0.00	0.00	0.00	226.53	
5540	SPECIAL OLYMPICS			233.85	0.00	0.00	0.00	233.85	
5544	STAFF SUPPORT SERVICES			24,033.45	948.78	141.32	0.00	24,840.91	
5545	TAB			21.26	0.00	0.00	0.00	21.26	
5600	STUDENT FEE FUND			1,012.50	0.00	0.00	0.00	1,012.50	
5605	STUDENT FEES/CHROMEBOOKS			17,586.56	25.00	0.00	0.00	17,611.56	
J Totals:				97,693.49	1,879.05	6,347.60	0.00	93,224.94	
K MIDDLE GRADES									
6005	JUNIOR HIGH SCHOOL			517.00	0.00	0.00	0.00	517.00	
6012	JH SCIENCE			1,648.33	0.00	0.00	0.00	1,648.33	
K Totals:				2,165.33	0.00	0.00	0.00	2,165.33	
WAYNE Activity Totals:				264,994.99	44,279.77	32,643.34	0.00	276,631.42	
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			Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance	
					44,279.77	32,643.34			
			WAYNE Bank Balances:		264,994.99	44,279.77	32,643.34	0.00	276,631.42
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Report Activity Totals:				264,994.99	44,279.77	32,643.34	0.00	276,631.42	

Cash Receipts	2,297,523.79	2,665,006.46	3,341,112.96	3,264,238.39	3,185,794.00	2,937,237.00	\$3,791,352.00	
Cash Expenditures	1,049,245.47	1,074,728.38	937,444.35	1,379,090.35	1,132,427.00	998,809.00	\$1,188,760.00	
Month End Total	4,115,876.24	3,209,903.63	3,173,827.32	2,305,416.70	3,011,623.74	3,532,328.41	5,283,719.00	#####
-Qual Cap to 2010 Dep to 20	233,965.92							
End Chk Acct Balance	4,349,842.16							
June								
Cash Receipts	1,088,957.55	934,839.52	343,740.41	823,668.43	928,773.00	1,238,129.00	\$839,260.00	
Cash Expenditure	822,606.96	829,381.31	843,548.45	807,538.76	955,061.00	1,083,562.00	\$1,063,984.00	
Month End Total	4,382,226.83	3,315,361.84	2,674,019.28	2,321,546.37	2,985,335.74	3,686,895.41	5,058,995.00	#####
-Qual Cap to 2010 Dep to 20	158,659.61							
End Chk Acct Balance	4,540,886.44							
July								
Cash Receipts	174,917.61	123,433.81	181,177.06	374,240.47	140,415.00	131,834.00	\$537,467.00	
Cash Expenditures	926,970.47	925,075.10	1,064,956.23	930,820.06	1,049,605.00	959,464.00	\$1,168,097.00	
Month End Total	3,630,173.97	2,513,720.55	1,790,240.11	1,764,966.78	2,076,145.74	2,859,265.41	4,428,365.00	#####
-Qual Cap to 2010 Dep to 20	158,659.61							
End Chk Acct Balance	3,788,833.58							
August								
Cash Receipts	143,342.54	177,787.62	178,321.82	246,814.00	190,753.00	224,089.00	\$240,965.00	
Cash Expenditures	893,475.42	919,207.09	798,182.94	840,744.00	958,020.00	1,212,795.00	\$1,448,670.00	
Transfers					60,000.00			
Month End Total	2,880,041.09	1,772,301.08	1,170,378.99	1,171,036.78	1,248,878.74	1,870,559.41	3,220,660.00	#####
-Qual Cap to 2010 Dep to 20	208,659.61							
End Chk Acct Balance	3,088,700.70				1,248,878.74	1,870,559.41	\$3,220,660.00	
Total GF Cash Receipts for Year	10,449,025.38	9,787,763.07	10,352,014.24	11,300,281.34	11,950,394.73	12,659,740.02	14,451,143.00	\$3,370,535.00
	(0.04)	(0.06)	0.06	0.09	0.06	0.06	0.14	(0.77)

