

## Agenda

1. Preliminary Procedures
  - 1.1. Call meeting to order & announce Open Meetings Act is Posted
  - 1.2. Public Notice as publicized per board policy
  - 1.3. Roll Call
    - 1.3.1. Action to excuse board members if necessary
  - 1.4. Pledge of Allegiance
  - 1.5. **1.5 Mission** Seward Public Schools - a district rooted in excellence - in cooperation with family and community members is committed to the development of the whole student and affirms that all students will have the skills to become productive, resilient, and contributing members of their community.
  - 1.6. Approval of Agenda
2. Public Forum: (The Board President reserves the right to place time limits on individuals and topics.)
  - 2.1. Public Forum on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.
  - 2.2. Public Forum on Any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.
3. Discussion Items
  - 3.1. D.A. Davidson
  - 3.2. Information on the proposed projects
  - 3.3. NWEA District Results
  - 3.4. American Civics Committee
4. This is an opportunity for the public to make any comments on the American Civics Committee Agenda or to make any comments involving American Civics at Seward Public Schools.
5. Short Recess
6. Reports
  - 6.1. Administrator Reports
  - 6.2. Student Board Report
  - 6.3. Superintendent's Report
7. Action Items
  - 7.1. Legion Field Lease
  - 7.2. Bond Resolution 2025-0001
  - 7.3. 2024-2025 Audit
8. Future Agenda Items
9. Consent Agenda

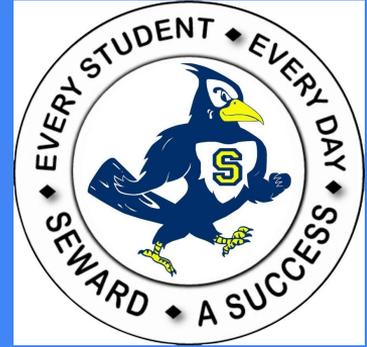
- 9.1. Approval of Minutes
- 9.2. Approval of Financial Reports
  - 9.2.1. Treasurer
  - 9.2.2. Budget
  - 9.2.3. Activities
  - 9.2.4. Athletic
- 9.3. Approval of Claims
  - 9.3.1. General Fund
  - 9.3.2. Unemployment Fund
- 9.4. Approval of Consent Agenda
- 10. Executive Session
  - 10.1. Restate reason for entering into executive session: To discuss the 2026-2027 teacher negotiations.
- 11. Adjournment

Please publish the following legal notice in the November 5, 2025 edition of the Seward County Independent. Thank you.

### NOTICE OF SCHOOL BOARD MEETING

The board of education of the School District of Seward will meet in regular session on Monday, November 10, 2025 at 5:30 p.m. for a regular business meeting. The meeting will be held at the Administrative Offices located at 410 South St., Seward, Nebraska. An agenda for the meeting which shall be kept continually current is readily available for public inspection at the Superintendent's Office during normal business hours.

To view the agenda go to <http://SewardPublicSchools.org/> and find the eMeeting link.



# 2024-2025 Preliminary Board Data Presentation

**Mission:** Seward Public Schools - a district rooted in excellence - in cooperation with family and community members is committed to the development of the whole student and affirms that all students will have the skills to become productive, resilient, and contributing members of their community..

# Presentation for today

Our presentation today will focus on NWEA as well as ACT composite scores.

We are unable to share NSCAS Growth, and ACT proficiency status scores at this time.

Parents have received score reports for ACT and have received individual score reports for NSCAS Growth with their student's report card.

# Reading

	ELA 2	ELA 3	ELA 4	ELA 5	ELA 6	ELA 7	ELA 8	ELA 9	ELA10
Fall 2025-2026 (New Norms)	179 (90)	194 (90)	201 (75)	211 (85)	213 (75)	220 (85)	217 (60)	227 (90)	230 (90)
Fall 2024-2025	179 (85)	191 (73)	206 (90)	206 (59)	215 (75)	216 (60)	220 (60)	228 (83)	228 (78)
Fall 2023-2024	176.3 (73)	195.1 (88)	199.2 (63)	209.9 (78)	213.1 (66)	217.3 (67)	220.1 (61)	226.1 (78)	230.7 (86)
Fall 2022-2023	180.2 (89)	190.3 (70)	204.1 (85)	208.6 (72)	214 (70)	217.4 (67)	219.3 (57)	228.4 (84)	230.9 (87)
Fall 2021-2022	175 (66)	194 (85)	203 (81)	208 (69)	215 (75)	216 (60)	221 (65)	228 (83)	227 (74)

# Literary- Prose and Poetry

	ELA 2	ELA 3	ELA 4	ELA 5	ELA 6	ELA 7	ELA 8	ELA 9	ELA10
Fall 2025-2026	180	194	200	210	211	220	215	225	228
Fall 2024-2025	180	191	204	206	215	215	219	227	227
Fall 2023-2024	178	196	198	209	213	217	219	225	230

# Informational Text

	ELA 2	ELA 3	ELA 4	ELA 5	ELA 6	ELA 7	ELA 8	ELA 9	ELA10
Fall 2025-2026	178	194	201	210	213	218	216	228	230
Fall 2024-2025	177	190	206	205	216	215	219	228	228
Fall 2023-2024	176	195	199	210	212	217	219	227	229
Fall 2022-2023	180	192	205	208	214	217	219	228	231

# Vocabulary

	ELA 2	ELA 3	ELA 4	ELA 5	ELA 6	ELA 7	ELA 8	ELA 9	ELA10
Fall 2025-2026	178	193	201	212	214	221	218	228	231
Fall 2024-2025	180	191	207	207	215	217	222	230	231
Fall 2023-2024	175	194	200	210	215	218	223	227	233
Fall 2022-2023	179	190	205	209	215	219	222	229	232

# Math

	Math 2	Math 3	Math 4	Math 5	Math 6	Math 7	Math 8	Math 9	Math 10
Fall 2025-2026 (New Norms)	176 (65)	195 (90)	203 (85)	214 (85)	213 (65)	227 (85)	234 (90)	242 (95)	249 (98)
Fall 2024-2025	179 (76)	194 (82)	208 (90)	210 (55)	218 (66)	226 (75)	233 (80)	241 (93)	244 (93)
Fall 2023-2024	178.1 (70)	197.4 (93)	202.2 (66)	214.4 (76)	217.6 (64)	224.7 (70)	230.1 (70)	238.3 (88)	245.1 (94)
Fall 2022-2023	183.9 (94)	193.7 (81)	209.2 (92)	216.6 (85)	218.1 (66)	226.3 (76)	232.1 (77)	241 (93)	243.1 (91)
Fall 2021-2022	179 (75)	197 (92)	207 (87)	216 (83)	219 (71)	224 (67)	233 (80)	240 (91)	242 (89)
Fall/Spring 2020-2021	180.9 193	194 209	204.1 217	214.2 225	217.3 229	225.8 236	231.4 240	238.3 240	242.8 247

# Number

	Math 2	Math3	Math 4	Math 5	Math 6	Math 7	Math 8	Math 9	Math 10
Fall 2025-2026	174	194	201	216	213	227	239	243	248
Fall 2024-2025	180	192	207	212	220	225	234	241	242
Fall 2023-2024	180	196	201	216	218	226	233	237	243
Fall 2022-2023	180	191	208	217	220	228	235	242	241
Fall 2021-2022	175	194	206	216	220	226	236	240	241
Fall/Spring 2020-2021	179 189	192 208	203 217	213 228	218 230	228 238	233 241	239 239	240 246
Fall 2019-2020	176.9	192.9	208.7	218.7	223.8	229.7	235.5	239.1	246.2

# Algebra

	Math 2	Math3	Math 4	Math 5	Math 6	Math 7	Math 8	Math 9	Math 10
Fall 2025-2026	171	193	204	209	213	226	233	244	250
Fall 2024-2025	173	193	208	209	217	225	232	244	247
Fall 2023-2024	170	195	202	214	217	224	230	239	248
Fall 2022-2023	182	194	208	215	219	226	231	241	243
Fall 2021-2022	177	196	207	215	220	223	231	241	244
Fall/Spring 2020-2021	180 193	195 208	204 215	213 223	218 228	225 234	230 241	239 241	244 248
Fall 2019-2020	181.9	196.3	209	217	222.6	227.7	231.8	239.4	248.9

# Geometry

	Math 2	Math3	Math 4	Math 5	Math 6	Math 7	Math 8	Math 9	Math 10
Fall 2025-2026	179	197	202	211	216	229	232	241	247
Fall 2024-2025	180	194	207	211	219	226	234	239	244
Fall 2023-2024	179	198	201	215	218	225	228	238	245
Fall 2022-2023	184	193	208	214	218	226	230	240	244
Fall 2021-2022	178	196	206	213	218	223	231	238	243
Fall/Spring 2020-2021	180 196	193 208	202 216	212 224	216 227	225 235	231 239	237 241	243 248
Fall 2019-2020	181.4	194.5	207.7	215.7	221.5	227.6	231.9	239.6	246

# Data

	Math 2	Math3	Math 4	Math 5	Math 6	Math 7	Math 8	Math 9	Math 10
Fall 2025-2026	183	198	212	220	212	228	233	240	248
Fall 2024-2025	183	195	211	210	217	227	232	242	245
Fall 2023-2024	182	200	205	213	218	224	230	239	245
Fall 2022-2023	189	196	213	220	217	225	233	241	243
Fall 2021-2022	184	200	211	219	217	224	233	240	241
Fall/Spring 2020-2021	185 195	195 213	207 220	217 226	217 230	225 237	231 241	238 240	244 246
Fall 2019-2020	181.6	195.9	214	219.8	220.4	228.8	233.3	241.1	249.2

# ACT 2024-2025

ACT	Composite	Math	Science	English	Reading
Fall	19.4	20.3	19.5	17.8	19.5
Spring	21.1	21.1	21.3	20.1	21.5

<b>25-26</b>	Composite	Math	Science	English	Reading
Fall	20.0	20.9	20.1	18.4	20.8

# ACT 3rd Year Cohort Test

Year	Composite	Math	Science	English	Reading
24-25	21.1(68)	21.1(70)	21.3(62)	20.1(60)	21.5(63)
23-24	20.8 (64)	20.7(68)	21.3(62)	20.3(60)	20.6 (59)
22-23	19.8(59)	20.4 (65)	20.3 (56)	18.3(51)	20 (53)
21-22	20.6	20.5	20.7	19.6	21.5
20-21	20.6	20.8	20.9	19.9	20.7
19-20 (Fall Test during Senior Year)	20.6	20.1	21	19.6	21.2

Thoughts? Questions?

Committee On American Civics Agenda  
10-10-25  
Seward Public Schools District Office

*Seward Public Schools - a district rooted in excellence - in cooperation with family and community members is committed to the development of the whole student and affirms that all students will have the skills to become productive, resilient, and contributing members of their community.*

*(Public Comment Available at this meeting)*

1. Appoint three board members to the Committee On American Civics
  
2. Celebrations of Holidays identified in LB 399
  - George Washington's Birthday
  - Abraham Lincoln's Birthday
  - Rev. Dr. Martin Luther King Jr.'s Birthday
  - Native American Heritage Day
  - Constitution Day
  - Memorial Day
  - Veteran's Day
  - Thanksgiving Day

3. The Civics Test- American Government and 8th Grade- Results

Fall 2024- American Government  
American Government students took the test and 100% passed.

25-26 School Year- 8th Grade  
80/89 scored at least a 60%

4. Social Studies Curriculum

5. Adjourn

**Holidays Recognized in Civics Law:**

Appropriate patriotic exercises suitable to the occasion shall be held under the direction of the superintendent in every public, private, denominational, and parochial school on George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day, or on the day or week preceding or following such holiday, if the school is in session.

**Civics Test/Paper/Meeting Requirement**

(i) Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student.

# School District of Seward Board Report

November 10, 2025

Jessica Dominy, Principal  
Seward Elementary School

Enrollment: as of November 3, 2025

- Preschool: 38
- Kindergarten: 89
- 1st Grade: 87
- 2nd Grade: 76
- 3rd Grade: 98
- 4th Grade: 95
- Total: 483

Upcoming Seward Elementary Events:

- November 13th: 3rd Grade Music Concert @ SHS, 5:30 PM
- November 18th: Turkey Bingo 5:00-6:00 PM
- November 18th: Cherrydale Pick Up (PTO fundraiser)
- November 17th-21st: Kindergarten Inside View Meetings
- November 20th: 2nd Grade Music Concert @ SES, 5:30 PM
- November 21st: Soybean Board Presentations to 4th Grade
- November 26th: No School
- November 27th: No School - Happy Thanksgiving!
- November 28th: No School
- December 1st-12th: All School Writing Assessment; mid-year MAP testing/DIBELS testing

Inside View Meetings:

I am looking forward to holding Inside View Meetings once again this year. Inside View meetings are 90 minute meetings with parents of each kindergarten class and myself. Together, we discuss instructional videos of SES teachers in action with students in kindergarten, and walk through curriculum, instruction, and how school is different and the same from when parents were in school. I see these meetings as a great opportunity to build relationships with parents and establish open communication with school from when children are at a young age.

Turkey Bingo:

Turkey Bingo will be held on November 18th from 5:00-6:00 PM at the elementary school. Turkey Bingo is a free PTO sponsored event where families can come play bingo for an hour and win turkeys (adults) and Thanksgiving toys (children). We always coordinate Turkey Bingo with our PTO fundraiser, Cherrydale, pick up. Families who participated in the fundraiser can also pick up items ordered during the fundraiser that afternoon before Turkey Bingo. We typically have a huge turnout for Turkey Bingo, and I'm sure this year is no exception!

Mid-Year Assessments:

It's hard to believe that we are already going to be taking our mid-year assessments soon. There has been a minor change at the state level regarding NSCAS testing (we will now be testing NSCAS separate from NWEA in the spring), but we have plans in place to make this change as

minimal as possible for our students and staff. We will complete our mid-year assessments like normal and use that data to prepare for second semester instruction.

School Improvement Team Meeting:

We had our first School Improvement Team meeting last month and enjoyed sharing our progress on our site plan. Each of our four action teams have been hard at work on their plans.

- ELA (English Language Arts) and Instructional Model: This team is working on short summaries to include in weekly newsletters to highlight instructional strategies that staff could use. They are also working on analyzing data from previous testing to see if there are any patterns with our reading scores that could be used to improve instruction.
- MTSS (Multi-Tiered Systems of Support): We began our enrichment reading program this year during 3rd and 4th grade WIN (Whatever is Needed) time. This team is also editing our MTSS plan so it can be published by the end of the year.
- Culture and Communication: The Bluejay Buddies program is up and running this year, which is our cross grade level groups that work together to share projects. The goal of this program is to help students make connections with others outside of their own grade level.
- Mental Health and Behavior: This team is working on updating our school rules, common expectation posters, etc. to rebrand to "The Bluejay Way."

**Board of Education Report**  
**Seward Middle School - Mr. Kirk J. Gottschalk**  
*10 November, 2025*

**1. Middle School Activities:**

- 11 Nov. - Veteran's Day Program, 0830 hrs. in main gym
- 11 Nov. - 7<sup>th</sup> Girls BBall @ Exeter-Milligan HS, 1600 hrs. (4:00 pm)
- 11 Nov. - 8<sup>th</sup> Girls BBall vs GI Westridge, (H), 1600 hrs. (4:00 pm)
- 11 Nov. - Wrestling Triangular vs Aurora, Central City (H) 1630 hrs. (4:30 pm)
- 13 Nov. - 6<sup>th</sup> Grade Vocal Music Concert, SHS, 1900 hrs. (7:00 pm)
- 17 Nov. - 7<sup>th</sup> Girls BBall @ Columbus Middle School, 1615 hrs. (4:15 pm)
- 17 Nov. - 8<sup>th</sup> Girls BBall vs. Columbus MS, (H), 1600 hrs. (4:00 pm)
- 18 Nov. - 7/8 Girls BBall vs Norfolk, both gyms (H), 1600 hrs. (4:00 pm)
- 18 Nov. - Wrestling Quad @ Columbus MS, 1615 hrs. (4:15 pm)
- 20 Nov. - 7<sup>th</sup> Girls BBall @ GI Westridge, 1615 hrs. (4:15 pm)
- 20 Nov. - 8<sup>th</sup> Girls BBall vs Lincoln Eagles (H) 1600 hrs. (4:00 pm)
- 24 Nov. - 7<sup>th</sup> Girls BBall vs Aurora, Home, 1600 hrs. (4:00 pm)
- 24 Nov. - 8<sup>th</sup> Girls BBall @ Aurora, 1600 hrs. (4:00 pm)
- 25 Nov. - 7<sup>th</sup> Girls BBall vs Col. Scotus, Home, 1600 hrs. (4:00 pm)
- 25 Nov. - 8<sup>th</sup> Girls BBall @ Col. Scotus, 1830 hrs. (6:30 pm)
- 2 Dec. - Wrestling Quad. (Centennial, Milford), @ Crete MS, 1630 hrs. (4:30 pm)
- 2 Dec. - Seward 7/8 Girls BBall Tournament @ M.S., 1600 hrs. (4:00 pm)
- 2 Dec. - 7/8 Girls Basketball at Schuyler (B/C Teams Only), 1630 hrs. (4:30 pm)
- 4 Dec. - Seward 7/8 Girls BBall Tournament @ M.S., 1600 hrs. (4:00 pm)
- 4 Dec. - 7/8 Girls Basketball at Crete (B/C Teams Only), 1600 hrs. (4 pm)
- 6 Dec. - Wrestling Invitational at Schuyler, 0830 hrs. (8:30 am)
- 8 Dec. - 7<sup>th</sup> Girls Basketball vs York (Home), 1600 hrs. (4:00 pm)
- 8 Dec. - 8<sup>th</sup> Girls Basketball at York MS, 1630 hrs. (4:30 pm)

**2. Character Building Recognition.** Each quarter our teachers nominate students who have displayed good character consistently, discuss it at their team meeting, provide a rationale then submit the names to me for final approval. The M.S. PTO supports this recognition by purchasing a gift card for each student from a local business, usually Dairy Queen. Parents will also receive a letter from school acknowledging their recognition. Students recognized 1<sup>st</sup> quarter:

**5<sup>th</sup> Grade:** Sawyer Hansling, Phoebe Hunt, Gabrielle Myles, Blakeley Nantkes, Arthur Newman, Alexis Roth, Oliver Sommerfeld, Aubrey Zvwieck

**6<sup>th</sup> Grade:** Berkley Anderson, Rex Butcher, Dahlia Cabeies, Logan Dietz, Emma Easterday, Knox Niebrugge, Hope Reminton

**7<sup>th</sup> Grade:** Bryson Lukert, Henry Sommerfeld, Kaylee Steinmeyer

**8<sup>th</sup> Grade:** Not submitted by press time.

**3. SCIP - School Community Intervention Program.** We currently have 15 students who have been referred to the SCIP team. Our long-used Youth Assistance Program (YAP) is no longer offered. This involved a counselor from Blue Valley Behavioral Health coming in and conducting a screening/evaluation which includes 6 sessions at no charge to the family.

**4. Teammates.** This is our mentoring program where adults in the community are trained then matched with students who could benefit from a positive role model from outside the home. Students meet with their mentor for one hour a week at school. We currently have 11 kids who are matched with mentors and two more we are waiting on mentors to complete their training. Mrs. Kimbrough is our Teammates district Program Coordinator.