	2006	2007	2008	2009	2010	2011	2012
Beginning Balance Gen Fund	3,063.47	5,561.65	4,049.96	3,457.86	5,930.71	3,337.01	7,959.06
-Qual Cap to 2010 Dep to 2018			<u>4,025.15</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,775.42</u>	<u>3,590.42</u>
			3,075.11	3,457.86	3,000.00	3,112.43	4,549.48
					<u>5,930.71</u>		
September							
Cash Receipts	3,514.78	5,527.67	5,347.03	3,853.26	3,448.82	3,329.77	2,086.05
Cash Expenditures	3,793.60	1,282.22	3,526.93	4,761.19	3,710.53	<u>4,547.95</u>	<u>3,351.13</u>
Month End Cash Balance	3,784.65	3,807.10	3,870.06	3,549.93	5,669.00	7,118.83	3,693.98
-Qual Cap to 2010 Dep to 2018			<u>3,298.94</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,775.42</u>	<u>7,607.42</u>
				Int Bearin	<u>3,000.00</u>	3,894.25	7,301.40
End Check Acct Balance			3,169.00	3,549.93	<u>5,669.00</u>		
October							
Cash Receipts	5,405.38	3,193.10	3,720.90	3,324.65	3,919.17	5,262.38	7,077.86
Cash Expenditures	3,870.78	3,453.28	4,878.74	4,661.40	3,760.48	<u>3,329.22</u>	<u>2,072.55</u>
Month End Cash Balance	3,319.25	1,546.92	3,712.22	4,213.18	3,827.69	2,051.99	4,699.29
-Qual Cap to 2010 Dep to 2018			<u>2,831.34</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,775.42</u>	<u>7,607.42</u>
				Int Bearin	<u>3,000.00</u>	3,827.41	3,734.15
End check Acct Balance			3,543.56	4,213.18	<u>3,827.69</u>	Coop	1,040.86
November							
Cash Receipts	3,391.19	7,045.58	3,757.57	2,356.54	3,956.33	3,139.02	3,008.65
Cash Expenditures	3,864.67	3,554.40	5,728.65	3,053.62	3,934.76	<u>7,597.83</u>	<u>5,513.26</u>
End Chk Acct Balance	4,845.77	2,038.10	4,741.14	3,516.10	4,849.26	7,593.18	5,194.68
-Qual Cap to 2010 Dep to 2018			<u>3,925.30</u>	<u>3,000.00</u>	<u>5,632.00</u>	<u>3,775.42</u>	<u>7,732.42</u>
			3,666.44	Int Bearin	<u>3,000.00</u>	4,368.60	3,734.15
End Chk Acct Balance				3,516.10	<u>3,481.26</u>	Coop	1,661.25
December							
Cash Receipts	2,360.76	7,604.96	2,183.78	5,992.87	3,057.42	3,652.88	3,968.97
Cash Expenditures	7,664.23	7,354.98	3,715.15	3,904.55	3,432.35	3,068.52	<u>3,962.02</u>
Month End Cash Balance	3,542.30	2,288.08	3,209.77	7,604.42	4,474.33	3,177.54	5,201.63
-Qual Cap to 2010 Dep to 2018		629.42	<u>4,350.38</u>	<u>3,000.00</u>	<u>3,375.00</u>	<u>3,775.42</u>	<u>5,492.45</u>
		1,658.66	4,560.15	Int Bearin	-	4,952.96	3,734.15
End Chk Acct Balance				7,604.42	3,849.33	Coop	3,428.23
January							

Cash Receipts	4,012.15	3,697.69	7,791.27	7,834.43	5,477.49	3,456.66	3,637.77	
Cash Expenditures	3,209.88	3,027.09	7,404.64	3,625.64	4,285.18	3,246.81	<u>7,764.37</u>	
Month End Total	7,344.57	3,958.68	3,596.40	3,813.21	5,666.64	2,387.39	7,075.03	
-Qual Cap to 2010 Dep to 2018		3,594.83	3,623.83	Dep 3,000.00	3,375.00	3,775.42	Dep 3,972.45	
End Chk Acct Balance		3,363.85	3,220.23	Int Bearin -	3,813.21	5,041.64	3,162.81	4,047.48

February

Cash Receipts	3,479.34	7,192.32	3,052.64	3,624.27	3,257.99	2,770.58	3,531.69
Cash Expenditures	3,128.72	2,387.82	7,805.32	5,023.44	7,775.94	5,953.09	<u>1,698.35</u>
Month End Total	3,695.19	4,763.18	3,843.72	3,414.04	3,148.69	3,204.88	3,908.37
-Qual Cap to 2010 Dep to 2018		1,010.33	2,030.34	Dep 3,000.00	3,375.00	3,775.42	Dep 3,972.45
End Chk Acct Balance		3,752.85	3,874.06	Int Bearin -	7,523.69	5,980.30	3,880.82
				3,414.04			