**Board of Education Report  
November 2025  
Seward High School  
Scott Axt    Rich Eber    Scott Curry**



**Winter Sports Key Dates:**

Winter Sports Practice: will begin Monday, November 17,

**NSAA Moratorium:**

There will be no sports practices or competitions from December 24 through December 28 because of the mandatory five-day NSAA moratorium. Additional information regarding winter break sports practices and competitions will be communicated directly by each sport's coach.

**Parent/Teacher Conferences:**

The second round of parent/teacher conferences is scheduled for Wednesday, November 12th, from 5:30-7:30 p.m.

**Junior Parent/Guardian Session with Counselors (5:45-6:30)**

A special program will be held for the parents/guardians of junior students on the evening of the November 12th parent/teacher conferences. The presentation will start at 5:45 p.m. in the new theater and will last approximately 45 minutes. School staff will share information regarding post-high school admissions tests, college planning, financial aid, and 2025-26 course registration.

**End of First Semester and Start of Second Semester:**

The last day of classes before winter vacation is Friday, December 19. Classes will dismiss early at 1:30. We will be holding our term 2 P.R.I.D.E. rally at 9:00 AM and also going to have a guest speaker at 12:30 pm (Mike Donahue from Value Up). Mr Donahue will focus on positive school culture and self-worth. School resumes with the start of the second semester on Tuesday, January 6.

**Class of 2026 Commencement Ceremony:**

The 141st annual Seward High School commencement ceremony will be held on Sunday, May 17th, at 2:00 p.m.

**College Week:**

October 21st-October 24th was "College Week" for SHS. All staff at SHS contributed to the week by wearing gear from the colleges they attended, sharing their personal postsecondary stories with students, and participating in the array of activities offered throughout the week. A big thank you to our counselors, Noelle Baker and Kevin Fields, for the work they did behind the scenes to make the week a success! Overall, it was a great short week for our students and school. We had a tremendous number of students apply to many different colleges. I feel that we accomplished our objectives of improving college and career awareness for all of our student body.

**ACT Test:**

All Juniors took the ACT on October 22nd. Individual meetings are scheduled in November with each student to review their scores and set an improvement plan. We plan to use the John Baylor On to College Test Prep beginning in January with all Juniors. It was very successful last year

**Activities:**

Softball - Played in a District Semifinal game and lost to the State tournament's runner-up finisher.

Volleyball - Played in a District Final vs Omaha Skutt Catholic.

Girls Cross Country - Girls earned 8th at STATE, Boys earned 2nd at STATE

Football - Top 16 and still playing!

Girls Golf - Sent 1 to the State Golf Championship

Band - Received a Superior Rating at the State Championship in Lincoln.

**Staying Connected with Seward High School:**

**Building/District Website:** [www.sewardschools.org](http://www.sewardschools.org)

**Facebook:** <http://www.facebook.com/sewardpublicschools>

**Twitter:** @SewardBlueJays

**Activity Calendar:** <https://manager.gobound.com/ne/schools/seward/2025-26>



School District of Seward Board Report  
Dr. Shannon Hall-Schmeckpeper,  
Director of Special Services  
November 2025

### **Special Education**

We have a break from reports due to NDE. Our projection and justification of students who will take the Alternative Assessment opposed to the Regular State Assessment, is due November 25th.

Unified Bowling is off to a fantastic start, earning 1st place at their first two meets! This is an outstanding opportunity for our students to participate in inclusive athletics. The next meet will be held at the Seward Bowling Alley on November 20th after school. Special thanks to Tom Reeves for his continued generosity in allowing our students to practice and compete at the bowling alley.

We are excited for the opportunity for 16 high school students who work with Voc Rehab to attend the SE Nebraska Job Expo: "Employment is for Everyone" on November 19th at Innovation Campus in Lincoln. Students will engage in hands-on career exploration and gain exposure to potential career pathways.

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### **Title**

At the elementary level, 69 students in grades Kindergarten through 4th grade are currently receiving Title Reading support, along with 12 students at our non-public schools.

Through our MTSS system, students who meet criteria for additional reading support work daily with a Title teacher or paraprofessional. The goal of these interventions is to provide targeted support so students can successfully access grade-level curriculum.

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### **Preschool**

We continue to have **openings** in both our morning and afternoon preschool classrooms. Families interested in enrolling their children are encouraged to contact the school for more information.

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### **Sixpence**

Our Sixpence program in Seward County continues to grow and improve. Sixpence provides funding and guidance to high-quality early childhood programs serving children from prenatal to age three, particularly those who may face developmental challenges. We are currently serving 12 children in Seward.

We will attend the Sixpence Fall Conference in Columbus on November 5th.

The Sixpence Annual Meeting will be held on December 1st, where we will review our annual goals and collaborate with community partners to strengthen early learning supports for families in our area.

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### **English Language Learners (ELL)**

We currently have 5 students district-wide receiving ELL support services, with 2 students who have transitioned to monitor status this year.

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### **High Ability Learners (HAL)**

A focus area in our District Strategic Plan is High Ability Learners.

The District HAL Committee held its first meeting during our last plan day. Members reviewed the district's HAL mission and discussed the pending Rule 3 revisions. Each committee member also serves as a lead on their building's HAL Action Team, ensuring communication and alignment as we continue progress toward our strategic plan goals.

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**Thank you** for your ongoing dedication, time, and support. Your commitment to our students and schools is appreciated.

*Dr. Shannon Hall-Schmeckpeper*

Dr. Shannon Hall-Schmeckpeper  
Director of Special Services

Seward Public Schools Special Programs Enrollment Data

Data as of 30th  
of last month

2025-2026

	Sept	Oct	Nov	Dec	Feb	March	April	May	June
<b>Special Education Open Evaluations</b>									
Public School									
Birth to 3 (IFSP)	2	2	1						
3-5	0	0	2						
School Age	0	2	3						
Non-Public School	0	0	0						
<b>Special Education Numbers</b>									
Birth to 3 (IFSP)	12	11	12						
Preschool Numbers									
Community (IEP)	9	10	9						
Pre-K (IEP)	18	18	20						
PreK (No IEP)	19	19	19						
<b>Total Birth to 5 Special Education</b>	<b>39</b>	<b>39</b>	<b>41</b>						
School Age (K-21 programming)									
<b>Total Public School Special Education Enrollment</b>	<b>203</b>	<b>198</b>	<b>200</b>						
<b>Total Non-Public School Special Education Enrollment</b>	<b>22</b>	<b>22</b>	<b>20</b>						
<b>Grand Total Special Education Enrollment</b>	<b>264</b>	<b>259</b>	<b>261</b>						

<b>Special Programs</b>							
HAL	127	131	131				
ELL	5	5	5				
ELL Monitor	2	2	2				
504	58	60	62				
Sixpence	13	13	14				
Title 1: Public		68	68				
Title1: Non-Public		12	12				
Migrant	1	1	1				
Immigrant	0	0	0				

SCHOOL DISTRICT OF SEWARD  
410 South Street  
Seward, NE 68434



Dr. Matt Dominy  
Director of Curriculum and Staff  
Development  
Phone: (402) 643-2941  
FAX: (402) 643-4986

## November 2025 Board Report for Curriculum and Staff Development

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Board Members,

We have had a good month since our last meeting! Our Junior students completed their ACT assessment, we have had great success with all activities, and our teachers and students are creating special moments that they will remember for a lifetime! Thank you for all that you do to support our efforts!

Dr. Dominy

### **Curriculum**

During our October Staff Development Day, the Business, Technology, PE/Health, and Library departments met for our first curriculum development meeting. The teachers examined current research in their fields, examined Nebraska and National standards, and identified belief statements and a philosophy for each area. We also discussed the format for the curriculum documents that these teachers will be creating and the Storyboard format was shared with them. We have begun to contact vendors for the business area and we will identify curricular equipment that the other departments may need. Teachers of health are comfortable with the current instructional materials and the other areas are unlikely to adopt written instructional materials.

### **Instruction**

Last month, Mrs. Rising presented information about the UNO Early literacy program and the professional development that our elementary teachers are currently receiving. Concurrently, our district leadership team is receiving training from an author from Solution Tree regarding leading a district focused on literacy and ensuring that we have a long-term plan to support literacy in our district. This work is in alignment with our strategic plan that has a clear focus on literacy.

### **Staff Development**

Our October Staff Development Day was a success. Staff received professional development from our LMHP Jamie regarding suicide prevention. Warning signs were provided to the staff as well as resources to support both staff and students. Our elementary teachers continued

their literacy professional development in the area of phonics. As mentioned above, our Business, Technology, PE/Health and Library curriculum teams met and made good progress on our curriculum review cycle. We were also able to meet in our action teams, complete a district wellness committee meeting, and provide flu shots to our staff through Memorial Healthcare.

### **Assessment**

NSCAS Growth 3-8 and NSCAS ACT are still currently embargoed as of writing of this newsletter. I will be presenting information regarding ACT and NWEA at our October meeting.

### **Food Service/Wellness**

A number of our staff received \$150 Gift cards from the Educators Health Alliance for completing the Elevate requirements of the EHA wellness program part of our insurance.

Thank you for your support!

Dr. Matt Dominy

# November Staff Dev. News

November 1st, 2025

## SPS Mission

Seward Public Schools - a district rooted in excellence - in cooperation with family and community members is committed to the development of the whole student and affirms that all students will have the skills to become productive, resilient, and contributing members of their community.

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## Message From Matt: When We Know Better, We Do Better

I've always considered myself a flexible person—someone who pays attention to current research and is willing to make changes in practice when needed. After all, when we know better, we should do better.



However, I also hold some deeply rooted convictions about teaching reading. Yesterday, I attended a literacy training for district leaders, and as the presenter began sharing some of the latest research and best practices in literacy, I noticed my heart rate increase and my frustration rise. I asked myself why I was having these feelings when I've always trusted research.

After reflecting, I realized that many of my beliefs about teaching reading were formed long ago—shaped by incredible professors, reinforced through my own classroom experiences, strengthened by outstanding professional development during my time at a Reading First school, and validated by the success I've seen in the schools I've served. These beliefs are foundational to who I am as an educator. But I also realized something else: sometimes we have to pause, listen, and truly consider new perspectives. I stopped my brain from pushing back and instead opened my mind to what the presenter was saying. I thought about the students we still struggle to bring to grade-level literacy, and I recognized that in order to reach *every* learner, we may need to think differently. The research she shared challenged me—and that's a good thing.

So, I encourage you to take a moment this month to reflect on your own practice. What is one area in your life or your work where you might need to be open, consider the research, and make a change if necessary?

As we enter November, a month centered on gratitude, I want to take a moment to thank all of you for being a community of learners—educators who value one another and who continually strive to do what's best for students. Your dedication, reflection, and willingness to grow are what make our schools exceptional.

Happy Thanksgiving, and thank you for all you do.

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## Jon Gordon

### Slow Down and Enjoy the Ride

I almost didn't see one of the most beautiful places on earth.  
I was busy, stressed and had a lot on my mind.

I was in Banff speaking about Positive Leadership at The Gathering, the top branding festival for top brands, marketing geniuses and innovative creators. My family came with me and my daughter said, "Dad, let's go see Lake Louise, it's amazing and beautiful." I said, "I don't have time to see it. I'm preparing for my talk and have too much going on afterwards and don't feel like driving the 45 minutes to see it. Besides it's just a lake and I can see pictures of it online."

After my talk, my daughter asked me again if I wanted to see the lake and I had a change of heart. It was the first time my family and I had traveled together in a while, and I thought we should go see this lake even though I didn't think it would be a big deal.

Boy was I wrong.

It wasn't just a lake and the pictures online didn't do it justice.

Lake Louise was one of the most beautiful places I've ever seen and I'm so grateful my daughter persisted and I agreed to go. ([watch my video from the lake](#))

It's a reminder to me and hopefully to you that in the busyness of life, that seems to be moving faster and faster, we need to slow down and make time to see the beauty all around us.

We are not meant to live life indoors connected to our phones and computers 24/7. We are meant to connect with nature and enjoy places, events and opportunities that refresh our spirit and recharge our soul.

I want to encourage you to take a break from busyness and stress.

Visit a park. Take a hike. Go to a concert. Have a picnic with your family. Go see a movie in a theater. Do the thing you think you are too busy to do.

Create moments that make life memorable and meaningful.

As I wrote in *The Energy Bus*, the day we die we will have emails in our inbox and calls we still have to return.

We will never get it all done so we need to slow down and enjoy the ride!

Lead Positive,  
-Jon

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## The Power of Being Explicit

The Power of Being Explicit

Inspired by *It's Possible* by Pati Montgomery and Angela Hanlin

One of the central messages in *It's Possible* is that great reading instruction doesn't happen by accident—it happens by design. Pati Montgomery reminds us that **explicit instruction** isn't about making learning easy; it's about making it *clear*. When we teach explicitly, we tell students exactly what they need to know, why it matters, and how to do it. We model, we guide, we provide practice, and we give feedback. There's no guessing game for students—they see, hear, and experience what good reading looks like.

Montgomery challenges educators to think about how intentional our instruction truly is. Do we clearly state our learning goals? Do students know what success looks like? In explicit classrooms, teachers don't assume students will "pick up" phonics patterns, vocabulary, or comprehension strategies by exposure alone. Instead, skills are taught systematically and directly—step by step, with multiple opportunities for students to apply what they've learned. It's teaching that leaves nothing to chance.

Finally, Montgomery points out that explicit instruction is not just a teacher habit—it's a schoolwide commitment. For explicit instruction to thrive, schools need shared systems: structured literacy blocks, consistent routines, and ongoing professional learning that keeps everyone aligned. When we as educators create clarity for students, we create confidence—and when every teacher in a building commits to being explicit, every student gains access to the tools they need to become a successful reader.

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## Patriotic Holidays

Nebraska Revised Statute 79-724 requires the following:

Appropriate patriotic exercises suitable to the occasion shall be held under the direction of the superintendent in every public, private, denominational, and parochial school on George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King Jr.'s birthday, **Native American Heritage Day**, Constitution Day, Memorial Day, **Veterans Day**, and **Thanksgiving Day**, or on the day or week preceding or following such holiday, if the school is in session.

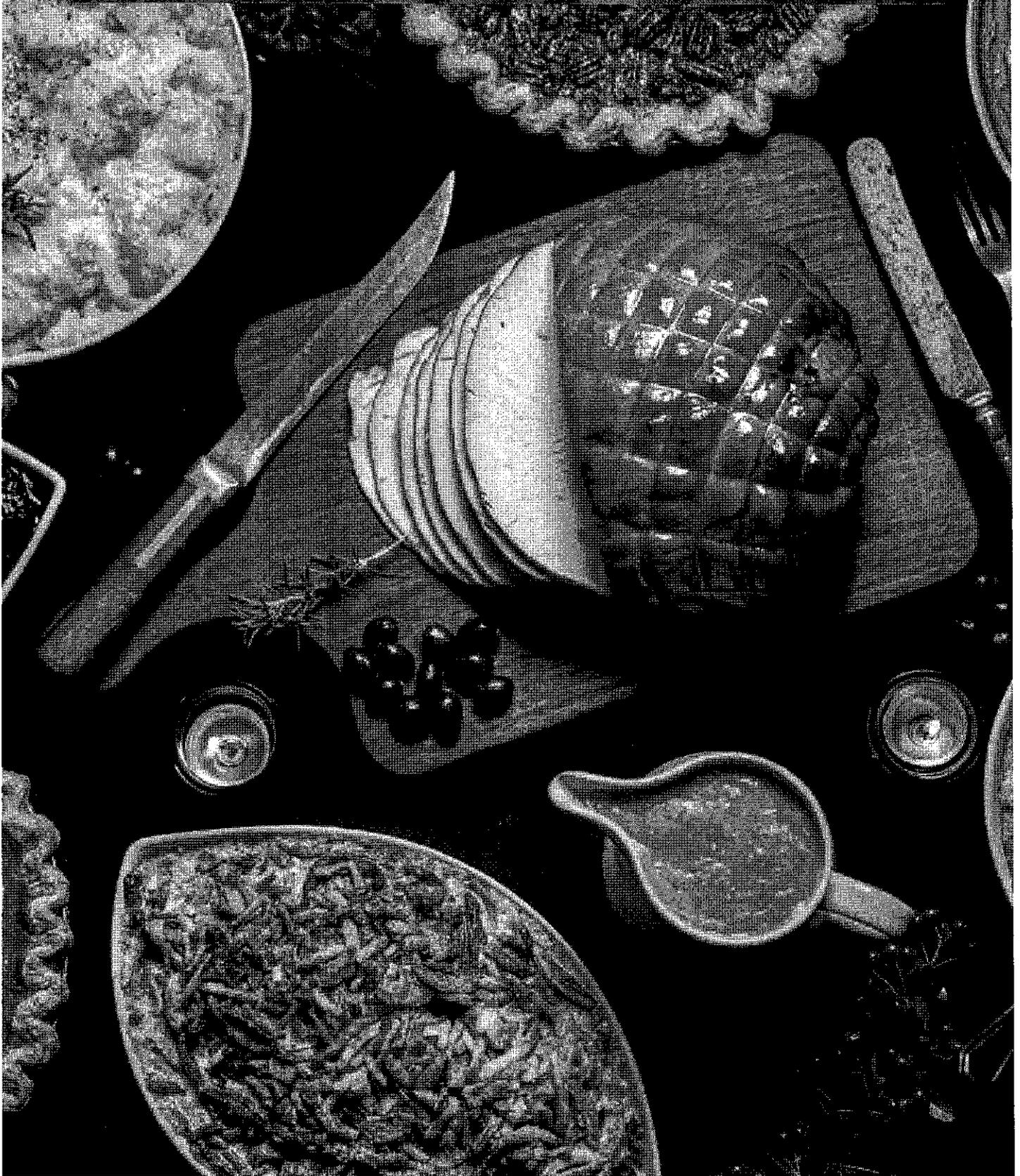
Veterans Day is November 11th

Thanksgiving Day is November 27th

Native American Heritage Day is November 28th



Seward Public Schools



# November School Board Report

**What one word would you use to describe your team culture and why?**

**Feel free to add any updates on your season as well!**

BLT (Avery Rodocker): The Bluejay Leadership Team would use the word **collaborative**. We all rely on each other to work together to complete daunting tasks. No one person can produce the results that our team can do together. Our team is made up of many different parts and pieces. That is the secret sauce to making us successful in setting up our student body for success. Each **dynamic** team member brings a versatile skill set to the table. Not only are we collaborative with each other and within the school, but we have a team that will communicate with the community to give the entire Bluejay Nation a sense of unity.

Girl's Golf (Blair Briggs): The Girls Golf Team is currently in the peaks of the off season. There is not much that our team members can do when the weather is changing so rapidly. During this past season, Coach Placke told us to try to **build consistency** and stay in the round of golf mentally and physically. He always told us after a tournament you should be tired. Coach Placke strives for each of his players to have **determination** when they play and that is what he has tried to illustrate this past season.

Football (Kayson Salyer): One word to describe our team is **determined**. We never back down from challenges, and we always give our best effort, whether we're winning or losing. Our determination drives us to work hard in practice, support each other, and keep improving every day. No matter the obstacles, we stay focused on our goals and push forward as one team.

Volleyball (Rilynn Hiser): If I could describe our team in one word, it would be **resilient**. Throughout the season, we faced many challenges and tough competition, but we always bounced back stronger and continued to push each other to improve daily. Even though our season ended with a hard-fought loss against Skutt Catholic this past Saturday, finishing 18-15, we are proud of how far we came. Every player on our team showed commitment and growth on and off the court.

Cheer (Kylie Hackbart): One word I would use to describe our cheer team is **enthusiastic**. Cheerleading embodies enthusiasm through energy and spirit. The SHS cheerleaders serve as motivators for both the team and the crowd, using chants, stunts, and, of course, our big smiles to build excitement at each game. The cheer team's consistent energy and positive attitude set the tone for school spirit, using enthusiasm to pump up the student section and parents on game days year-round.

Dance (Aubry Dodds): One word I would use to describe our team is **united**. A dance team can only succeed when we all move as one. Each dancer supports one another to create a form of art that we share. Everyone brings something unique, whether its ideas, tricks, or styles. Our unity allows us to combine our strengths and differences to create performances that showcase our teamwork, creativity, and dedication.

Girl's Cross Country (Aubree Solano): One word I could use to describe the girls cross country team is **supportive**. We are all there for each other. During hard workouts we push each other to do our best. At meets we are all cheering each other on no matter what.

Boy's Cross Country (Austin Koch):

Quiz Bowl (Ava Schlecta):

FFA (Kathryn Naber):

FBLA (Lucian Gunn): One word that would best be used to describe our Seward FBLA chapter would be **grinding**. We are about a month away from the online stock market challenge coming to a close, and our teams are performing well. We are also in the middle of the online personal finance and economics tests, and our scores are very promising. As a chapter, we will soon begin our "Giving Tree" community service project. It is a collaboration with CASA to help give kids in need gifts for Christmas. We are currently waiting on a list of kids from CASA, but we hope to receive about 70 gifts for children in need this year. We have had a great start to the year and hope to keep the momentum rolling as the year continues.

SkillsUSA (Grace Matulka): One word that best describes SkillsUSA is **career-ready**. One of our club's biggest strengths is our ability to prepare ourselves for our future careers and better the future of the job industry. Our culture spans to students who want to better themselves for the sake of their own future as well as motivate others to do the same. During the past SkillsUSA has been preparing for upcoming service tasks. The officers met and discussed community service events and possible fundraisers for the upcoming future. Some members of SkillsUSA worked concessions for the Halloween football game on October 31st. Some upcoming events include the Food Drive that will take place on November 24th from 5-7pm and the Blood Drive that will take place on December 4th from 9am-4pm. We can't wait to see the engagement we will get from these selfless events.

Show Choir (Ayda Metscke): If I had to describe our show choir's team culture in one word, it would be **teamwork**. Everyone pulls their weight and helps each other out, whether it's learning choreography,

vocals, or keeping the energy up during long rehearsals. We know that if one person slacks off, it affects everyone, so we push each other to give our best. At the end of the day, our performances come together because we trust each other and work as one team, not just a bunch of people on stage.

FCCLA (Audrey Broadwell): This month we wore pink in support for Breast Cancer. We also participating in Pumpkin Painting to celebrate the spirit of Halloween!

Key Club (Lexi Collings): One word that best describes Key Club is *selfless*. Our mission is to serve both our school and the community through meaningful acts of service. This year, more than 80 dedicated students have participated in a variety of service projects, consistently giving their time and energy to support others. So far, Key Club has organized the Bluejay Way Service Day, during which students volunteered at 10 different sites across Seward County, and raised funds for UNICEF through our Trick-or-Treat for UNICEF event held at a home football game. Through these efforts and many more planned throughout the year, Key Club continues to embody the spirit of service and make a positive impact on our community.

Marching Band (Kayla Albright): One word that represents Marching Band well is **diverse**. With over 90 members this year, we're the largest group in the school, bringing together students from all grades and skill levels. This diversity helps us build strong bonds by celebrating our differences and coming together through our unique talents and strengths.

We finished our season strong, earning a Superior rating (the highest possible rating) at the NSBA State Marching Band Competition. We also had a blast performing a fun Halloween show at the football game on October 31st. As we wrap up marching season, we're excited to transition into concert band and prepare for our upcoming performances for Veterans Day, the Holiday Parade, and our Winter Concert.

Softball (Lauren Frihauf): One word I could use to describe our team would be **committed**. The coaches and players all bought in and consistently gave our best effort in practice and games. Everyone could rely on each other to consistently show up and stay focused but have fun at the same time. We were committed to getting better as a whole, not just individually. Our culture created a sense of dependability. We all had each others backs through the ups and downs. Even though our season didn't last for as long as we would've liked, we grew a lot as a team since the beginning of the season.

## LEASE AGREEMENT FOR LEGION FIELD

This Agreement is made by and between **Seward County School District 80-0009**, commonly known as **Seward Public Schools**, a Nebraska political subdivision ("Lessee"), and the **City of Seward, Nebraska**, ("Lessor"). For good and valuable consideration, the parties hereto agree as follows:

- 1. Leased Premises.** The Lessor leases to the Lessee the Legion Field at Plum Creek Park, 2111 Karol Kay Blvd., Seward, Nebraska 68434, such parcel being an area made up of approximately 4.076 acres and including the legion field, fencing, scoreboard, press box, grandstands, dugouts, bullpens, as well as the batting cages and storage shed directly to the west thereof, as denoted on Exhibit A attached hereto ("Lease Premises").
- 2. Use of Leased Premises.** Lessee shall use the Leased Premises for sporting event and related recreational activities. Lessee shall not use the Leased Premises for any other purpose without the prior written consent of the Lessor. Lessee may use the Leased Premises on the terms and conditions specified herein. Lessee understands and agrees that it will not exercise the rights granted to it by the Lessor in such a way as to interfere with or adversely affect (1) any other property of the Lessor or (2) the operation and control of any of the programs of the Lessor. Lessor and its agents retain the right of entry to the Leased Premises at any time and for any purpose.
- 3. Control and Supervision.** Lessee shall be responsible for the supervision and safety of all persons who use or visit the Leased Premises. Lessee shall exercise that degree of control and supervision as is necessary to manage the Leased Premises effectively. Such control and supervision will include the enforcement of rules and regulations for the safety of persons who visit or use the Leased Premises.
- 4. Equipment and Supplies.** Except as otherwise provided in this Agreement, Lessee shall provide all resources, equipment, and supplies necessary for its use of the Leased Premises.
- 5. Use of Leased Premises by Other Persons or Organizations.** Lessee may allow other parties not subject to this Agreement to use the Leased Premises. Lessee will abide by Lessor policies and will require all third parties using the Leased Premises to also comply with such policies or resolutions.
- 6. Maintenance and Repair.** Lessee, at its sole expense, shall repair and maintain in good and clean condition the grounds, fixtures, and equipment and improvements located within the Leased Premises. Lessee acknowledges that the present condition of the Leased Premises is in good

order and repair, and that it has inspected the condition of the premises and accepts said premises in its present condition. Lessee shall be solely responsible for disposing of all trash, litter, and rubbish accumulated on the Leased Premises.

- 7. Utilities.** The Lessee shall be responsible for the utilities and water associated with the Leased Premises.
- 8. Term.** This Agreement shall remain in full force and effect from December 1, 2025, through December 1, 2055, unless sooner terminated or modified by mutual agreement of the parties. Beginning December 1, 2055, and each year thereafter, this Agreement shall automatically extend for a period of one year unless one party gives the other party at least one hundred eighty (180) days' written notice of its intent to terminate this Agreement. Upon termination of this Agreement, the rights of Lessee shall terminate, and all rights granted to Lessee hereunder shall revert to the Lessor.
- 9. Cost of the Lease.** Lessee agrees to pay rent at the rate of \$1 per year which shall be due on or before December 1<sup>st</sup> each year.
- 10. Ownership.** The Leased Premises and all improvements relating thereto, including any replacement thereof, shall at all times be and remain the sole and exclusive property of the Lessor. Lessee shall have no right, title, or interest therein or thereto; provided, however, Lessee's personal property located in or on the Leased Premises shall remain the property of Lessee.
- 11. Fixtures.** The following fixtures, equipment, and improvements erected on the Leased Premises by Lessee shall remain the sole property of the Lessee: Lessee may remove any such property from the leased premises at any time during or upon a reasonable time after termination of this Agreement. This section may be amended if the lease is terminated.
- 12. Default.** Lessee shall be in default under this Agreement if it breaches, defaults on, or otherwise fails to perform or satisfy any agreement, obligation, term, covenant, condition or provision set forth herein or arising hereunder, and such breach, default or failure to perform continues for a period of thirty (30) days after Lessee receives written notice of such breach or failure to perform from the Lessor; or, if such breach cannot reasonably be cured within such 30-day period, and Lessee fails to commence to cure such breach within such thirty (30) days after notice from the Lessor or fails to proceed diligently to cure such breach within a reasonable time thereafter.

12.1. Upon the occurrence of an event of default, the Lessor may, in addition to any other remedy or right given by law, terminate this

Agreement by delivery of written notice of such termination to Lessee and, thereupon, the Lessor may enter the Leased Premises or any portion thereof, upon the dates specified in such notice; and the Lessor shall be entitled to retake possession of the Leased Premises. If the Lessor elects to terminate the agreement as provided in this paragraph, Lessee shall forfeit all rights relating to the Leased Premises.

12.2. No remedy herein conferred upon or reserved to the Lessor is intended to be exclusive of any other remedy herein or any remedy provided or permitted by law; but each shall be cumulative, shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute, and may be exercised concurrently, independently or successively.

**13. Assignment and Subletting.** Lessee shall not assign any rights in this agreement or sublet the Leased Premises without the express written consent of the Lessor.

**14. Insurance.** Lessee shall maintain, at its sole cost and expense, public liability insurance to protect against liability incident to the use of or resulting from any accident occurring in, on, or about the Leased Premises. The minimum coverage under such insurance shall be \$1,000,000 for one accident and \$5,000,000 in the aggregate. Lessee agrees to cause the Lessor to be named as an additional insured on the policy described in this paragraph and shall take any other action which is necessary and effective to obtain a waiver of subrogation from the insurer such that neither Lessee nor the Lessor shall be liable to the insurer for negligence.

**15. Compliance with Law.** Lessee shall comply with all laws, orders, ordinances and other public requirements now or later pertaining to Lessee's use of the Leased Premises. Lessor shall comply with all laws, orders, ordinances, and other public requirements now or later affecting the Leased Premises. Lessor shall ensure that the Leased Premises meets all current applicable code requirements, including but not limited to fire/life safety codes and the Americans with Disabilities Act Accessibility Guidelines.

**16. Notices.** Notices required under this Agreement shall be sufficient if in writing and if personally delivered or mailed by certified mail, return receipt requested to the addressee at its address listed below:

Lessor:                      Seward Public Schools  
   Attn: Superintendent  
   410 South Street  
   Seward, NE 68434

Lessee: City of Seward  
Attn: City of Administrator  
537 Main Street  
Seward, NE 68434

- 17. Indemnification.** To the extent allowed by law, the Lessee and Lessor hereby waives and agrees to indemnify and save harmless the Lessor and its officials, agents, employees, and volunteers (hereinafter collectively referred to as "Indemnities"), against any and all claims of injuries, death, damage to property, liabilities, judgments, costs and expenses which may otherwise accrue against the other party's Indemnities in consequence of the performance of this Agreement, except for those losses or claims for damages solely caused by the negligence or willful misconduct of the Lessor or its Indemnities. The parties' obligation to indemnify and save harmless any Indemnities will survive the expiration or termination of this Agreement.
- 18. Damage or Destruction.** If the Leased Premises, or any portion thereof, are so damaged or destroyed by fire or other casualties, then Lessee is solely responsible for the clean-up, repair, and rebuilding of the Leased Premises, and for returning the same to its original state prior to damage or destruction.
- 19. Nondiscrimination.** The parties and all subcontractors, if any, shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.
- 20. Employment Eligibility Verification.** The parties shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a party employs or contracts with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.
- 21. Applicable Law.** This Agreement shall be governed by the laws of the State of Nebraska.
- 22. Entire Agreement.** This Lease constitutes the entire agreement between Lessor and Lessee regarding the subject matter hereof and supersedes all oral statements and prior writings relating thereto. Except for those set

forth in this Lease, no representations, warranties, or agreements have been made by Lessor or Lessee to the other with respect to this Lease or the obligations of Lessor or Lessee in connection therewith. The normal rule of construction that any ambiguities be resolved against the drafting party shall not apply to the interpretation of this Lease or any exhibits or amendments hereto.

**23. Amendment.** Any amendments to this Agreement shall be valid only upon the mutual agreement of the Lessor and Lessee and when reduced to writing.

**Seward Public Schools  
Lessee**

**City of Seward, Nebraska  
Lessor**

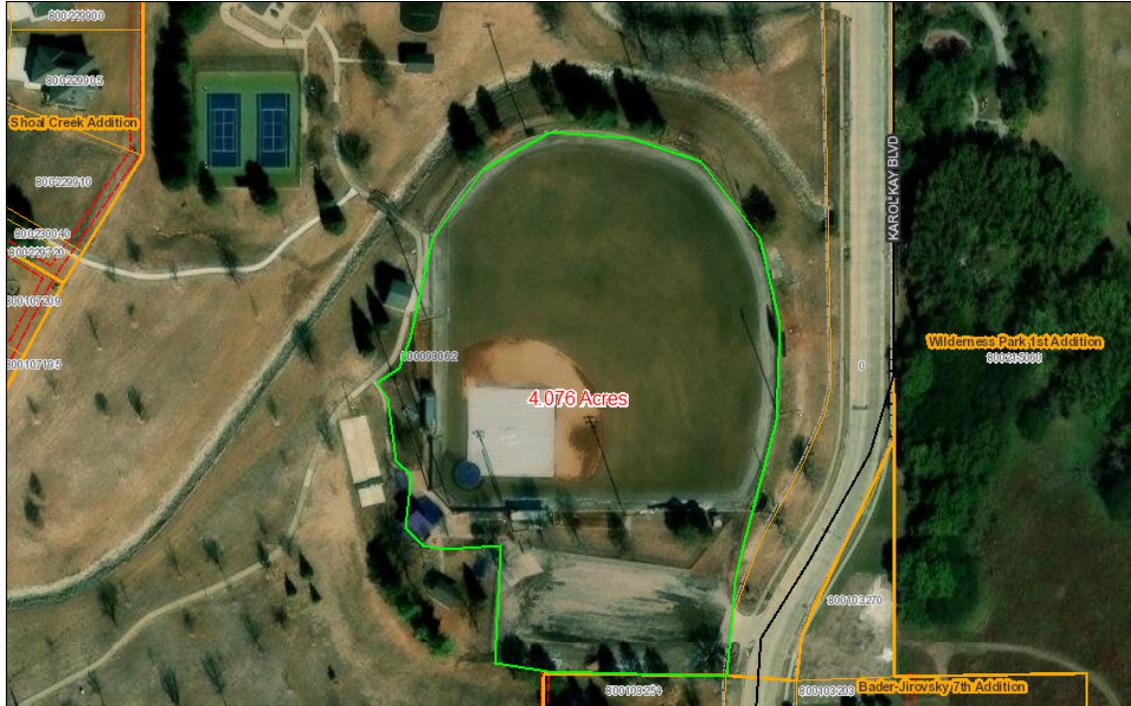
By: \_\_\_\_\_  
Board President

By: \_\_\_\_\_  
Mayor City of Seward

Date: \_\_\_\_\_, 2025

Date: \_\_\_\_\_, 2025

Exhibit A:



November 4, 2025  
14:24 PM

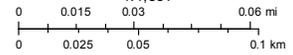
DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

1:1,857

**Sidewalks**

- ADA Sidewalk
- Deficient Sidewalk

- Missing Sidewalk
- Subdivisions
- Streets
- Parcels



Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community

City of Seward  
gWorks.

EXTRACT FROM MINUTES OF MEETING  
OF THE BOARD OF EDUCATION  
OF SEWARD COUNTY SCHOOL DISTRICT 0009  
(aka Seward Public Schools)

A meeting of the Board of Education (the “Board”) of Seward County School District 0009 (Seward Public Schools), in the State of Nebraska (the “District”), was convened in open and public session at 5:30 p.m. on November 10, 2025, at the Administrative Offices of the District, in Seward, Nebraska. Present were: President, \_\_\_\_\_ and Members, \_\_\_\_\_.

Absent were: \_\_\_\_\_.

Notice of the meeting was given in advance thereof by publication or posting, an affidavit of publication or certificate of posting being attached to these minutes, which notice advised of the availability of agenda for the meeting. Notice of the meeting was given in advance to all Members of the Board and a copy of their acknowledgment of receipt of notice and agenda is attached to these minutes. Reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date, and place of the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The President publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy posted in the room where the meeting was held. In accordance with Section 84-1412, R.R.S. Nebraska, the public was provided with an opportunity to speak at the meeting.

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

The President stated it was necessary for the Board to consider calling a special bond election and submitting to the voters of the District at such election a proposition for the issuance of bonds. After discussion, Board Member \_\_\_\_\_ offered the following resolution and moved its passage and adoption:

**RESOLUTION NO. 2025-001**

**A RESOLUTION CALLING FOR A SPECIAL ELECTION TO BE HELD IN SEWARD COUNTY SCHOOL DISTRICT 0009 (SEWARD PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA REGARDING A PROPOSITION TO ISSUE GENERAL OBLIGATION BONDS OF THE DISTRICT AND APPROVING RELATED MATTERS.**

Board Member \_\_\_\_\_ seconded the motion and upon roll call upon the question of adoption of said resolution, the following Board Members voted AYE:

\_\_\_\_\_.

The following voted NAY: \_\_\_\_\_.

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

More than a majority of the Board Members having voted in favor of the adoption of said resolution, the President declared the resolution adopted. A true and correct copy of the resolution is attached hereto.

**RESOLUTION NO. 2025-001**

**A RESOLUTION CALLING FOR A SPECIAL ELECTION TO BE HELD IN SEWARD COUNTY SCHOOL DISTRICT 0009 (SEWARD PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA REGARDING A PROPOSITION TO ISSUE GENERAL OBLIGATION BONDS OF THE DISTRICT AND APPROVING RELATED MATTERS**

BE IT RESOLVED by the Board of Education (the “Board”) of Seward County School District 0009 (Seward Public Schools), in the State of Nebraska (the “District”), as follows:

Section 1. The Board hereby finds and determines as follows:

(a) That the District is fully organized and has been so organized for more than one year prior to the passage of this Resolution as a Class III school district under Sections 79-102 and 79-407, R.R.S. Nebraska, as amended, maintaining both elementary and high school grades under the direction of a single board of education, the District embracing territory having a population of more than one thousand and not more than 150,000 inhabitants;

(b) That pursuant to Section 10-701, R.R.S. Nebraska, the District is authorized to issue bonds of the District for the purpose of constructing, improving, and repairing school facilities; and

(c) That it is necessary that the District expend funds to pay the costs of completing additions and improvements to the existing school facilities of the District, consisting of improvements to the safety and security of school building facilities; renovations and repairs to school buildings and other facility maintenance to replace building components at the end of their useful life; sports complex improvement and outdoor sports facility improvements; facility improvements related to special education programs, skilled trades education, and other educational programs, including constructing capital improvements, additions, making repairs or site improvements of existing district buildings, and providing the necessary equipment and apparatus for such buildings (collectively the “Project”);

(d) That to pay the costs of the Project, it is necessary for the District (i) to issue its general obligation bonds in one or more series and in the total principal amount not to exceed \$25,000,000, such bonds bearing interest at such rates, maturing on such dates, being sold at such prices and having such other terms and provisions, all as shall be determined by the Board, and (ii) to levy and collect annually a special levy of taxes against all the taxable property in the District sufficient in rate and amount to pay the principal of, the premium, if any, and the interest on said bonds as the same become due; and

(e) That the District has not submitted a proposition for the issuance of bonds for such purposes to the electors of the District within six months preceding the date of the special election called by this Resolution.