March

Cash Receipts	5,711.59	3,883.44	3,018.70	4,246.05	4,552.25	1,647.85	3,306.99
Cash Expenditures	3,654.97	3,644.90	4,083.17	3,951.09	3,343.38	3,356.25	<u>4,721.36</u>
Month End Total	2,751.81	3,991.39	2,779.25	1,709.00	2,357.56	1,496.48	3,494.00
-Qual Cap to 2010 Dep to 2018		3,576.31	3,497.44	Dep 3,000.00	3,375.00	3,775.42	4,521.93
End Chk Acct Balance		2,567.70	1,276.69	Int Bearin 3,000.00	1,732.56	3,271.90	4,015.93
				1,709.00			

April

Cash Receipts	7,515.65	3,128.76	3,815.26	1,513.39	1,820.21	5,543.98	1,058.74
Cash Expenditures	4,717.82	5,884.62	3,707.09	2,897.05	4,880.10	2,300.75	<u>7,164.62</u>
Month End Total	5,549.64	3,235.53	3,887.42	3,325.34	3,297.67	4,739.71	3,388.12
-Qual Cap to 2010 Dep to 2018		5,548.20	2,971.08	Dep 3,000.00	3,375.00	4,775.42	2,653.65
End Chk Acct Balance		3,783.73	3,858.50	Int Bearin 3,000.00	3,672.67	3,515.13	3,041.77
				3,325.34			

May

Cash Receipts	7,775.35	3,034.89	1,912.90	7,609.74	7,591.05	3,784.36	3,411.75
Cash Expenditures	7,988.52	3,331.14	3,253.05	3,788.43	4,626.93	3,157.00	<u>3,417.72</u>
Month End Total	5,336.47	2,939.28	4,547.27	7,146.65	2,261.79	3,367.07	3,382.15
-Qual Cap to 2010 Dep to 2018		1,703.05	3,251.70	Dep 3,000.00	3,225.42	4,775.42	2,813.65
End Chk Acct Balance		4,642.33	2,798.97	Int Bearin 3,000.00	3,487.21	3,142.49	3,195.80

7,146.65

June							
Cash Receipts	3,395.78	3,828.76	3,114.73	2,912.93	1,277.92	3,447.36	5,483.33
Cash Expenditure	4,529.50	5,178.09	5,538.45	3,353.76	3,746.59	3,927.62	<u>7,637.44</u>
Month End Total	7,202.75	3,589.95	7,123.55	3,705.82	3,793.12	3,886.81	4,228.04
-Qual Cap to 2010 Dep to 2018		3,258.98	5,942.95	Dep 3,000.00	3,725.42	4,775.42	3,233.65
End Chk Acct Balance		5,848.93	3,066.50	Int Bearin 3,000.00	3,518.54	5,662.23	7,461.69

3,705.82

July							
Cash Receipts	4,975.75	3,635.11	7,263.56	2,731.63	3,976.57	3,017.15	1,930.04
Cash Expenditures	3,558.00	3,693.53	1,337.16	7,588.33	5,459.95	3,099.86	<u>3,102.00</u>
Month End Total	3,620.50	7,531.53	3,049.95	4,849.12	7,309.74	2,804.10	3,056.08
-Qual Cap to 2010 Dep to 2018		3,132.65	5,469.03	Dep 3,000.00	3,775.42	3,590.42	3,383.65
End Chk Acct Balance		7,664.18	3,518.98	Int Bearin 3,000.00	4,085.16	3,394.52	3,439.73

4,849.12

August							
Cash Receipts	3,388.71	2,546.65	3,617.54	3,258.32	5,970.24	3,769.19	3,221.44
Cash Expenditures	1,447.56	3,028.22	1,209.63	7,176.73	3,942.97	1,614.23	<u>3,813.76</u>
Month End Total	5,561.65	4,049.96	3,457.86	5,930.71	3,337.01	7,959.06	5,463.76
-Qual Cap to 2010 Dep to 2018		4,025.15	3,311.81	Dep 3,000.00	3,775.42	3,590.42	3,698.95
End Chk Acct Balance		3,075.11	3,769.67	Int Bearin 3,000.00	3,112.43	4,549.48	3,162.71

Total GF Cash Receipts for Year			3,595.88	3,258.08	5,305.46	3,821.18	3,723.28
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0.25 0.04 (0.25) 0.15