Section 2. The Board hereby directs and calls for a special election to be held in the District on Tuesday, February 10, 2026 (the “Election”), at which time there shall be submitted to the qualified electors of the District the following proposition:

“Shall Seward County School District 0009 (Seward Public Schools) in the State of Nebraska issue its bonds in a total principal amount not to exceed Twenty-Five Million Dollars (\$25,000,000) for the purpose of paying the costs of constructing capital improvements, additions, renovations, repairs, and site improvements on and to the District’s existing school buildings, property, and facilities, and paying the costs of the related apparatus and equipment, including, without limitation, all or a portion of the following projects and purposes:

- Improvements for the safety and security of District facilities;
- Renovations and repairs to school buildings and other facility maintenance to replace building components that have reached the end of their useful life;
- Facility improvements related to special education programs, skilled trades education, career technical and educational improvements (CTE), agricultural educational improvements and other educational programs; and
- Sports complex improvements and outdoor sports facility improvements;

with said bonds to be issued from time to time, to be sold in such series, at such prices, to bear interest at such rates, to become due at such times, and to have such other terms and provisions, all as may be fixed and determined by the Board of Education of the District?” and

“Shall the District cause to be levied and collected annually a special levy of taxes against all the taxable property in the District sufficient in rate and amount to pay the principal of, the premium, if any, and the interest on said bonds as the same become due?”

- FOR said bonds and tax
- AGAINST said bonds and tax

The ballots to be voted upon and cast at the Election shall have printed thereon the foregoing proposition, followed by the words: “FOR said bonds and tax” and “AGAINST said bonds and tax” following said proposition. Qualified electors voting in favor of said proposition shall blacken the oval opposite the words “FOR said bonds and tax” following said proposition, and qualified electors voting against said proposition shall blacken the oval opposite the words “AGAINST said bonds and tax” following said proposition.

Section 3. The Secretary of the Board or the Superintendent of Schools (the “Superintendent”) shall certify a copy of this Resolution to the Seward County Clerk as the

Election Commissioner of Seward County, Nebraska (the “Election Commissioner”), being the county containing the greatest number of electors in the District entitled to vote on the proposition described herein, no later than the eighth Friday prior to the date of the Election. The Election Commissioner shall cooperate with the Butler County Clerk to submit the question to the qualified voters of the District located in Butler County, Nebraska.

Section 4. The Election shall be conducted by the Election Commissioner in accordance with Sections 10-701 et seq., Reissue Revised Statutes of Nebraska, as amended (the “Bond Act”), and Sections 32-101 et seq., Reissue Revised Statutes of Nebraska, as amended (the “Election Act”). The Election Commissioner shall designate the polling places, appoint the election officials, and otherwise conduct the election as required by law. At the discretion of the Election Commissioner, the Election may be conducted by mail in accordance with Sections 32-952 through 32-960 of the Election Act. Each of the Secretary of the Board and the Superintendent is authorized and directed, in conjunction with the Election Commissioner, to do all other things and take all other action appropriate or necessary in order to cause said proposition to be submitted to the qualified electors of the District as above provided. The District shall reimburse the Election Commissioner for the expenses of conducting the Election, if any.

Section 5. The Secretary of the Board or the Superintendent, in cooperation with the Election Commissioner, shall cause notice of the election and a sample ballot to be published in accordance with applicable law.

Section 6. The Secretary of the Board or the Superintendent shall furnish the final form of the ballot for the Election to the Election Commissioner no later than 42 days prior to the date of such Election (or such earlier date as may be requested by the Election Commissioner). The ballot shall be substantially in the form submitted to this meeting (with any changes as may be required by the Election Commissioner), which is attached hereto as **Exhibit A**. The Secretary of the Board or the Superintendent shall publish, or shall cause to be published, the form of the sample ballot in the Seward County Independent, or such other legal newspaper of general circulation in the District, one time not more than 10 days nor less than 3 days prior to the Election.

Section 7. The Secretary of the Board or the Superintendent shall timely certify to the Election Commissioner a list of all registered electors of the District in counties other than Seward County qualified to vote on said proposition, if any.

Section 8. This Resolution shall be in force and take effect from and after its passage as provided by law.

ADOPTED this 10<sup>th</sup> day of November, 2025.

SEWARD COUNTY SCHOOL DISTRICT 0009  
(SEWARD PUBLIC SCHOOLS),  
IN THE STATE OF NEBRASKA

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

**EXHIBIT A**

**SAMPLE BALLOT**

**\$25,000,000  
SCHOOL BOND ELECTION  
SEWARD COUNTY SCHOOL DISTRICT 0009  
(SEWARD PUBLIC SCHOOLS)  
IN THE STATE OF NEBRASKA**

**Tuesday, February 10, 2026**

“Shall Seward County School District 0009 (Seward Public Schools) in the State of Nebraska issue its bonds in a total principal amount not to exceed Twenty-Five Million Dollars (\$25,000,000) for the purpose of paying the costs of constructing capital improvements, additions, renovations, repairs, and site improvements on and to the District’s existing school buildings, property, and facilities, and paying the costs of the related apparatus and equipment, including, without limitation, all or a portion of the following projects and purposes:

- Improvements for the safety and security of District facilities;
- Renovations and repairs to school buildings and other facility maintenance to replace building components that have reached the end of their useful life;
- Facility improvements related to special education programs, skilled trades education, career technical and educational improvements (CTE), agricultural educational improvements and other educational programs; and
- Sports complex improvements and outdoor sports facility improvements;

with said bonds to be issued from time to time, to be sold in such series, at such prices, to bear interest at such rates, to become due at such times, and to have such other terms and provisions, all as may be fixed and determined by the Board of Education of the District?” and

“Shall the District cause to be levied and collected annually a special levy of taxes against all the taxable property in the District sufficient in rate and amount to pay the principal of, the premium, if any, and the interest on said bonds as the same become due?”

FOR said bonds and tax

AGAINST said bonds and tax

Qualified electors voting in favor of said proposition shall blacken the oval opposite the words “FOR said bonds and tax” following said proposition, and qualified electors voting against said proposition shall blacken the oval opposite the words “AGAINST said bonds and tax” following said proposition.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



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

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Seward Public Schools District No. 9  
Seward, 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, and the aggregate remaining fund information of Seward Public Schools District No. 9, Seward, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District'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, and the aggregate remaining fund information of Seward Public Schools District No. 9, Seward, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows 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. 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 Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, 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 the Seward Public Schools District No. 9, Seward, Nebraska's basic financial statements. The supplementary information on pages 24 - 45 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 24 - 28 is the responsibility of management and was derived from and relate 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 24 - 28 is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 29 - 45 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2025, on our consideration of the Seward Public Schools District No. 9, Seward, 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 the Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting and compliance.

*Dana J Cole + Company, LLP*

Lincoln, Nebraska  
October 31, 2025

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Instruction	14,014,364	51,921	3,394,039	(10,568,404)
Support services - student	1,820,220	732,511		(1,087,709)
Support services - instruction	573,148			(573,148)
General administration	352,593			(352,593)
School administration	1,169,808			(1,169,808)
Central services	283,188			(283,188)
Operation and maintenance of plant	1,984,711			(1,984,711)
Student transportation	792,479	23,200	55,567	(713,712)
Categorical grants from:				
Private interest	5,125			(5,125)
School Nutrition Program	940,359	621,500	234,631	(84,228)
Cooperative expense	196,425			(196,425)
Capital outlay	858,911			(858,911)
Principal	1,450,000			(1,450,000)
Interest	103,665			(103,665)
Wire fees	300			(300)
Total governmental activities	<u>24,545,296</u>	<u>1,429,132</u>	<u>3,684,237</u>	<u>(19,431,927)</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/ PROGRAMS			
General receipts			
Taxes			
Property taxes - general purpose			8,758,359
Property taxes - debt service			1,401,709
Carline tax			10,271
Public power district sales tax			22,519
Penalties and interest on taxes			23,506
Motor vehicle taxes			1,183,983
County and ESU sources			105,010
State aid			2,413,080
Other state receipts			6,313,361
Interest			289,214
Other receipts			91,955
Total general receipts			20,612,967
Change in net position resulting from receipts and disbursements			1,181,040
NET POSITION, beginning of year			13,760,316
NET POSITION, end of year			14,941,356

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>ASSETS</b>			
Cash and cash equivalents			8,767,672
Certificates of deposit			3,289,287
Cash at county treasurer			2,893,816
<b>TOTAL ASSETS</b>			<b>14,950,775</b>
<b>LIABILITIES</b>			
Current payroll liabilities			9,419
<b>NET POSITION</b>			
Restricted for			
Debt services			1,844,676
Capital projects			359,125
School Nutrition Program			421,084
Unrestricted			12,316,471
<b>TOTAL NET POSITION</b>			<b>14,941,356</b>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Major Funds</u>		Other	Reclassifications	Total
	General Fund	Bond Fund	Governmental Funds		Governmental Funds
RECEIPTS					
Taxes					
Property taxes - general purpose	8,514,998		243,361		8,758,359
Property taxes - debt service		1,401,709			1,401,709
Carline tax	8,930	1,073	268		10,271
Public power district sales tax	19,596	2,356	567		22,519
Motor vehicle taxes	1,183,983				1,183,983
Penalties and interest on taxes	20,619	2,585	302		23,506
Tuition received from individuals	6,000				6,000
Tuition from education entities	11,881				11,881
Preschool tuition and fees	34,040				34,040
Transportation fees from other	23,200				23,200
Activities receipts			732,511		732,511
Contributions and donations	5,125				5,125
Other local receipts			1,476		1,476
Local license fees	6,528				6,528
Police court fines	418				418
Rental of school facilities	12,388				12,388
Textbook sales	294				294
County and ESU sources	105,010				105,010
State receipts	10,701,430	200,561	324,954		11,226,945
Federal receipts	951,703		232,030		1,183,733
Meal sales			621,500		621,500
Interest income	228,904	40,452	19,858		289,214
Nonrevenue receipts	49,726		16,000		65,726
Total receipts	<u>21,884,773</u>	<u>1,648,736</u>	<u>2,192,827</u>		<u>25,726,336</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other		Total
	General	Bond	Governmental	Reclassifications	Governmental
	Fund	Fund	Funds		Funds
DISBURSEMENTS					
Instruction	14,014,364				14,014,364
Support services - student	1,069,275		750,945		1,820,220
Support services - instruction	573,148				573,148
General administration	352,593				352,593
School administration	1,169,808				1,169,808
Central services	283,188				283,188
Operation and maintenance of plant	1,984,711				1,984,711
Student transportation	792,479				792,479
∞ Categorical grants from corporations and other private interest	5,125				5,125
School Nutrition Program			940,359		940,359
Cooperative expense			196,425		196,425
Capital outlay	242,453		616,458		858,911
Principal		1,450,000			1,450,000
Interest		103,665			103,665
Other		300			300
Total disbursements	<u>20,487,144</u>	<u>1,553,965</u>	<u>2,504,187</u>	<u>        </u>	<u>24,545,296</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	1,397,629	94,771	(311,360)		1,181,040
OTHER FINANCING USES					
Transfers in (out)	<u>(39,358)</u>		<u>39,358</u>	<u>        </u>	<u>        </u>
NET CHANGE IN FUND BALANCES	1,358,271	94,771	(272,002)		1,181,040
FUND BALANCES, beginning of year	<u>10,609,730</u>	<u>1,749,905</u>	<u>1,400,681</u>	<u>        </u>	<u>13,760,316</u>
FUND BALANCES, end of year	<u>11,968,001</u>	<u>1,844,676</u>	<u>1,128,679</u>	<u>        </u>	<u>14,941,356</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other		Total
	General	Bond	Governmental	Reclassifications	Governmental
	Fund	Fund	Funds		Funds
ASSETS					
ASSETS					
Cash and cash equivalents	6,420,183	1,219,490	1,127,999		8,767,672
Certificates of deposit	3,054,386	234,901			3,289,287
County treasurer's balances	2,433,513	390,285	70,018		2,893,816
Due from other funds	69,338			(69,338)	
	<u>11,977,420</u>	<u>1,844,676</u>	<u>1,198,017</u>	<u>(69,338)</u>	<u>14,950,775</u>
TOTAL ASSETS					
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Other payroll withholdings	9,419				9,419
Due to other funds			69,338	(69,338)	
Total liabilities	<u>9,419</u>		<u>69,338</u>	<u>(69,338)</u>	<u>9,419</u>
FUND BALANCES (DEFICIT)					
Restricted for					
Debt services		1,844,676			1,844,676
Capital projects			359,125		359,125
School Nutrition Program			421,084		421,084
Committed					
Student activities			447,791		447,791
Assigned for					
Capital outlay	1,124,560				1,124,560
Employee benefits	21,406				21,406
Subsequent year's budget	5,742,488				5,742,488
Unassigned	5,079,547		(99,321)		4,980,226
Total fund balances	<u>11,968,001</u>	<u>1,844,676</u>	<u>1,128,679</u>		<u>14,941,356</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>11,977,420</u>	<u>1,844,676</u>	<u>1,198,017</u>	<u>(69,338)</u>	<u>14,950,775</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 AUGUST 31, 2025

	Gifts and Donations Fund
ASSETS	
Cash and cash equivalents	<u>29,645</u>
TOTAL ASSETS	<u>29,645</u>
NET POSITION	<u><u>29,645</u></u>
ADDITIONS	
Interest	218
Other nonrevenue receipts	<u>5,349</u>
Total additions	<u>5,567</u>
DEDUCTIONS	
Gift and donation expenses	<u>1,320</u>
CHANGE IN NET POSITION	4,247
NET POSITION, beginning of year	<u>25,398</u>
NET POSITION, end of year	<u><u>29,645</u></u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, 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 Seward Public Schools District No. 9, Seward, Nebraska (the District).

Reporting Entity

Seward Public Schools District No. 9, Seward, 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. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

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

Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 funds 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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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.

The District reports the following nonmajor governmental funds:

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

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

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.

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.

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

Cooperative Fund - The Cooperative Fund is used by the District acting as the fiscal agent for any cooperative activity between the District and one or more public agencies as defined in Section 13-803(2) R.R.S. All public agencies, including the District acting as the fiscal agent, should show the payment for services to a cooperative in their General Fund.

The District reports the following fiduciary funds:

Gift and Donations Fund - The Gift and Donations Fund was established for the numerous gifts and donations for the different fundraising activities of the District. It is also used for memorials.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

Capital Assets

In accordance with the modified cash basis of accounting, 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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

In accordance with the modified cash basis of accounting, long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

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

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

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

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. Payment 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. There was no effect on the financial statements other than note disclosures. 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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

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.

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	12,056,959
Fiduciary funds	<u>29,645</u>
Total cash and investments	<u><u>12,086,604</u></u>

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

Demand deposits	8,797,317
Certificates of deposit	<u>3,289,287</u>
Total cash and investments	<u><u>12,086,604</u></u>

Maturities of certificates of deposit are as follows:

Less than one year	<u><u>3,289,287</u></u>
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SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

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, 2025, 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.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2025.

NOTE 3. RETIREMENT PLAN

Plan Description

Seward Public Schools District No. 9, Seward, 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.

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, 2024, 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

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$1,103,392.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$12,007,806. Total covered payroll was \$11,496,370. 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 (NPERS) 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>.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2025, consisted of the following public offering:

General Obligation School Building Refunding Bond,  
Series 2017, in the original amount of \$9,870,000  
dated December 20, 2017. The coupon rate  
ranges from 1.25% to 2.20%. Final payment is  
due December 15, 2027, with principal and  
interest being retired by the Bond Fund tax levy. 4,255,000

The following is a summary of public offering long-term debt transactions of the District for the year ended August 31, 2025:

	Original Issue	Balance September 1, 2024	Issued	Retirements	Bonds Outstanding August 31, 2025
Refunding					
2017 Refunding Bonds	9,870,000	5,705,000		1,450,000	4,255,000

The principal and interest maturities are as follows:

Years Ended August 31,	Principal	Interest	Total
2026	1,475,000	74,416	1,549,416
2027	1,495,000	43,968	1,538,968
2028	<u>1,285,000</u>	<u>14,135</u>	<u>1,299,135</u>
	<u>4,255,000</u>	<u>132,519</u>	<u>4,387,519</u>

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Terms	Payment Amount	Balance August 31, 2025
Postage machine	3/15/2024	60 months	171	7,363
Copy machines	5/1/2023	60 months	1,020	32,640

The District has entered into several lease agreements for equipment as follows:

1. Lease agreement with Bishop Business for nine copy machines with monthly payments of \$1,020 through April 2028.
2. Lease agreement with Pitney Bowes for a postage machine with monthly payments of \$171 through March 2029.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LEASES (Continued)

The leases are renewable and the District will not acquire the equipment at the end of the lease term. There are no other contingent or sublease rentals related to the leases.

Future lease payments under the agreements are as follows:

Years Ended	
August 31,	
2026	14,295
2027	14,295
2028	10,215
2029	<u>1,198</u>
Total future lease payments	<u><u>40,003</u></u>

NOTE 6. FEDERAL AWARD PROGRAMS

The District received funds under various federal 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. Management believes 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 7. INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund for support	<u>39,358</u>
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NOTE 8. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2025, of \$99,321. This deficit will be financed through future receipts of the fund or the General Fund.

NOTE 9. 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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Seward, 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, 2025, is as follows:

Total TIF valuation 2024	49,725,651
District's total levy (per \$100 valuation)	.690055
District share of tax abatement	343,135

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 31, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2025

24

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
<b>RECEIPTS</b>					
Local receipts					
Taxes					
Property taxes - general purpose	8,514,998				8,514,998
Carline tax	8,930				8,930
Public power district sales tax	19,596				19,596
Penalties and interest on taxes	20,619				20,619
Motor vehicle taxes	1,183,983				1,183,983
Tuition received from individuals					
regular education	6,000				6,000
Tuition from education entities	11,881				11,881
Preschool tuition and fees	34,040				34,040
Transportation fees from other					
private sources	23,200				23,200
Interest	181,731	46,988	185		228,904
Rental of school facilities	12,388				12,388
Contributions and donations	5,125				5,125
Local license fees and fines	6,528				6,528
Police court fines	418				418
Textbook sales	294				294
Revenue from other districts	1,500				1,500
County and ESU sources	105,010				105,010
State sources	10,701,430				10,701,430
Federal sources	951,703				951,703
Nonrevenue receipts	48,226				48,226
Total receipts	<u>21,837,600</u>	<u>46,988</u>	<u>185</u>	<u>          </u>	<u>21,884,773</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	13,449,454		576	564,334	14,014,364
Support services - students	1,069,275				1,069,275
Support services - instruction	573,148				573,148
General administration	352,593				352,593
School administration	1,169,808				1,169,808
Central services	283,188				283,188
Operation and maintenance of plant	1,984,711				1,984,711
Student transportation	892,479			(100,000)	792,479
Categorical grants from corporations and other private interest	5,125				5,125
State programs	35,789			(35,789)	
Federal programs	628,545			(628,545)	
Capital outlay		242,453			242,453
Total disbursements	<u>20,444,115</u>	<u>242,453</u>	<u>576</u>	<u>(200,000)</u>	<u>20,487,144</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,393,485	(195,465)	(391)	200,000	1,397,629
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	<u>(39,358)</u>	<u>200,000</u>		<u>(200,000)</u>	<u>(39,358)</u>
NET CHANGE IN FUND BALANCES	1,354,127	4,535	(391)		1,358,271
FUND BALANCE, beginning of year	<u>9,467,908</u>	<u>1,120,025</u>	<u>21,797</u>		<u>10,609,730</u>
FUND BALANCE, end of year	<u>10,822,035</u>	<u>1,124,560</u>	<u>21,406</u>		<u>11,968,001</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
RECEIPTS							
Taxes							
		243,354	7				243,361
		268					268
		567					567
		300	2				302
						732,511	732,511
	1,476						1,476
	2,601	152,242			170,111		324,954
	232,030						232,030
	621,500						621,500
	8,857	8,342	10			2,649	19,858
		16,000					16,000
	<u>866,464</u>	<u>421,073</u>	<u>19</u>	<u>    </u>	<u>170,111</u>	<u>735,160</u>	<u>2,192,827</u>
DISBURSEMENTS							
	940,359						940,359
						750,945	750,945
					196,425		196,425
		612,458	4,000				616,458
	<u>940,359</u>	<u>612,458</u>	<u>4,000</u>	<u>    </u>	<u>196,425</u>	<u>750,945</u>	<u>2,504,187</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(73,895)	(191,385)	(3,981)		(26,314)	(15,785)	(311,360)
OTHER FINANCING SOURCES							
Transfers	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>39,358</u>	<u>39,358</u>
27 NET CHANGE IN FUND BALANCES	(73,895)	(191,385)	(3,981)		(26,314)	23,573	(272,002)
FUND BALANCES (DEFICIT), beginning of year	<u>494,979</u>	<u>549,375</u>	<u>5,116</u>	<u>1,291</u>	<u>(73,007)</u>	<u>422,927</u>	<u>1,400,681</u>
FUND BALANCES (DEFICIT), end of year	<u>421,084</u>	<u>357,990</u>	<u>1,135</u>	<u>1,291</u>	<u>(99,321)</u>	<u>446,500</u>	<u>1,128,679</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2025

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
ASSETS							
ASSETS							
Cash and cash equivalents	490,422	287,972	1,135	1,291	(99,321)	446,500	1,127,999
County treasurer's balances		70,018					70,018
	<u>490,422</u>	<u>357,990</u>	<u>1,135</u>	<u>1,291</u>	<u>(99,321)</u>	<u>446,500</u>	<u>1,198,017</u>
TOTAL ASSETS							
	<u>490,422</u>	<u>357,990</u>	<u>1,135</u>	<u>1,291</u>	<u>(99,321)</u>	<u>446,500</u>	<u>1,198,017</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds	69,338						69,338
	<u>69,338</u>						<u>69,338</u>
FUND BALANCES (DEFICIT)							
Restricted for							
Capital projects		357,990	1,135				359,125
School Nutrition Program	421,084						421,084
Committed							
Student activities				1,291		446,500	447,791
Unassigned					(99,321)		(99,321)
Total fund balances (deficit)	<u>421,084</u>	<u>357,990</u>	<u>1,135</u>	<u>1,291</u>	<u>(99,321)</u>	<u>446,500</u>	<u>1,128,679</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>490,422</u>	<u>357,990</u>	<u>1,135</u>	<u>1,291</u>	<u>(99,321)</u>	<u>446,500</u>	<u>1,198,017</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual	
FUND BALANCE, beginning of year		<u>9,467,908</u>	<u>7,978,463</u>	
RECEIPTS				
Local sources				
Taxes				
1100	Property taxes - general purpose	13,317,000	8,514,998	11,811,602
1115	Carline tax	10,000	8,930	9,002
1120	Public power district sales tax	20,000	19,596	19,143
1125	Motor vehicle taxes	1,000,000	1,183,983	1,189,474
1140	Penalties and interest on taxes		20,619	27,370
1311	Tuition received from individuals regular education	30,000	6,000	9,640
1315	Tuition from education entities	10,000	11,881	11,675
1370	Preschool tuition and fees		34,040	44,573
1440	Transportation fees from other private sources	20,000	23,200	21,050
1510	Interest on investments	100,000	181,731	171,881
1910	Rental of school facilities		12,388	16,809
1911	Local license fees and fines		6,528	5,635
1920	Contributions and donations		5,125	7,998
1921	Police court fines	6,000	418	627
1941	Textbook sales	500	294	
1951	Miscellaneous revenue from other school districts within the state		1,500	
1990	Other local receipts	15,000		
	Total local sources	<u>14,528,500</u>	<u>10,031,231</u>	<u>13,346,479</u>
County and ESU sources				
2110	County fines and license fees	150,000	94,825	109,629
2210	Educational Service Unit receipts	7,000	10,185	9,331
	Total county and ESU sources	<u>157,000</u>	<u>105,010</u>	<u>118,960</u>
State sources				
3110	State aid	2,413,080	2,413,080	2,460,649
3120	Special education	2,300,000	2,422,642	2,206,443
3125	Special education transportation	50,000	55,567	85,968
3130	Homestead exemption		333,129	331,759
3131	Property tax credit		4,704,537	1,092,858
3133	Nameplate capacity tax	3,000	4,662	3,501
3155	Textbook loan	35,000		19,772

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
State Sources (Continued)				
3166	Flex funding - school age support services		109,227	109,227
3180	Pro-rate motor vehicle	35,000	32,819	34,800
3400	State apportionment	300,000	606,073	297,678
3535	High ability learners	12,000	12,194	12,778
3551	Career education		7,500	7,500
3552	School safety and security			2,000
	Total state sources	<u>5,148,080</u>	<u>10,701,430</u>	<u>6,664,933</u>
Federal sources				
4418	IDEA Part B, PEaK Projects		10,845	10,845
4424	Stronger connections bipartisan safer community grant		120,365	22,291
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies	100,000	211,833	57,110
4509	Title II, Part A: ESSA Supporting Effective Instruction		64,179	31,459
4516	IDEA Preschool (619) base/IDEA enrollment poverty (619) allocation	9,000	9,732	9,765
4518	IDEA Part B (611) base and enrollment poverty allocation	340,000	420,080	301,417
4519	IDEA enrollment/poverty			
4521	IDEA Part B proportionate share	15,000	33,215	28,279
4530	Other federal categorical receipts	50,000		
4708	Medicaid In Public Schools (MIPS)	13,000	23,628	17,772
4709	Medicaid Administrative Activities (MAAPS)	15,000	10,226	10,182
4998	Elementary and Secondary School Emergency Relief (ESSER III - ARP)		47,600	487,778
	Total federal sources	<u>542,000</u>	<u>951,703</u>	<u>976,898</u>
Nonrevenue receipts				
5301	Insurance adjustments	4,000	17,062	10,697
5690	Other nonrevenue receipts	15,000	31,164	44,636
	Total nonrevenue receipts	<u>19,000</u>	<u>48,226</u>	<u>55,333</u>
	Total receipts	<u>20,394,580</u>	<u>21,837,600</u>	<u>21,162,603</u>
TOTAL FUNDS AVAILABLE			<u>31,305,508</u>	<u>29,141,066</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS				
Instruction				
1100	Regular instruction	11,200,000	10,391,469	9,900,331
1125	Regular instructional programs school age (flex-spending)		151,258	146,101
1150	Limited English proficiency		45,966	43,308
1160	Poverty programs		124,003	107,147
1200	Special education programs	3,200,000	2,549,935	2,530,276
1291	Early childhood - SPED - ages 3 - 5		154,127	141,555
1292	Early childhood - SPED - ages 0 - 2		24,376	34,901
1295	Special education - unified sports		2,700	2,412
1300	Summer school		5,620	4,754
Support services - student		1,550,000		
2120	Guidance services		379,586	366,210
2130	Health services		69,820	64,326
2140	Psychological services			
2141	Psychological services - SPED - school age		121,381	117,456
2151	Speech pathology and audiology services - SPED school age		293,183	282,710
2152	Speech pathology and audiology services - SPED - ages 3 - 5		73,156	108,175
2153	Speech pathology and audiology services - SPED - ages 0 - 2		19,281	14,279
2161	Occupational therapy - related services - SPED - school age		42,331	36,397
2162	Occupational therapy - related services - SPED - ages 3 - 5		2,566	119
2163	Occupational therapy - related services - SPED - ages 0 - 2		11,141	10,303
2171	Physical therapy - related services - SPED - school age		14,823	16,713
2172	Physical therapy - related services - SPED - ages 3 - 5		709	
2173	Physical therapy - related services - SPED - ages 0 - 2		11,975	11,132
2181	Visually impaired/vision services - SPED - school age		23,968	19,379
2182	Visually impaired/vision services - SPED - ages 3 - 5		1,798	1,599
2183	Visually impaired/vision services - SPED - ages 0 - 2		3,557	3,987
2190	Other			

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)				
	Support services - instruction	700,000		
2211	School improvement			502
2212	Instruction and curriculum		225,417	192,918
2220	Library/media services		338,415	328,009
2223	Audio - visual services			
2240	Academic student assessment		9,316	6,379
	Support services - general administration			
2310	Board of Education	50,000	25,228	26,982
2320	Executive administration	400,000	324,359	311,778
2330	District legal services	25,000	3,006	3,301
	Support services - school administration			
2410	Office of the Principal	1,370,000	1,009,017	975,044
2490	Other		160,791	150,001
	Central services	350,000		
2510	Fiscal services		178,430	149,935
2570	Personnel services			4,564
2580	Administration technology services		104,758	101,921
	Operation and maintenance of plant	2,200,000		
2610	Operations of buildings		693,447	577,186
2620	Maintenance of buildings		1,146,127	1,163,726
2630	Care and upkeep of grounds		129,908	78,433
2640	Care and upkeep of equipment		15,229	15,955
2650	Vehicle operation and maintenance (other than student transportation vehicles)	80,000		1,471
	Student transportation			
2710	Vehicle operation - regular education	960,000	690,201	640,115
2712	Vehicle operation - SPED - school age	200,000	48,671	41,020
2713	Vehicle operation - SPED - below age five		24,764	25,635
2730	Vehicle servicing and maintenance - regular education		97,463	120,880
2792	Other student transportation services - SPED - school age		31,380	28,442
	State programs			
3400	Categorical grants from corporations and other private interest		5,125	7,998
3535	High ability learners		12,194	12,778
3551	Career education		7,500	7,500
3552	School safety and security act		2,000	
3599	State categorical programs - other	60,000	14,095	17,833

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)			
Federal programs	700,000		
6200 Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies		116,903	113,970
6210 Title I, Accountability			
6310 Title II, Part A ESSA Supporting Effective Instruction		48,090	40,665
6406 IDEA preschool (619) base allocation		9,732	9,765
6408 IDEA Part B (611) base enrollment and poverty allocation (Birth through age 21)		334,619	332,801
6412 IDEA Part B proportionate share		26,533	30,226
6418 IDEA Part B PEaK projects		10,845	10,845
6424 Stronger connections bipartisan safer community grant		81,823	60,833
6998 Elementary & Secondary School Emergency Relief (ESSER III)			75,725
8000 Transfers	50,000	39,358	44,452
Other	2,432,543		
Total disbursements	<u>25,527,543</u>	<u>20,483,473</u>	<u>19,673,158</u>
FUND BALANCE, end of year		<u>10,822,035</u>	<u>9,467,908</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		6,121,905	3,762,622
Certificate of deposit		2,206,698	2,200,771
Due from other funds		69,338	81,435
Other payroll withholdings		(9,419)	(1,848)
		<u>8,388,522</u>	<u>6,042,980</u>
County treasurers		<u>2,433,513</u>	<u>3,424,928</u>
TOTAL FUND BALANCE		<u>10,822,035</u>	<u>9,467,908</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>1,120,025</u>	<u>1,138,102</u>
<b>RECEIPTS</b>			
Transfer - General Fund (as disbursed from the General Fund)	100,000	200,000	100,000
Interest received	<u>30,000</u>	<u>46,988</u>	<u>51,014</u>
Total receipts	<u>130,000</u>	<u>246,988</u>	<u>151,014</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>1,367,013</u>	<u>1,289,116</u>
<b>DISBURSEMENTS</b>			
Capital outlay	<u>1,098,102</u>	<u>242,453</u>	<u>169,091</u>
FUND BALANCE, end of year		<u>1,124,560</u>	<u>1,120,025</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking and savings accounts		276,872	274,874
Certificates of deposit		<u>847,688</u>	<u>845,151</u>
		<u>1,124,560</u>	<u>1,120,025</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>21,797</u>	<u>22,040</u>
RECEIPTS			
Interest	<u>135</u>	<u>185</u>	<u>198</u>
TOTAL FUNDS AVAILABLE		<u>21,982</u>	<u>22,238</u>
DISBURSEMENTS			
Benefits paid	<u>17,310</u>	<u>576</u>	<u>441</u>
FUND BALANCE, end of year		<u>21,406</u>	<u>21,797</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>21,406</u>	<u>21,797</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>422,927</u>	<u>384,380</u>
RECEIPTS			
Interest	2,500	2,649	3,182
Activities receipts	674,000	732,511	703,698
Transfers from the General Fund	<u>38,000</u>	<u>39,358</u>	<u>44,452</u>
Total receipts	<u>714,500</u>	<u>774,518</u>	<u>751,332</u>
TOTAL FUNDS AVAILABLE		<u>1,197,445</u>	<u>1,135,712</u>
DISBURSEMENTS			
Activities expenses	<u>710,000</u>	<u>750,945</u>	<u>712,785</u>
FUND BALANCE, end of year		<u>446,500</u>	<u>422,927</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>446,500</u>	<u>422,927</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>494,979</u>	<u>500,791</u>
RECEIPTS			
Sale of lunches and milk	640,000	621,500	643,904
State reimbursement	5,500	2,601	2,859
Federal reimbursement	408,000	232,030	298,005
Other local receipts	350	1,476	33
Nonrevenue receipts			
Interest	3,400	8,857	5,363
Total receipts	<u>1,057,250</u>	<u>866,464</u>	<u>950,164</u>
TOTAL FUNDS AVAILABLE		<u>1,361,443</u>	<u>1,450,955</u>
DISBURSEMENTS			
Salaries	15,000	12,526	23,496
Payroll taxes and benefits	2,500	2,188	4,119
Purchased services	1,000,000	842,916	878,749
Food and supplies	51,500		
Capital outlay	300,000	78,221	29,360
Other expenses	3,000	4,508	20,252
Total disbursements	<u>1,372,000</u>	<u>940,359</u>	<u>955,976</u>
FUND BALANCE, end of year		<u>421,084</u>	<u>494,979</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		490,422	576,414
Due to other funds		<u>(69,338)</u>	<u>(81,435)</u>
		<u>421,084</u>	<u>494,979</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>1,749,905</u>	<u>1,688,507</u>
RECEIPTS			
Taxes			
Property taxes - debt purpose	1,600,000	1,401,709	1,413,324
Carline tax	980	1,073	1,106
Penalties and interest on taxes		2,585	2,702
Public power district sales tax		2,356	2,280
Homestead exemption		40,026	40,165
Property tax credit		156,021	132,297
Nameplate capacity tax	800	560	424
Pro-rate motor vehicle	3,600	3,954	3,866
Interest	<u>11,000</u>	<u>40,452</u>	<u>26,212</u>
Total receipts	<u>1,616,380</u>	<u>1,648,736</u>	<u>1,622,376</u>
TOTAL FUNDS AVAILABLE		<u>3,398,641</u>	<u>3,310,883</u>
DISBURSEMENTS			
Debt service			
Principal	1,878,667	1,450,000	1,430,000
Interest	150,000	103,665	130,678
Other	<u>300</u>	<u>300</u>	<u>300</u>
Total debt service	<u>2,028,967</u>	<u>1,553,965</u>	<u>1,560,978</u>
FUND BALANCE, end of year		<u>1,844,676</u>	<u>1,749,905</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,219,490	1,122,230
Certificate of deposit		<u>234,901</u>	<u>226,055</u>
		<u>1,454,391</u>	<u>1,348,285</u>
County treasurers		<u>390,285</u>	<u>401,620</u>
TOTAL FUND BALANCE		<u><u>1,844,676</u></u>	<u><u>1,749,905</u></u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>549,375</u>	<u>592,895</u>
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	400,000	243,354	151,272
Carline tax	125	268	116
Public power district sales tax		567	245
Penalties and interest on taxes		300	344
Homestead exemption		10,006	4,267
Property tax credit		141,312	14,056
Nameplate capacity tax	300	138	45
Pro-rate motor vehicle tax	500	786	435
Interest	3,000	8,342	5,196
Insurance proceeds			351,220
Other nonrevenue receipts		<u>16,000</u>	<u>16,000</u>
Total receipts	<u>403,925</u>	<u>421,073</u>	<u>543,196</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>970,448</u>	<u>1,136,091</u>
<b>DISBURSEMENTS</b>			
Architecture fees		32,500	
Security equipment		7,707	
Building improvements	<u>977,245</u>	<u>572,251</u>	<u>586,716</u>
Total disbursements	<u>977,245</u>	<u>612,458</u>	<u>586,716</u>
FUND BALANCE, end of year		<u>357,990</u>	<u>549,375</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>287,972</u>	<u>506,708</u>
County treasurers		<u>70,018</u>	<u>42,667</u>
TOTAL FUND BALANCE		<u><u>357,990</u></u>	<u><u>549,375</u></u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>5,116</u>	<u>177,011</u>
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose		7	6,591
Penalties and interest on taxes		2	220
Public power district sales tax			13
Homestead exemption			(2)
Pro-rate motor vehicle			120
Interest		<u>10</u>	<u>392</u>
Total receipts		<u>19</u>	<u>7,334</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>5,135</u>	<u>184,345</u>
<b>DISBURSEMENTS</b>			
Capital outlay	7,211	4,000	37,549
Debt service			
Principal			140,000
Interest			1,680
Total disbursements	<u>7,211</u>	<u>4,000</u>	<u>179,229</u>
FUND BALANCE, end of year		<u>1,135</u>	<u>5,116</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking and savings accounts		<u>1,135</u>	<u>5,116</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE (DEFICIT)  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 COOPERATIVE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE (DEFICIT), beginning of year		<u>(73,007)</u>	<u>(88,712)</u>
RECEIPTS			
State categorical programs	<u>175,000</u>	<u>170,111</u>	<u>197,924</u>
TOTAL FUNDS AVAILABLE		<u>97,104</u>	<u>109,212</u>
DISBURSEMENTS			
Purchased services	<u>176,288</u>	<u>196,425</u>	<u>182,219</u>
FUND BALANCE (DEFICIT), end of year		<u>(99,321)</u>	<u>(73,007)</u>
ANALYSIS OF FUND BALANCE (DEFICIT)			
Cash in bank			
Checking and savings accounts		<u>(99,321)</u>	<u>(73,007)</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2025  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>1,291</u>	<u>1,291</u>
TOTAL FUNDS AVAILABLE	<u>          </u>	<u>1,291</u>	<u>1,291</u>
DISBURSEMENTS			
Extracurricular activity fees	<u>1,291</u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year		<u>1,291</u>	<u>1,291</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>1,291</u>	<u>1,291</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, 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 undisbursed 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.

Funds over Budget

See item 2025-003 in the accompanying schedule of findings and responses noting the Activities Fund and the Cooperative Fund over budget.