2013	2014	2015	2016
5,463.76	3,428.79	1,335.73	2,628,307.90
<u>3,698.95</u>	<u>5,864.58</u>	<u>4,126.12</u>	<u>283,975.81</u>
3,162.71	5,293.37	5,461.85	2,912,283.71
4,742.03	1,841.43	3,281.88	2,389,138.56
<u>3,795.78</u>	<u>3,897.82</u>	<u>3,340.43</u>	<u>784,463.93</u>
3,410.01	1,372.40	3,277.18	4,232,982.53
<u>1,786.55</u>	<u>5,864.58</u>	<u>2,457.12</u>	<u>283,975.81</u>
2,196.56	7,236.98	2,734.30	4,516,958.34
2,326.61	5,820.41	2,338.19	539,961.39
<u>3,667.00</u>	<u>4,224.80</u>	<u>3,854.94</u>	<u>808,447.45</u>
2,069.62	2,968.01	3,760.43	3,964,496.47
1,786.55	5,864.58	2,457.12	283,975.81
3,856.17	3,832.59	3,217.55	4,248,472.28
3,136.20	3,261.27	3,900.56	152,010.85
<u>5,845.22</u>	<u>1,905.56</u>	<u>7,974.59</u>	<u>1,034,561.56</u>
2,360.60	4,323.72	2,686.40	3,081,945.76
1,786.55	5,864.58	2,457.12	283,975.81
4,147.15	3,188.30	5,143.52	3,365,921.57
1,901.30	3,816.73	3,565.85	248,227.51
<u>2,576.59</u>	<u>1,307.96</u>	<u>1,020.54</u>	<u>794,564.23</u>
1,685.31	1,832.49	5,231.71	2,535,609.04
1,786.55	5,864.58	2,457.12	283,975.81
3,471.86	7,697.07	7,688.83	2,819,584.85

4,923.24	5,042.00	4,482.24	1,758,387.98
<u>7,283.76</u>	<u>1,675.54</u>	<u>1,692.06</u>	<u>896,957.50</u>
3,324.79	5,198.95	3,021.89	3,397,039.52
1,786.55	5,864.58	2,457.12	283,975.81

1,111.34	1,063.53	0,479.01	3,681,015.33
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0,761.06	3,588.06	1,182.53	789,776.06
<u>2,725.07</u>	<u>3,230.29</u>	<u>3,961.02</u>	<u>899,588.08</u>
7,360.78	2,556.72	3,243.40	3,287,227.50
3,706.55	5,864.58	2,457.12	283,975.81
3,067.33	3,421.30	1,700.52	3,571,203.31

5,480.88	1,244.39	7,981.80	546,787.36
<u>7,883.01</u>	<u>4,360.93</u>	<u>4,769.35</u>	<u>793,112.90</u>
4,958.65	3,440.18	2,455.85	3,040,901.96
3,706.55	5,864.58	2,457.12	283,975.81
3,665.20	5,304.76	4,912.97	3,324,877.77

3,470.73	2,389.43	1,911.22	472,010.44
<u>3,417.96</u>	<u>3,547.93</u>	<u>3,917.19</u>	<u>900,153.47</u>
5,011.42	3,281.68	0,449.88	2,612,758.93
4,772.92	3,864.58	2,451.12	283,975.81
3,784.34	0,146.26	2,901.00	2,896,734.74

3,696.02	3,551.21	2,495.13	2,325,525.95
<u>3,135.45</u>	<u>2,221.16</u>	<u>7,324.38</u>	<u>840,947.23</u>
7,571.99	3,611.73	5,620.63	4,097,337.65
3,374.52	3,864.28	3,062.10	283,975.81
3,946.51	3,476.01	3,682.73	4,381,313.46

1,233.86	1,685.78	1,067.50	1,389,240.76
<u>4,811.45</u>	<u>7,943.27</u>	<u>5,837.02</u>	<u>841,703.12</u>
3,994.40	3,354.24	3,851.11	4,644,875.29
3,374.52	3,564.58	7,256.50	233,707.37
3,368.92	3,918.82	3,107.61	4,878,582.66

4,408.52	3,536.92	3,949.53	166,613.97
<u>1,387.78</u>	<u>5,292.30</u>	<u>2,920.20</u>	<u>1,005,178.81</u>
7,015.14	3,598.86	3,880.44	3,806,310.45
5,864.58	3,574.99	3,712.81	229,510.11
2,879.72	5,173.85	7,593.25	4,035,820.56