Reconciliation

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

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

Net change in fund balance - financial reporting basis:

General Fund	<u>1,358,271</u>
Receipts - budgetary basis	
General Fund	21,837,600
Depreciation Fund	246,988
Employee Benefit Fund	185
Disbursements - budgetary basis	
General Fund	(20,483,473)
Depreciation Fund	(242,453)
Employee Benefit Fund	<u>(576)</u>
Receipts over disbursements - budgetary basis	<u>1,358,271</u>



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

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  
Seward Public Schools District No. 9  
Seward, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Seward Public Schools District No. 9, Seward, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Seward Public Schools District No. 9, Seward, Nebraska's basic financial statements, and have issued our report thereon dated October 31, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Seward Public Schools District No. 9, Seward, 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Seward Public Schools District No. 9, Seward, 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 statements. 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*. Item 2025-003, which is described in the accompanying schedule of findings and responses, was noted regarding the Nebraska Budget Act.

## Seward Public Schools District No. 9, Seward, Nebraska's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Seward Public Schools District No. 9, Seward, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, 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 Seward Public Schools District No. 9, Seward, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska  
October 31, 2025

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-001 FINANCIAL REPORTING PROCESSES

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, include 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.

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 compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

The District has a limited number of personnel and has requested 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 statement or disclosures could occur and not be detected by management.

Recommendation

The District should carefully review the draft financial statements, including disclosures and understand the relationship to the underlying data. All proposed auditor adjustments should be understood and approved by the District.

Views of Responsible Officials and Planned Corrective Action

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, approves all auditor adjustments, and uses other procedures deemed necessary to determine the financial statements and related note disclosures are fairly presented.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-002 SEGREGATION OF DUTIES

Criteria

Internal control 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, billing, and accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions.

Cause

The District has a limited number of personnel.

Potential Effect

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

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls and make improvements where possible.

Views of Responsible Officials and Planned Corrective Action

The District has implemented procedures such as reviews of bank statements and bank reconciliations by the manager to improve segregation of duties issues. The Board of Education also reviews and approves all disbursements. The District will, within the constraints of existing time and cost considerations, continue to review the situation and make improvements.

2025-003 BUDGET COMPLIANCE

Criteria

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.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED AUGUST 31, 2025

2025-003 BUDGET COMPLIANCE (Continued)

Condition and Context

The District had disbursements in the Activities Fund of \$710,000. This exceeded budgeted disbursements by \$40,945.

The District had disbursements in the Cooperative Fund of \$176,288. This exceeded budgeted disbursements by \$20,137.

Cause

Management did not amend the budget to allow for an increase in disbursements in excess of the budget.

Potential Effect

The District should follow procedures required by the Nebraska Budget Act.

Recommendation

Management should amend the budget documentation before funds are expended in excess of the appropriated disbursements of the fund.

District's Response

Disbursements were higher than projected in the above funds. The District will continue to monitor disbursements in the future.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2025

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2024-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2025-001.

2024-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2025-002.

2024-003 BUDGET COMPLIANCE

The District had disbursements over budget in the amount of \$62,785 in the Activities Fund. We recommended that the District amend the budget before funds are expended in excess of appropriated expenditures for that fund. This is a continuous finding, as noted in the schedule of findings and responses as item 2025-003.

## **Board of Education Regular Meeting**

School District of Seward

410 South Street

Seward, NE 68434

Monday, October 13, 2025 5:30 PM

Attendance Taken at 5:30 PM.

Paul Duer: Absent

Matt Hastings: Present

Jill Hochstein: Present

Ryne Seaman: Present

Danielle Shipley: Present

Shawn Svoboda: Present

Attendance Update Taken at 5:34 PM.

Paul Duer: Present

### 1. Preliminary Procedures

1.1. Call meeting to order & announce Open Meetings Act is Posted

1.2. Public Notice as publicized per board policy

The public notice was posted at city hall, library and courthouse. The public notice was dated October 8, 2025.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

Motion to excuse Paul Duer from tonights meeting Passed with a motion by Jill Hochstein and a second by Danielle Shipley.

Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

1.4. Pledge of Allegiance

1.5. **1.5 Mission** Seward Public Schools - a district rooted in excellence - in cooperation with family and community members is committed to the development of the whole student and affirms that all students will have the skills to become productive, resilient, and contributing members of their community.

#### 1.6. Approval of Agenda

Motion to approve the agenda as presented Passed with a motion by Matt Hastings and a second by Shawn Svoboda.

Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

2. Public Forum: (The Board President reserves the right to place time limits on individuals and topics.)

2.1. Public Forum on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.

There was none.

2.2. Public Forum on Any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.

There was none.

#### 3. Discussion Items

##### 3.1. UNO Literacy Project

Dr. Dominy explained the literacy project and Sarah Rising gave a presentation on the important work we are doing around the statewide literacy project. Sarah has been a great teacher leader in helping lead the professional development for our elementary teachers.

##### 3.2. Bond Planning and Scope of Potential Projects

Cody from D.A. Davidson discussed with the board the potential bond proposals and dollar amounts along with discussing the draft resolution.

##### 3.3. JEO Facility Discussion and scope of possible work/ Results of Survey

JEO went over the list of projects as we work to narrow the scope of work to ensure we have a clear direction before the resolution is adopted in November.

##### 3.4. Potential Lease Agreement with City of Seward

Dr. Fields updated the board on the potential lease agreement we could have. The city council will also be discussing this in one of their October meetings. We would look at leasing the current Legion Field, and then we would use that field for both softball and baseball.

#### 4. Short Recess

Motion to take a ten-minute recess Passed with a motion by Jill Hochstein and a second by Paul Duer.

Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

#### 5. Reports

##### 5.1. Administrator Reports

Written reports were received from the administrators.

##### 5.2. Student Board Report

Avery Rodocker presented her report to the board.

##### 5.3. Superintendent's Report

Homecoming Week was a huge success and a great celebration for our students. NASB State Conference is in November. The audit was completed last Tuesday and Wednesday and the final audit will hopefully be back for approval in the November or December Board Meeting. Dr. Fields discussed the stakeholder feedback meetings and future meetings. Our next meeting will be on Monday, October 20, at the high school for tours. Dr. Fields talked about the Chiller Project and our Negotiations Meeting will be on Monday, October 20, at 5:30 (Danielle, Shawn, and Ryne). **[Board Quicks link - October 2025 e-update](#)**

#### 6. Action Items

##### 6.1. Maintenance Truck Bids

Motion to approve the Ford Truck with snow plow for \$57,420. Passed with a motion by Paul Duer and a second by Shawn Svoboda.

Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

##### 6.2. Use of School Property Policy 3014

Motion to approve the changes to policy 3014. Passed with a motion by Paul Duer and a second by Jill Hochstein.

Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

## 7. Future Agenda Items

Bond Resolution  
Assessment  
Field Lease

## 8. Consent Agenda

### 8.1. Approval of Minutes

### 8.2. Approval of Financial Reports

#### 8.2.1. Treasurer

#### 8.2.2. Budget

#### 8.2.3. Activities

#### 8.2.4. Athletic

### 8.3. Approval of Claims

8.3.1. General Fund - \$2,181,085.78

8.3.2. Gifts & Donations Fund - \$237.20

8.3.3. Depreciation Fund - \$70,695.00

### 8.4. Approval of Consent Agenda

Motion to approve the consent agenda as presented Passed with a motion by Danielle Shipley and a second by Shawn Svoboda.

Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

## 9. Adjournment

Motion to adjourn the meeting at 7:34 PM with the next regular board meeting scheduled for November 10 at 5:30 PM Passed with a motion by Matt Hastings and a second by Danielle Shipley.

Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

Prepared by:

Heidi Covert

Jill Hochstein

Secretary

**SCHOOL DISTRICT OF SEWARD  
TREASURER'S REPORT  
FOR THE MONTH  
ENDED OCTOBER 31, 2025**

**GENERAL FUND (ACCOUNT NUMBER 100-172/60042926)**

Bank Balance		4,964,369.83
Seward County Treasurer--Local Taxes	401,629.08	
Butler County Treasurer--Local Taxes	18,209.32	
Seward Hot Lunch--Reimbursement	12,075.41	
Zimmerman--2Q Preschool Pymt	400.00	
Shanon Koranda--2Q Preschool Pymt	250.00	
Allison Haskin--2Q Preschool Pymt	250.00	
Abby Jensen--2Q Preschool Pymt	400.00	
Lexus Brown--2Q Preschool Pymt	175.00	
Natasha Andersen--2Q Preschool Pymt	175.00	
Katherine Rohren--2Q Preschool Pymt	250.00	
Claribel Schulz--2Q Preschool Pymt	250.00	
Natasha Andersen--2Q Preschool Pymt	75.00	
Patrick Martin--2Q Preschool Pymt	175.00	
Brittany Carroll--2Q Preschool Pymt	250.00	
Allison Koch--2Q Preschool Pymt	250.00	
Lauren Kitchen--2Q Preschool Pymt	250.00	
Halie Hemenway--2Q Preschool Pymt	250.00	
Shanae Hentzen--2Q Preschool Pymt	250.00	
Haley Koranda--2Q Preschool Pymt	250.00	
Patrick Martin--2Q Preschool Pymt	175.00	
Milford Schools--Health Insurance	14,174.00	
St. Johns--Transportation	800.00	
State of Nebraska--HAL	12,340.00	
State of Nebraska--6412/6200/6310	25,110.00	
State of Nebraska--State Aid/Medicaid	246,096.52	
Jones Bank - Interest	1,417.62	
		<u>735,926.95</u>
		5,700,296.78
Disbursements for the Month -----		2,262,155.95
Bank Balance-----		3,438,140.83
Less Outstanding Checks -----		<u>222,806.18</u>
Available Balance -----		<u>3,215,334.65</u>

**GENERAL FUND MONEY MARKET (ACCOUNT NUMBER 60037340)**

Beginning Balance -----		1,033,451.29
Transfer to General Fund for Cash Flow Purposes -----		0.00
Transfer from General Fund-----		0.00
Interest -----		<u>2,118.43</u>
Bank Balance -----		<u>1,035,569.72</u>



**SCHOOL DISTRICT OF SEWARD  
TREASURER'S REPORT  
FOR THE MONTH  
ENDED OCTOBER 31, 2025**

**SPECIAL BUILDING FUND MONEY MARKET (ACCOUNT NUMBER 810304)**

Beginning Balance -----	274,788.92
Interest -----	<u>560.80</u>
Transfer to Special Building Fund 100749 -----	0.00
Bank Balance -----	<u>275,349.72</u>

**TOTAL IN SPECIAL BUILDING FUND ACCOUNTS            368,769.71**

**UNEMPLOYMENT FUND ACCOUNT (ACCT # 473-633)**

Beginning Balance -----	21,420.75
Interest -----	14.64
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>21,435.39</u>

**GIFTS AND DONATIONS (ACCT # 162036)**

Beginning Balance -----	29,542.65
Interest -----	19.41
Deposit: -----	0.00
Disbursements -----	<u>237.20</u>
Bank Balance -----	<u>29,324.86</u>

**QUALITY CAPITAL PURPOSE UNDERTAKING FUND (ACCT #640-822)**

Beginning Balance -----	1,135.56
Seward County Treasurer & Butler County Treasurer --Local Taxes -----	0.00
Interest -----	0.19
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>1,135.75</u>

**BOARD REVOLVING FUND (ACCOUNT NUMBER 159-913)**

Beginning Balance -----	17,080.42
Interest -----	5.73
Disbursements -----	<u>0.00</u>
Deposit: SPS -----	<u>0.00</u>
Bank Balance -----	<u>17,086.15</u>

**SCHOOL DISTRICT OF SEWARD  
TREASURER'S REPORT  
FOR THE MONTH  
ENDED OCTOBER 31, 2025**

**HOT LUNCH FUND (ACCOUNT # 10 353 5)**

Beginning Balance -----	200,560.86
Interest -----	91.26
State of NE Payments -----	28,852.28
Other Receipts -----	79,682.15
Disbursements -----	12,075.41
Bank Balance -----	297,111.14
Amount Due District -----	<u>68,995.44</u>
Available Balance -----	<u>228,115.70</u>

**HOT LUNCH FUND MONEY MARKET (ACCOUNT #810312)**

Beginning Balance -----	309,854.82
Interest -----	632.36
Transfer from Hot Lunch Acct 103535 -----	0.00
Available Balance -----	<u>310,487.18</u>

**TOTAL IN HOT LUNCH FUND ACCOUNTS                    538,602.88**

**STUDENT FEE FUND (ACCOUNT #668-157)**

Beginning Balance -----	1,291.26
Receipts: -----	0.00
Interest -----	0.00
Disbursements -----	0.00
Bank Balance -----	<u>1,291.26</u>

**BOND FUND (ACCOUNT #60000586)**

Beginning Balance -----	1,612,834.75
Seward County Treasurer - Local Taxes -----	51,437.15
Butler County Treasurer - Local Taxes -----	2,885.86
Deposit - Jones -----	0.00
Interest -----	3,261.06
Disbursements -----	0.00
Bank Balance -----	<u>1,670,418.82</u>

CD#70003865--JNB RATE OF 4.39% DATE DUE 11/26/2025 ----- 232,164.68

**TOTAL IN BOND FUND ACCOUNT                    1,902,583.50**

**Heidi Covert, Treasurer**

**BUDGET PRINTOUT  
RECAPITULATION  
OCTOBER 31, 2025**

**RECEIPTS PORTION OF THE 2025-2026 BUDGET**

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	23,905,000.00	3,490,769.77	20,414,230.23	14.60%
HOT LUNCH		<u>81,413.62</u>		
TOTAL RECEIPTS		3,572,183.39	20,332,816.61	

**EXPENDITURES PORTION OF THE 2025-2026 BUDGET**

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	11,600,000.00	1,904,500.57	9,695,499.43	16.42%
SPECIAL ED	3,300,000.00	529,361.21	2,770,638.79	16.04%
SS--PUPILS	1,575,000.00	213,688.66	1,361,311.34	13.57%
SS-INSTRUCTION	700,000.00	105,200.12	594,799.88	15.03%
GENERAL ADM	510,000.00	93,700.91	416,299.09	18.37%
PRIN ADMIN	1,425,000.00	226,809.63	1,198,190.37	15.92%
GEN BUSINESS	355,000.00	41,583.90	313,416.10	11.71%
OPER/MAINT	2,380,000.00	555,253.16	1,824,746.84	23.33%
TRANSPORTATION	1,200,000.00	261,704.74	938,295.26	21.81%
FOUNDATION	0.00	0.00	0.00	0.00%
TRANSFERS	50,000.00	0.00	50,000.00	0.00%
GEN FUND TOTALS	23,095,000.00	3,931,802.90	19,163,197.10	17.02%
FEDERAL FUNDS	810,000.00	114,970.29	695,029.71	14.19%
SIXPENCE		34,653.24		
GRAND TOTAL	23,905,000.00	4,081,426.43	19,823,573.57	17.07%
HOT LUNCH	1,419,479.00	81,070.85		
TOTAL	25,324,479.00	4,162,497.28		

Seward Elementary  
 Activities Account Report  
 As of October 31, 2025

Line Item:	Date:	Number:	Name:	Receipts:	Debits:	Balance:
<b>Total of All Line Items Included: Beginning Balance:</b>						
						<b>\$20,233.89</b>
<b>Activities Account Beginning Balance: (Not including Library balance.)</b>						
	10/2/25		Pediatric Cancer donation funds	\$1433.70		\$10,588.82
	10/7/25		Coca Cola	\$48.48		\$10,637.30
	10/9/25	2389	Nikki McGill		\$23.65	\$10,613.65
	10/10/25		PTO Donation	\$1,555.00		\$12,168.65
	10/15/25	2382	Schaefer memorial gift		\$30.00	\$12,138.65
	10/15/25	2392	PTC. Jimmy Johns extra's		\$165.70	\$11,972.95
	10/16/25		Cherrydale orders from checks	\$1870.00		\$13,842.95
	10/16/25	2390	Angels Among us donation		\$1433.70	\$12,409.25
	10/20/25	2393	Walmart		\$285.24	\$12,124.01
	10/21/25	2388	Amazon		\$622.64	\$11,501.37
	10/22/25	2383	Visa		\$154.71	\$11,346.66
	10/23/25		Addition to Cherrydale total	\$42.00		\$11,388.66
	10/23/25		Lozier donation	\$500.00		\$11,888.66
	10/23/25	2395	Jimmy Johns gift cards		\$100.00	\$11,788.66
	10/24/25	2394	Devour rolls PD day		\$80.00	\$11,708.66
	10/28/25	2396	Scooters Coffee gift cards		\$200.00	\$11,508.66
<b>Total Of Activities Account: Ending Balance:</b>						
						<b>\$11,508.66</b>

Lunch Donation: (Money set aside within the activities account for lunch donations.)

(Not to be added to the total again.)

Compounded interest included in the total balance: \$6.46 total = \$502.15

\$682.72

**Library**

Line Item: \_\_\_\_\_ Date: \_\_\_\_\_ Number: \_\_\_\_\_ Name: \_\_\_\_\_ Receipts: \_\_\_\_\_ Debits: \_\_\_\_\_ Balance: \_\_\_\_\_

Elementary Library Line Item: Beginning Balance:				<b>\$11,078.77</b>
10/8/25	2386	Scholastic Books		\$9,523.77
10/23/25		Yearbook orders	\$2,281.00	\$11,804.77
10/23/25		Yearbook order adjustment	\$17.00	\$11,821.77
10/23/25		Birthday books	\$10.00	\$11,831.77

Total of Elementary Library Line Item: Ending Balance: **\$11,831.77**

Total of All Line Items Included: Ending Balance: **\$23,346.89**

Principal: Quiana Dorn Date: 11/4/25

Bookkeeper: Jeri Kato Date: 11/4/25

Seward Middle School  
Balance Sheet Standard  
As of October 31, 2025

Oct 31, '25

<u>ASSETS</u>	
Current Assets	
Checking/Savings	
5th Grade	40.00
Skills USA	696.31
Gaming	327.93
Special Olympics	1,208.21
FCCLA	790.37
Book Fair	850.78
Art	177.10
PTO	19,023.71
Buttons/Posters	3,694.30
Music	3,298.93
Athletics	29,421.47
Band	161.64
Builders Club	1,633.51
Bully Response Team	746.93
Social Fund	771.98
FCS	0.16
Industrial Tech	512.87
Interest	732.76
Library	1,743.55
Milk	0.94
MS Computer	153.10
Outdoor Ed	12,038.08
PE	404.34
Sales Tax	7.61
Student Council	2,118.61
Wellness	462.50
Yearbook	4,998.16
Total Checking/Savings	<u>86,015.85</u>
Total Current Assets	<u>86,015.85</u>
<b>TOTAL ASSETS</b>	<u><b>86,015.85</b></u>
<u>LIABILITIES &amp; EQUITY</u>	
Equity	
Opening Bal Equity	86,015.85
Total Equity	<u>86,015.85</u>
<b>TOTAL LIABILITIES &amp; EQU...</b>	<u><b>86,015.85</b></u>



Kirk Gottschalk, Principal

Page 1

  
Janet Seaman, Bookkeeper

Seward Middle School  
Balance Sheet Detail  
As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
<b>ASSETS</b>									
Current Assets									85,125.93
Checking/Savings									85,125.93
5th Grade									40.00
Total 5th Grade									40.00
Skills USA									696.31
Total Skills USA									696.31
Gaming									327.93
Total Gaming									327.93
Special Olympics									1,516.76
General Journal	10/10/25	10691	Lori Voss	Food				179.76	1,337.00
General Journal	10/13/25	10694	Lori Voss	Food, Supplies				128.79	1,208.21
Total Special Olympics							0.00	308.55	1,208.21
Posters									0.00
Total Posters									0.00
FCCLA									790.37
Total FCCLA									790.37
Book Fair									850.78
Total Book Fair									850.78
Art									177.10
Total Art									177.10
PTO									19,440.97
General Journal	10/03/25	10680	Valentino's	Food P/T Conf				297.06	19,143.91
General Journal	10/13/25	10695	Jill Bisbee	Supplies				120.20	19,023.71
Total PTO							0.00	417.26	19,023.71
Buttons/Posters									4,014.71
General Journal	10/13/25	10696	Julie Christensen	Supplies				190.50	3,884.21
General Journal	10/23/25	10708	Valentino's	Food P/T Conf				189.91	3,694.30

**Seward Middle School**  
**Balance Sheet Detail**  
 As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Total Buttons/Posters</b>									
Music							0.00	320.41	3,694.30
<b>Music</b>									
Total Music									3,298.93
<b>Athletics</b>									
General Journal	10/01/25			Gate, Concess...		Opening Bal Eq...			27,126.94
General Journal	10/02/25	10677	Julia Daniels	Official		Opening Bal Eq...	720.00	100.00	27,846.94
General Journal	10/02/25	10678	Tasha Osten	Official		Opening Bal Eq...		100.00	27,746.94
General Journal	10/02/25	10679	Ashley Schlegel	Official		Opening Bal Eq...		100.00	27,646.94
General Journal	10/06/25	10683	Pac 'N Save	Concessions		Opening Bal Eq...		225.60	27,546.94
General Journal	10/07/25	10685	Ryan Kratochvil	Official		Opening Bal Eq...		90.00	27,321.34
General Journal	10/07/25	10686	Mike Williams	Official		Opening Bal Eq...		90.00	27,231.34
General Journal	10/07/25	10687	Taylor Wyatt	Offial		Opening Bal Eq...		90.00	27,141.34
General Journal	10/07/25			P2P, Gate, Conc		Opening Bal Eq...	1,545.00	90.00	27,051.34
General Journal	10/09/25	10688	Amy Harms	Official		Opening Bal Eq...		100.00	28,596.34
General Journal	10/09/25	10689	Ashley Schlegel	Official		Opening Bal Eq...		100.00	28,496.34
General Journal	10/10/25	10690	Amazon Capital Servi...	Equipment		Opening Bal Eq...		71.76	28,396.34
General Journal	10/10/25			Gate		Opening Bal Eq...	36.00		28,324.58
General Journal	10/13/25	10692	Amy Harms	Official		Opening Bal Eq...		85.00	28,360.58
General Journal	10/13/25	10693	Tasha Osten	Official		Opening Bal Eq...		85.00	28,275.58
General Journal	10/14/25	10697	Madison Dorniny	Official		Opening Bal Eq...		45.00	28,190.58
General Journal	10/14/25	10698	Tasha Osten	Official		Opening Bal Eq...		45.00	28,145.58
General Journal	10/14/25	10699	Amy Harms	Official		Opening Bal Eq...		85.00	28,100.58
General Journal	10/14/25	10700	Ashley Schlegel	Official		Opening Bal Eq...		85.00	28,015.58
General Journal	10/14/25	10701	Justin Hartman	Official		Opening Bal Eq...		160.00	27,930.58
General Journal	10/14/25	10702	Ryan Kratochvil	Official		Opening Bal Eq...		160.00	27,770.58
General Journal	10/14/25	10703	Mike Williams	Official		Opening Bal Eq...		160.00	27,610.58
General Journal	10/15/25			Gate/Concessi...		Opening Bal Eq...	2,437.00		27,450.58
General Journal	10/21/25	10704	Cash-Wa Distributing	Concession		Opening Bal Eq...		543.35	29,887.58
General Journal	10/21/25	10705	Chesterman Co	Concession		Opening Bal Eq...		227.76	29,344.23
General Journal	10/22/25	10706	Amanda Loos	Equipment		Opening Bal Eq...		45.00	29,116.47
General Journal	10/24/25			Pass/P2P		Opening Bal Eq...	250.00		29,071.47
General Journal	10/30/25			Pass/P2P		Opening Bal Eq...	100.00		29,321.47
Total Athletics							5,098.00	2,793.47	29,421.47
<b>Band</b>									
General Journal	10/06/25	10682	Dietze Music	Supplies		Opening Bal Eq...		54.90	216.54
Total Band							0.00	54.90	161.64
<b>Builders Club</b>									
									1,633.51

**Seward Middle School**  
**Balance Sheet Detail**  
 As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Total Builders Club									1,633.51
Bully Response Team									746.93
Total Bully Response Team									746.93
Social Fund									780.26
General Journal	10/03/25	10681	Culligan Water	Supplies		Opening Bal Eq...		60.00	720.26
General Journal	10/07/25			Donation		Opening Bal Eq...	94.70		814.96
General Journal	10/23/25	10707	Amazon Capital Servi...	Supplies		Opening Bal Eq...		67.98	746.98
General Journal	10/24/25			Donation		Opening Bal Eq...	25.00		771.98
Total Social Fund							119.70	127.98	771.98
FCS									0.16
Total FCS									0.16
Industrial Tech									512.87
Total Industrial Tech									512.87
Interest									873.48
General Journal	10/21/25		Check Order			Opening Bal Eq...		104.00	769.48
General Journal	10/23/25			7th field trip		Opening Bal Eq...	892.00		1,661.48
General Journal	10/24/25			7th field trip		Opening Bal Eq...	45.00		1,706.48
General Journal	10/24/25	10709	Henry Doorny Zoo			Opening Bal Eq...		1,007.00	699.48
General Journal	10/31/25					Opening Bal Eq...	33.28		732.76
Total Interest							970.28	1,111.00	732.76
Jay Mart									0.00
Total Jay Mart									0.00
Library									1,801.11
General Journal	10/02/25	10676	Chapters Books & Gifts	Supplies		Opening Bal Eq...		57.56	1,743.55
Total Library							0.00	57.56	1,743.55
Milk									0.94
Total Milk									0.94
MS Computer									153.10

Seward Middle School  
**Balance Sheet Detail**  
 As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Total MS Computer									153.10
Outdoor Ed									12,038.08
Total Outdoor Ed									12,038.08
PE									501.27
General Journal	10/23/25	10707	Amazon Capital Servi...	Supplies		Opening Bal Eq...		96.93	404.34
Total PE							0.00	96.93	404.34
Project Citizen									0.00
Total Project Citizen									0.00
Sales Tax									7.61
Total Sales Tax									7.61
Student Council									2,118.61
Total Student Council									2,118.61
Wellness									462.50
Total Wellness									462.50
Yearbook									4,998.16
Total Yearbook									4,998.16
Total Checking/Savings							6,177.98	5,288.06	86,015.85
Accounts Receivable									0.00
Accounts Receivable									0.00
Total Accounts Receivable									0.00
Total Accounts Receivable									0.00
Other Current Assets									0.00
Undeposited Funds									0.00
Total Undeposited Funds									0.00

Seward Middle School  
Balance Sheet Detail  
As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Total Other Current Assets									0.00
Total Current Assets							6,177.98	5,288.06	86,015.85
Fixed Assets									0.00
Total Fixed Assets									0.00
Other Assets									0.00
Total Other Assets									0.00
<b>TOTAL ASSETS</b>							<b>6,177.98</b>	<b>5,288.06</b>	<b>86,015.85</b>
<b>LIABILITIES &amp; EQUITY</b>									
Liabilities									85,125.99
Current Liabilities									0.00
Accounts Payable									0.00
Accounts Payable									0.00
Total Accounts Payable									0.00
Total Accounts Payable									0.00
Credit Cards									0.00
Total Credit Cards									0.00
Other Current Liabilities									0.00
Sales Tax Payable									0.00
Total Sales Tax Payable									0.00
Total Other Current Liabilities									0.00
Total Current Liabilities									0.00
Long Term Liabilities									0.00
Total Long Term Liabilities									0.00
Total Liabilities									0.00

**Seward Middle School**  
**Balance Sheet Detail**  
 As of October 31, 2025

11/04/25

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Equity									85,125.93
Opening Bal Equity									85,125.93
General Journal	10/01/25				X	Athletics			85,125.93
General Journal	10/02/25	10676	Chapters Books & Gifts	Gate, Concess...	X	Library	57.56		85,845.93
General Journal	10/02/25	10677	Julia Daniels	Supplies	X	Athletics	100.00	720.00	85,788.37
General Journal	10/02/25	10678	Tasha Osten	Official	X	Athletics	100.00		85,688.37
General Journal	10/02/25	10679	Ashley Schlegel	Official	X	Athletics	100.00		85,588.37
General Journal	10/03/25	10680	Valentino's	Food	X	PTO	297.06		85,488.37
General Journal	10/06/25	10682	Culligan Water	Supplies	X	Social Fund	60.00		85,191.31
General Journal	10/06/25	10683	Dietze Music	Supplies	X	Band	54.90		85,076.41
General Journal	10/06/25	10685	Pac 'N Save	Concession	X	Athletics	225.60		84,850.81
General Journal	10/07/25	10686	Ryan Kratochvil	Official	X	Athletics	90.00		84,760.81
General Journal	10/07/25	10687	Mike Williams	Official	X	Athletics	90.00		84,670.81
General Journal	10/07/25	10687	Taylor Wyatt	Official	X	Athletics	90.00		84,580.81
General Journal	10/07/25	10688	Amy Harms	Official	X	-SPLIT-		1,639.70	86,220.51
General Journal	10/09/25	10689	Ashley Schlegel	Official	X	Athletics	100.00		86,120.51
General Journal	10/10/25	10690	Amazon Capital Servi...	Official	X	Athletics	100.00		86,020.51
General Journal	10/10/25	10691	Lori Voss	Gate	X	Athletics	71.76		85,948.75
General Journal	10/10/25	10692	Amy Harms	Food	X	Special Olympics	179.76	36.00	85,804.75
General Journal	10/13/25	10693	Tasha Osten	Official	X	Athletics	85.00		85,719.99
General Journal	10/13/25	10694	Lori Voss	Official	X	Athletics	85.00		85,634.99
General Journal	10/13/25	10695	Jill Bisbee	Food, Supplies	X	Special Olympics	128.79		85,506.20
General Journal	10/13/25	10696	Julie Christensen	Supplies	X	PTO	120.20		85,386.00
General Journal	10/14/25	10697	Madison Dominy	Supplies	X	Buttons/Posters	130.50		85,255.50
General Journal	10/14/25	10698	Tasha Osten	Official	X	Athletics	45.00		85,210.50
General Journal	10/14/25	10699	Amy Harms	Official	X	Athletics	45.00		85,165.50
General Journal	10/14/25	10700	Ashley Schlegel	Official	X	Athletics	85.00		85,080.50
General Journal	10/14/25	10701	Justin Hartman	Official	X	Athletics	85.00		84,995.50
General Journal	10/14/25	10702	Ryan Kratochvil	Official	X	Athletics	160.00		84,835.50
General Journal	10/14/25	10703	Mike Williams	Official	X	Athletics	160.00		84,675.50
General Journal	10/15/25	10704	Cash-Wa Distributing	Gate/Concessi...	X	Athletics	160.00	2,437.00	84,515.50
General Journal	10/21/25	10705	Chesterman Co	Concession	X	Athletics	543.35		86,952.50
General Journal	10/21/25	10706	Check Order	Concession	X	Athletics	227.76		86,409.15
General Journal	10/22/25	10706	Amanda Loos	Equipment	X	Interest	104.00		86,181.39
General Journal	10/23/25	10707	Amazon Capital Servi...	7th field trip	X	Athletics	45.00		86,077.39
General Journal	10/23/25	10708	Valentino's	Food	X	Interest	892.00		86,032.39
General Journal	10/23/25	10709	Henry Doorly Zoo	7th field trip	X	Interest	164.91		86,924.39
General Journal	10/24/25	10709	Pass/P2P	Food	X	-SPLIT-	189.91		86,759.48
General Journal	10/24/25	10709	Pass/P2P	7th Field Trip	X	Buttons/Posters	1,007.00	320.00	86,569.57
General Journal	10/30/25				X	-SPLIT-			86,889.57
General Journal	10/30/25				X	Athletics		100.00	85,882.57
General Journal	10/30/25				X	Athletics			85,982.57

Seward Middle School  
**Balance Sheet Detail**  
 As of October 31, 2025

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
General Journal	10/31/25				X	Interest		33.28	86,015.85
Total Opening Bal Equity							5,288.06	6,177.98	86,015.85
Retained Earnings									0.00
Total Retained Earnings									0.00
Net Income									0.00
Total Net Income									0.00
Total Equity							5,288.06	6,177.98	86,015.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>							<b>5,288.06</b>	<b>6,177.98</b>	<b>86,015.85</b>

**SEWARD HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 10/1/2025  
**To Date:** 10/31/2025

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	DUAL CREDIT CLASSES	\$8,278.15	\$0.00	\$0.00	\$0.00	\$8,278.15	\$0.00	\$8,278.15
105	ALTERNATIVE SCHOOL	\$268.84	\$0.00	\$0.00	\$0.00	\$268.84	\$0.00	\$268.84
110	ACT CLASS	\$379.96	\$0.00	\$0.00	\$0.00	\$379.96	\$0.00	\$379.96
115	HONOR SOCIETY	\$46.99	\$0.00	\$0.00	\$0.00	\$46.99	\$0.00	\$46.99
120	ALUMNI ASSOCIATION	\$738.03	\$0.00	\$0.00	\$0.00	\$738.03	\$0.00	\$738.03
125	GUIDANCE	\$1,684.92	\$560.00	\$0.00	\$0.00	\$2,244.92	\$0.00	\$2,244.92
126	AMBASSADORS	\$407.09	\$0.00	\$0.00	\$0.00	\$407.09	\$0.00	\$407.09
127	AP EXAMS	\$5,234.50	\$0.00	\$0.00	\$0.00	\$5,234.50	\$0.00	\$5,234.50
130	CAREER ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
135	BOWLING	\$1,734.58	\$138.00	\$0.00	\$0.00	\$1,872.58	\$0.00	\$1,872.58
137	UNIFIED BOWLING	\$1,305.88	\$370.00	\$(188.93)	\$0.00	\$1,486.95	\$0.00	\$1,486.95
140	FOOTBALL	\$10,594.12	\$0.00	\$(400.00)	\$0.00	\$10,194.12	\$0.00	\$10,194.12
142	FOOTBALL-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
144	GIRLS WRESTLING	\$1,009.24	\$70.00	\$0.00	\$0.00	\$1,079.24	\$0.00	\$1,079.24
145	WRESTLING	\$2,850.06	\$0.00	\$(379.00)	\$0.00	\$2,471.06	\$0.00	\$2,471.06
147	X-COUNTRY	\$2,899.36	\$510.00	\$(945.12)	\$0.00	\$2,464.24	\$0.00	\$2,464.24
148	UNIFIED TRACK	\$0.00	\$12.00	\$0.00	\$0.00	\$12.00	\$0.00	\$12.00
149	TRACK	\$1,342.33	\$710.00	\$(626.50)	\$0.00	\$1,425.83	\$0.00	\$1,425.83
150	GIRLS BB CAMP	\$3,264.14	\$338.00	\$(2,304.40)	\$0.00	\$1,297.74	\$0.00	\$1,297.74
155	BOYS BB CAMP	\$7,646.57	\$244.00	\$(2,424.20)	\$0.00	\$5,466.37	\$0.00	\$5,466.37
160	BOYS SOCCER	\$1,869.33	\$176.00	\$(76.65)	\$0.00	\$1,968.68	\$0.00	\$1,968.68
165	GIRLS SOCCER	\$524.54	\$152.00	\$(237.76)	\$0.00	\$438.78	\$0.00	\$438.78
170	SOFTBALL	\$9,879.26	\$1,073.29	\$0.00	\$0.00	\$10,952.55	\$0.00	\$10,952.55
175	VOLLEYBALL	\$860.63	\$780.50	\$0.00	\$0.00	\$1,641.13	\$0.00	\$1,641.13
180	VIDEO ACCOUNT	\$4,180.91	\$982.40	\$0.00	\$0.00	\$5,163.31	\$0.00	\$5,163.31
185	BASEBALL	\$15,856.52	\$818.00	\$0.00	\$0.00	\$16,674.52	\$0.00	\$16,674.52
190	GIRLS GOLF	\$915.07	\$28.00	\$(142.78)	\$0.00	\$800.29	\$0.00	\$800.29
195	BOYS GOLF	\$1,039.35	\$108.00	\$0.00	\$0.00	\$1,147.35	\$0.00	\$1,147.35
198	POWERLIFTING	\$230.60	\$0.00	\$0.00	\$0.00	\$230.60	\$0.00	\$230.60
200	SMUTNY SCHOLARSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220	COKE SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225	ACADEMIC CONTESTS	\$1,813.40	\$0.00	\$(200.00)	\$0.00	\$1,613.40	\$0.00	\$1,613.40
230	SCIP	\$342.50	\$0.00	\$0.00	\$0.00	\$342.50	\$0.00	\$342.50
240	THORELL SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	PEPSI SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
260	SCHOLARSHIP ACCT.	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
270	BOWMASTER SCHOLARSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	CONCESSIONS	\$9,222.72	\$17,790.90	\$(6,920.64)	\$0.00	\$20,092.98	\$0.00	\$20,092.98
300	Teacher Pop Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	VENDING SALES	\$6,710.93	\$2,356.87	\$(1,237.47)	\$0.00	\$7,830.33	\$0.00	\$7,830.33
315	DLC ACCOUNT	\$25.81	\$0.00	\$0.00	\$0.00	\$25.81	\$0.00	\$25.81
330	DRIVER EDUCATION	\$(35.00)	\$20.00	\$0.00	\$0.00	\$(15.00)	\$0.00	\$(15.00)
400	FBLA	\$1,748.89	\$1,988.00	\$(93.42)	\$0.00	\$3,643.47	\$0.00	\$3,643.47
410	FFA	\$26,805.88	\$5,950.00	\$(4,686.85)	\$0.00	\$28,069.03	\$0.00	\$28,069.03
415	FCS LAB FEES	\$10,083.35	\$15.00	\$(40.58)	\$0.00	\$10,057.77	\$0.00	\$10,057.77
418	DISTRICT 2 FCCLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	FCCLA	\$4,597.05	\$973.00	\$(1,470.97)	\$0.00	\$4,099.08	\$0.00	\$4,099.08
425	DRILL TEAM/DANCE	\$2,840.87	\$0.00	\$(857.75)	\$0.00	\$1,983.12	\$0.00	\$1,983.12
430	SOCIAL MEDIA TEAM	\$5,776.98	\$0.00	\$0.00	\$0.00	\$5,776.98	\$0.00	\$5,776.98
440	LEADERSHIP TEAM	\$3,266.67	\$1,753.20	\$(564.34)	\$0.00	\$4,455.53	\$0.00	\$4,455.53
445	E SPORTS	\$399.49	\$15.00	\$0.00	\$0.00	\$414.49	\$0.00	\$414.49