3,913.82	3,292.77	3,931.34	159,624.44
<u>1,500.17</u>	<u>3,555.90</u>	<u>4,503.88</u>	<u>893,735.23</u>
3,428.79	1,335.73	3,307.90	3,072,199.66
5,864.58	4,126.12	3,975.81	279,510.11
5,293.37	5,461.85	2,283.71	3,351,709.77

2,994.27	7,070.40	3,087.77	10,937,305.27
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0.03	0.12	(0.03)	0.06
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Nebraska Council of School Administrators

**The Purpose of the School Land Trust
for Public Schools**

*Prepared by
Dr. Mike Dulaney
NCSA Executive Director
October 24, 2024*

The Enabling Act of April 1864, signed into law by President Lincoln, originally set aside 2.8 million acres within the Nebraska Territory for the benefit of public schools if Nebraska became a state. In 1867, Nebraska became the 37th state in the Union. Initially, the Nebraska State Treasurer was responsible for managing these lands and distribution of funds. Eventually, the Legislature created the Board of Educational Lands and Funds to carry-out the constitutional directive.

While the composition of the Board has evolved over time, there has been no change in its functions since the adoption of the 1875 Nebraska Constitution. The board's primary duty is to manage nearly 1.25 million acres of land now held in trust for Nebraska's K-12 public schools. In fulfilling this duty, the board serves as both land owner and land manager. In its capacity as land owner, the board makes substantial expenditures for maintenance, conservation, and improvement of the land under its care. In its capacity as land manager, the board issues and services surface leases, primarily for agricultural uses, and subsurface leases permitting exploration for and extraction of oil and gas, minerals and other natural resources. The board manages approximately 3,130 leases. Sales and trades of school trust land are discretionary with the board.

The Board of Educational Lands and Funds consists of five members appointed by the Governor with the consent of the Legislature. The Board of Educational Lands and Funds is a non-code agency, similar to the Department of Education, where the executive administrator does not report to the Governor. Unlike the Department of Education, the Board of Educational Lands and Funds does not receive funding through appropriations by the Legislature for operations. The agency is entirely self-funding and has a total staff of 18 employees, including the executive secretary.

The School Land Trust not only produces a steady flow of net income, but the land continues to appreciate at an impressive rate. Proceeds from any land sales are distributed from the School Land Trust to the Nebraska Investment Council for investment in stocks and bonds, with the annual income from the proceeds of land sales also being paid out to K-12 public schools.

Income from the School Land Trust flows directly to the K-12 public schools as "apportionment." The final apportionment for 2023 was \$59.5 million, and this amount is expected to grow in the coming years. The apportionment amount of \$59.5 million has two primary sources: the net income earned from the land of \$41,312,961.87; and the income generated by the invested cash in the permanent fund, of \$17,224,315.93. (Other fees and miscellaneous deposits make up the last one million dollars.)

The current total value of the land is approximately \$1.88 billion. This is an estimate and uses mass appraisal techniques. Any legislation that compels the sale of all such lands would potentially cause the Board to receive less than fair market value, due to a perceived lack of ability to negotiate, or perhaps selling during a depressed land sale market.

Attachments:

- (1) NDE School Finance and Organization Services
Final Apportionment for 2023 Census of Districts
- (2) Active Inventory of Trust Lands
- (3) Sold Trust Lands

Further information on land maps by county:

https://belf.nebraska.gov/land_maps.html

**Roster of Nebraska Legislature
Effective January 8, 2025**

(17 Newly Elected Senators)

<i>Dist.</i>	<i>Senator</i>	<i>Newly Elected</i>
1	Hallstrom, Robert	X
2	Clements, Robert	
3	Rountree, Victor	X
4	von Gillern, Brad	
5	Juarez, Margo	X
6	Cavanaugh, Machaela	
7	Guereca, Dunixi	X
8	Hunt, Megan	
9	Cavanaugh Jr., John	
10	DeBoer, Wendy	
11	McKinney, Terrell	
12	Riepe, Merv	
13	Spivey, Ashlei	X
14	Arch, John	
15	Wordekemper, Dave	X
16	Hansen, Ben	
17	Meyer, Glen	X
18	Armendariz, Christy	
19	Dover, Rob	
20	Fredrickson, John	
21	Ballard, Beau	
22	Moser, Mike	
23	Storm, Jared	X
24	Hughes, Jana	
25	Bosn, Carolyn	
26	Dungan, George	
27	Prokop, Jason	X
28	Raybould, Jane	
29	Bostar, Eliot	
30	Dorn, Myron	
31	Kauth, Kathleen	
32	Brandt, Tom	
33	Lonowski, Dan	X
34	Lippincott, Loren	
35	Quick, Dan	X
36	Holdcroft, Rick	
37	Clouse, Stanley	X
38	Murman, Dave	
39	Sorrentino, Tony	X
40	DeKay, Barry	
41	McKeon, Daniel	X
42	Jacobson, Mike	
43	Storer, Tanya	X
44	Ibach, Teresa	
45	Sanders, Rita	
46	Conrad, Danielle	
47	Strommen, Paul	X
48	Hardin, Brian	
49	Andersen, Bob	X

TENTATIVE* 2025 Legislative Session

Sun	Mon	Tue	Wed	Thur	Fri	Sat
January						
			1	2	3	4
5	6	7	8 DAY 1	9 DAY 2	10 DAY 3	11
12	13 DAY 4	14 DAY 5	15 DAY 6	16 DAY 7	17 RECESS	18
19	20 HOLIDAY	21 DAY 8	22 DAY 9	23 DAY 10	24 DAY 11	25
26	27 DAY 12	28 DAY 13	29 DAY 14	30 DAY 15	31 DAY 16	

Sun	Mon	Tue	Wed	Thur	Fri	Sat
February						
						1
2	3 DAY 17	4 DAY 18	5 DAY 19	6 DAY 20	7 DAY 21	8
9	10 DAY 22	11 DAY 23	12 DAY 24	13 DAY 25	14 RECESS	15
16	17 HOLIDAY	18 DAY 26	19 DAY 27	20 DAY 28	21 DAY 29	22
23	24 DAY 30	25 DAY 31	26 DAY 32	27 DAY 33	28 RECESS	

Sun	Mon	Tue	Wed	Thur	Fri	Sat
March						
						1
2	3 RECESS	4 DAY 34	5 DAY 35	6 DAY 36	7 DAY 37	8
9	10 DAY 38	11 DAY 39	12 DAY 40	13 DAY 41	14 RECESS	15
16	17 RECESS	18 DAY 42	19 DAY 43	20 DAY 44	21 RECESS	22
23	24 DAY 45	25 DAY 46	26 DAY 47	27 DAY 48	28 RECESS	29
30	31 DAY 49					

Sun	Mon	Tue	Wed	Thur	Fri	Sat
April						
		1 DAY 50	2 DAY 51	3 DAY 52	4 RECESS	5
6	7 RECESS	8 DAY 53	9 DAY 54	10 DAY 55	11 DAY 56	12
13	14 DAY 57	15 DAY 58	16 DAY 59	17 DAY 60	18 RECESS	19
20	21 RECESS	22 DAY 61	23 DAY 62	24 DAY 63	25 HOLIDAY	26
27	28 DAY 64	29 DAY 65	30 DAY 66			

Sun	Mon	Tue	Wed	Thur	Fri	Sat
May						
				1 DAY 67	2 RECESS	3
4	5 RECESS	6 DAY 68	7 DAY 69	8 DAY 70	9 DAY 71	10
11	12 DAY 72	13 DAY 73	14 DAY 74	15 DAY 75	16 RECESS	17
18	19 DAY 76	20 DAY 77	21 DAY 78	22 DAY 79	23 RECESS	24
25	26 HOLIDAY	27 DAY 80	28 DAY 81	29 DAY 82	30 DAY 83	31

Sun	Mon	Tue	Wed	Thur	Fri	Sat
June						
1	2 RECESS	3 DAY 84	4 DAY 85	5 DAY 86	6 RECESS	7
8	9 DAY 87	10 DAY 88	11 DAY 89	12 RECESS	13 RECESS	14
15	16 RECESS	17 RECESS	18 DAY 90	19	20	21
22	23	24	25	26	27	28
29	30					

Legislative Recess Days

January 17
 February 14, 28
 March 3, 14, 17, 21, 28
 April 4, 7, 18, 21
 May 2, 5, 16, 23
 June 2, 6, 12, 13, 16, 17

Federal & State Holidays

January 20 – Martin Luther King Jr. Day
 February 17 – Presidents' Day
 April 25 – Arbor Day
 May 26 – Memorial Day

*The calendar is subject to change by the speaker elected in the 109th Legislature.