**SEWARD HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 10/1/2025  
**To Date:** 10/31/2025

**From Acct:** 1  
**To Acct:** 999999

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
450	MATH	\$44.46	\$0.00	\$0.00	\$0.00	\$44.46	\$0.00	\$44.46
460	SCIENCE LAB FEES	\$299.07	\$728.00	\$(788.50)	\$0.00	\$238.57	\$0.00	\$238.57
470	KEY CLUB	\$7,797.15	\$322.20	\$(1,561.20)	\$0.00	\$6,558.15	\$0.00	\$6,558.15
475	SPANISH ACCOUNT	\$66.94	\$0.00	\$0.00	\$0.00	\$66.94	\$0.00	\$66.94
490	ART	\$1,710.04	\$60.00	\$0.00	\$0.00	\$1,770.04	\$0.00	\$1,770.04
495	Study Abroad	\$602.30	\$0.00	\$0.00	\$0.00	\$602.30	\$0.00	\$602.30
500	YEARBOOK	\$2,635.69	\$385.00	\$0.00	\$0.00	\$3,020.69	\$0.00	\$3,020.69
520	BAND TRIP	\$1,283.15	\$1,266.25	\$(2,549.40)	\$0.00	\$0.00	\$0.00	\$0.00
525	SPANISH/SCIENCE TRIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	SPEECH	\$1,705.65	\$0.00	\$0.00	\$0.00	\$1,705.65	\$0.00	\$1,705.65
535	DRAMATICS	\$4,178.04	\$0.00	\$(1,556.15)	\$0.00	\$2,621.89	\$0.00	\$2,621.89
540	LIBRARY	\$1,632.79	\$0.00	\$0.00	\$0.00	\$1,632.79	\$0.00	\$1,632.79
542	EDUCATORS RISING	\$883.76	\$0.00	\$(250.00)	\$0.00	\$633.76	\$0.00	\$633.76
545	ALL SCHOOL READS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550	BAND	\$5,502.23	\$1,105.00	\$(535.00)	\$0.00	\$6,072.23	\$0.00	\$6,072.23
554	CHEERLEADERS	\$8,483.17	\$0.00	\$(5,923.90)	\$0.00	\$2,559.27	\$0.00	\$2,559.27
555	CHORUS	\$22,132.46	\$8,097.39	\$(6,506.91)	\$0.00	\$23,722.94	\$0.00	\$23,722.94
557	SKILLS/TECHNICAL SCIENCE	\$3,356.00	\$0.00	\$0.00	\$0.00	\$3,356.00	\$0.00	\$3,356.00
560	INDUSTRIAL ARTS/WOODS	\$704.84	\$0.00	\$(261.80)	\$0.00	\$443.04	\$0.00	\$443.04
565	TECH PREP/SKILLS USA	\$4,482.67	\$2,200.00	\$0.00	\$0.00	\$6,682.67	\$0.00	\$6,682.67
570	AUTO/WELDING	\$1,598.74	\$0.00	\$0.00	\$0.00	\$1,598.74	\$0.00	\$1,598.74
575	POWER DRIVE	\$76.57	\$0.00	\$0.00	\$0.00	\$76.57	\$0.00	\$76.57
580	PAY TO PLAY	\$6,567.17	\$175.00	\$0.00	\$0.00	\$6,742.17	\$0.00	\$6,742.17
600	PHYSICAL EDUCATION	\$34.11	\$0.00	\$0.00	\$0.00	\$34.11	\$0.00	\$34.11
615	REVOLVING ACCT	\$250.12	\$0.00	\$0.00	\$0.00	\$250.12	\$0.00	\$250.12
620	NOW ACCOUNT	\$12,639.46	\$147.12	\$0.00	\$0.00	\$12,786.58	\$0.00	\$12,786.58
700	SOCIAL STUDIES SCHOL	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
800	ATHLETICS	\$87,643.83	\$17,271.86	\$(12,894.67)	\$0.00	\$92,021.02	\$0.00	\$92,021.02
825	WEIGHTROOM	\$129.19	\$0.00	\$0.00	\$0.00	\$129.19	\$0.00	\$129.19
850	PRIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
860	AOK	\$393.91	\$0.00	\$0.00	\$0.00	\$393.91	\$0.00	\$393.91
865	HOPE SQUAD	\$162.42	\$0.00	\$0.00	\$0.00	\$162.42	\$0.00	\$162.42
870	STUDENT HELP FUND	\$534.48	\$0.00	\$0.00	\$0.00	\$534.48	\$0.00	\$534.48
900	MEMORIALS	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
950	IPAD FEES	\$5,256.41	\$0.00	\$0.00	\$0.00	\$5,256.41	\$0.00	\$5,256.41
955	HORTICULTURE	\$505.00	\$0.00	\$0.00	\$0.00	\$505.00	\$0.00	\$505.00
2015	CLASS OF 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	CLASS OF 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	CLASS OF 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	CLASS OF 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	CLASS OF 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	CLASS OF 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	Class of 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2022	CLASS OF 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2023	CLASS OF 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	CLASS OF 2024	(\$444.00)	\$0.00	\$0.00	\$0.00	(\$444.00)	\$0.00	(\$444.00)
2025	CLASS OF 2025	\$1,061.59	\$0.00	\$0.00	\$0.00	\$1,061.59	\$0.00	\$1,061.59
2026	CLASS OF 2026	\$3,453.18	\$0.00	\$0.00	\$0.00	\$3,453.18	\$0.00	\$3,453.18
2027	CLASS OF 2027	\$3,659.00	\$0.00	\$0.00	\$0.00	\$3,659.00	\$0.00	\$3,659.00
2028	CLASS OF 2028	\$1,539.00	\$0.00	\$0.00	\$0.00	\$1,539.00	\$0.00	\$1,539.00

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 10/1/2025  
To Date: 10/31/2025

From Acct: 1  
To Acct: 999999

Activity Accounts Grand Total	\$351,461.10	\$69,689.98	\$(56,624.89)	\$0.00	\$364,526.19	\$0.00	\$364,526.19
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GL Accounts

GL Acct	Begin Bal	Recept / JV	Dish / JV	Transfers	End Bal	YTD Payables	Work Bal
992 CHECK ACCOUNT	\$351,461.10	\$69,689.98	\$(56,624.89)	\$0.00	\$364,526.19	\$0.00	\$364,526.19
<b>General Ledger Grand Total</b>	<b>\$351,461.10</b>	<b>\$69,689.98</b>	<b>\$(56,624.89)</b>	<b>\$0.00</b>	<b>\$364,526.19</b>	<b>\$0.00</b>	<b>\$364,526.19</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: Mary Russell Date: 11/4/25  
Principal: [Signature] Date: 11/4/25

**SEWARD HIGH SCHOOL  
Bank Reconciliation Report**

Date From 10/1/2025  
Date to 10/31/2025

**Checking Account  
992**

Ending Balance on Statement Dated : 10/31/2025	\$388,187.73
Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$23,661.54
Cash Balance as of : 10/31/2025	<u>\$364,526.19 ***</u>

Cash Balance for Checking as of 10/1/2025	\$351,461.10
Add: Total Deposits (Bank Deposits):	\$69,689.98
Less: Total Checks and Withdrawals:	(\$56,624.89)
Computer Cash Balance as of : 10/31/2025	<u>\$364,526.19 ***</u>

**Summary of Asset Accounts**

<u>Gl Acct</u>	<u>Account Name</u>	<u>Begin Bal</u>	<u>Recpt/JV</u>	<u>Disb/JV</u>	<u>Transfer</u>	<u>End Bal.</u>
992	CHECK ACCOUNT	\$351,461.10	\$69,689.98	(\$56,624.89)	\$0.00	\$364,526.19 ***
<b>Grand Total</b>		<b>\$351,461.10</b>	<b>\$69,689.98</b>	<b>(\$56,624.89)</b>	<b>\$0.00</b>	<b>\$364,526.19</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: Mary Russell Date: 11/4/25  
Principal: [Signature] Date: 11-4-25

**\*\*\* Entries Must Match**

**SEWARD HIGH SCHOOL**  
**Reconciliation Activity Account Report**

From Date: 10/1/2025
To Date: 10/31/2025

From Acct: 800
To Acct: 800

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
<b>Activity Acct: 800 - ATHLETICS</b>								<b>Beginning Balance: \$87,643.83</b>	
<b>Advisor: Scott Curry</b>									
10/1/25	CHARLES GEBHARDT REIMB - VB TOURN HOSPITALITY		17772	62697	\$0.00	\$426.95	\$0.00	\$87,216.88	992
10/1/25	BEATRICE HIGH SCHOOL JV VB ENTRY		17795	62700	\$0.00	\$100.00	\$0.00	\$87,116.88	992
10/1/25	MT MICHAEL HIGH SCHO XC INVITE ENTRY		17795	62701	\$0.00	\$120.00	\$0.00	\$86,996.88	992
10/1/25	AQUINAS HIGH SCHOOL XC INVITE ENTRY		17795	62702	\$0.00	\$150.00	\$0.00	\$86,846.88	992
10/1/25	SCHUYLER HIGH SCHOOL CONF GOLF ENTRY		17795	62703	\$0.00	\$125.00	\$0.00	\$86,721.88	992
10/1/25	RAYMOND CENTRAL HIG VB INVITE ENTRY		17795	62704	\$0.00	\$150.00	\$0.00	\$86,571.88	992
10/1/25	MARK HICKSON VB OFFICIAL - TRIANGULAR		17793	62708	\$0.00	\$210.00	\$0.00	\$86,361.88	992
10/1/25	WILLIE BEAMON VB OFFICIAL - TRIANGULAR		17793	62709	\$0.00	\$210.00	\$0.00	\$86,151.88	992
10/1/25	OLIVIA HALQUIST VB SCOREBOOK		17793	62710	\$0.00	\$60.00	\$0.00	\$86,091.88	992
10/1/25	TONY CONELL 9TH FB OFFICIAL - YORK		17792	62711	\$0.00	\$90.00	\$0.00	\$86,001.88	992
10/1/25	JUSTIN HARTMAN 9TH FB OFFICIAL - YORK		17792	62712	\$0.00	\$90.00	\$0.00	\$85,911.88	992
10/1/25	RYAN KRATOCHVIL 9TH FB OFFICIAL - YORK		17792	62713	\$0.00	\$90.00	\$0.00	\$85,821.88	992
10/1/25	RICH SOUKUP 9TH FB OFFICIAL - YORK		17792	62714	\$0.00	\$90.00	\$0.00	\$85,731.88	992
10/2/25	JIM PORTER FB OFFICIAL - NORTHWEST		17800	62717	\$0.00	\$140.00	\$0.00	\$85,591.88	992
10/2/25	MICHAEL FERGUSON FB OFFICIAL - NORTHWEST		17800	62718	\$0.00	\$140.00	\$0.00	\$85,451.88	992
10/2/25	LUKE DEROWITSCH FB OFFICIAL - NORTHWEST		17800	62719	\$0.00	\$140.00	\$0.00	\$85,311.88	992
10/2/25	LYLE ZIEMS FB OFFICIAL - NORTHWEST		17800	62720	\$0.00	\$140.00	\$0.00	\$85,171.88	992
10/2/25	MIKE HOLLE FB OFFICIAL - NORTHWEST		17800	62721	\$0.00	\$140.00	\$0.00	\$85,031.88	992
10/6/25	RECEIPTS FB GATE - SCOTTSBLUFF			9149	\$1,128.00	\$0.00	\$0.00	\$86,159.88	992
10/6/25	RECEIPTS VB TOURN GATE			9150	\$501.00	\$0.00	\$0.00	\$86,660.88	992
10/6/25	RECEIPTS JV FB GATE - PIUS			9152	\$181.61	\$0.00	\$0.00	\$86,842.49	992
10/6/25	RECEIPTS SB GATE - BISHOP NEUMANN			9153	\$150.00	\$0.00	\$0.00	\$86,992.49	992
10/6/25	RECEIPTS SB GATE - GICC			9154	\$106.00	\$0.00	\$0.00	\$87,098.49	992
10/6/25	RECEIPTS VB GATE - TRIANGULAR			9155	\$98.00	\$0.00	\$0.00	\$87,196.49	992
10/6/25	RECEIPTS SB GATE - WAVERLY			9156	\$315.25	\$0.00	\$0.00	\$87,511.74	992

**SEWARD HIGH SCHOOL  
Reconciliation Activity Account Report**

<b>From Date:</b> 10/1/2025
<b>To Date:</b> 10/31/2025

<b>From Acct:</b> 800
<b>To Acct:</b> 800

Date	Payee Source	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
	Note								
10/6/25	RECEIPTS VB GATE - LNW			9157	\$5.00	\$0.00	\$0.00	\$87,516.74	992
10/6/25	RECEIPTS 9TH FB GATE - YORK			9159	\$506.00	\$0.00	\$0.00	\$88,022.74	992
10/6/25	RECEIPTS VB GATE - TRIANGULAR			9160	\$222.00	\$0.00	\$0.00	\$88,244.74	992
10/6/25	RECEIPTS FB GATE - NORTHWEST			9161	\$919.00	\$0.00	\$0.00	\$89,163.74	992
10/6/25	NORTH PLATTE HIGH SCI SB INVITE ENTRY		17808	62729	\$0.00	\$85.00	\$0.00	\$89,078.74	992
10/7/25	RECEIPTS ACTIVITY PASSES			9221	\$600.00	\$0.00	\$0.00	\$89,678.74	992
10/7/25	RECEIPTS BOUND 9/1-10/1 - SB,VB,FB GATE			9222	\$7,413.00	\$0.00	\$0.00	\$97,091.74	992
10/7/25	MATT HUNT VB OFFICIAL - AURORA		17820	62736	\$0.00	\$175.00	\$0.00	\$96,916.74	992
10/7/25	OLIVIA HALQUIST VB SCOREBOOK		17820	62737	\$0.00	\$60.00	\$0.00	\$96,856.74	992
10/7/25	DARYL KORINEK VB OFFICIAL - AURORA		17820	62738	\$0.00	\$175.00	\$0.00	\$96,681.74	992
10/7/25	MERLES FLOWER SHOP SENIOR NIGHT FLOWERS	0000441	17823	62744	\$0.00	\$85.25	\$0.00	\$96,596.49	992
10/7/25	BSN SPORTS SB UNIFORM TOPS, PANTS	931385473	17824	62747	\$0.00	\$592.00	\$0.00	\$96,004.49	992
10/8/25	RECEIPTS VB GATE - AURORA			9175	\$7.00	\$0.00	\$0.00	\$96,011.49	992
10/8/25	RECEIPTS ACTIVITY PASSES			9177	\$175.00	\$0.00	\$0.00	\$96,186.49	992
10/8/25	RECEIPTS XC, VB, G GOLF ENTRIES			9185	\$560.00	\$0.00	\$0.00	\$96,746.49	992
10/8/25	ELAN FINANCIAL SERVIC SHLDR STABILIZER		17691	62750	\$0.00	\$103.94	\$0.00	\$96,642.55	992
10/8/25	ELAN FINANCIAL SERVIC UNK XC INVITE ENTRY		17771	62750	\$0.00	\$250.00	\$0.00	\$96,392.55	992
10/8/25	ELAN FINANCIAL SERVIC COACH MTNG BREAKFAST		17775	62750	\$0.00	\$44.97	\$0.00	\$96,347.58	992
10/8/25	ELAN FINANCIAL SERVIC TRAINER CARRY CASE		17688	62750	\$0.00	\$122.66	\$0.00	\$96,224.92	992
10/9/25	CASH STATE G GOLF MEALS		17831	62751	\$0.00	\$225.00	\$0.00	\$95,999.92	992
10/9/25	SCOTTSBLUFF COUNTRY ST GOLF PRACTICE ROUND		17832	62752	\$0.00	\$55.00	\$0.00	\$95,944.92	992
10/10/25	RECEIPTS SEW YOUTH GOLF FOUND - DONATION			9190	\$1,000.00	\$0.00	\$0.00	\$96,944.92	992
10/10/25	RECEIPTS BSN SPORTS ONLINE SALES PAYOUT			9191	\$708.00	\$0.00	\$0.00	\$97,652.92	992
10/10/25	RECEIPTS TRAVEL JACKET			9192	\$50.00	\$0.00	\$0.00	\$97,702.92	992
10/13/25	RECEIPTS MID CRK PRNT - FALL 24 PAYOUT			9195	\$956.00	\$0.00	\$0.00	\$98,658.92	992
10/13/25	RECEIPTS MID CRK PRNT - WNTR 24/25 PAYOUT			9197	\$290.00	\$0.00	\$0.00	\$98,948.92	992
10/13/25	RECEIPTS			9199	\$36.00	\$0.00	\$0.00	\$98,984.92	992



**SEWARD HIGH SCHOOL**  
**Reconciliation Activity Account Report**

**From Date:** 10/1/2025  
**To Date:** 10/31/2025

**From Acct:** 800  
**To Acct:** 800

Date	Payee Source	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
	Note								
10/28/25	ALAN WIRTH FB OFFICIAL - MCCOOK PLAYOFF		17870	62803	\$0.00	\$177.00	\$0.00	\$93,958.02	992
10/28/25	TODD SENTER FB OFFICIAL - MCCOOK PLAYOFF		17870	62804	\$0.00	\$177.00	\$0.00	\$93,781.02	992
10/28/25	JARED KNAPP FB OFFICIAL - MCCOOK PLAYOFF		17870	62805	\$0.00	\$177.00	\$0.00	\$93,604.02	992
10/28/25	JOHN HODGES FB OFFICIAL - MCCOOK PLAYOFF		17870	62806	\$0.00	\$177.00	\$0.00	\$93,427.02	992
10/28/25	BRENT TRAVIS FB OFFICIAL - MCCOOK PLAYOFF		17870	62807	\$0.00	\$177.00	\$0.00	\$93,250.02	992
10/29/25	GRANT RIDDER REIMB - WR ASSESSOR FEE		17901	62808	\$0.00	\$30.00	\$0.00	\$93,220.02	992
10/29/25	BSN SPORTS ADMIN STAFF GEAR	931709061	17876	62809	\$0.00	\$1,169.00	\$0.00	\$92,051.02	992
10/30/25	FAST MART COACH MEETING DONUTS		17880	62815	\$0.00	\$30.00	\$0.00	\$92,021.02	992
<b>Totals</b>					<b>\$17,271.86</b>	<b>\$12,894.67</b>	<b>\$0.00</b>	<b>\$92,021.02</b>	
								<b>Accounts Payable</b>	<b>\$0.00</b>
								<b>Working Balance</b>	<b>\$92,021.02</b>
								<b>Currently Encumbered (PO)</b>	<b>\$0.00</b>

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: Mary Russell Date: 11/4/25  
Principal: [Signature] Date: 11/4/25

**SCHOOL DISTRICT OF SEWARD  
PROPOSED WARRANTS  
NOVEMBER 10, 2025**

Salaries for October	Salaries	856,051.25
Jones Bank	FIT/FICA	23,057.97
Tennessee Child Support	Garnishment	9.99
Jones Bank	FIT/FICA	186,331.61
Nebraska Child Support	Garnishment	1,166.00
ASPIRE	403b	8,305.00
Jones Bank	FIT/FICA	25,393.40
Tennessee Child Support	Garnishment	9.99
Jones Bank	FIT/FICA	21,298.13
Tennessee Child Support	Garnishment	9.99
NPERS	Retirement	179,307.34
NE Dept. of Revenue	State Tax	35,354.20
Inspira Financial	Section 125	8,975.11
ACT Education Corp	Assessment	2,275.00
Adaptive Clothing Showroom	Supplies	83.97
Allo	Phone	179.00
Amazon Capital Services	Supplies	3,931.20
Ameritas	Vision Insurance	1,230.96
Apace	Pupil Services	4,734.28
Awards Unlimited	Supplies	20.86
Baker, Noelle	Supplies	27.92
Bishop Business	Supplies	355.32
Blue Cross Blue Shield	Insurance	266,814.20
Bryan Urgent Care Seward	Transportation	132.00
Campbell Cleaning	Services	17,361.00
CDWG	Technology	1,890.28
City of Seward	Utilities	37,080.91
Codr Plumbing & Excavation LLC	Maintenance	268.75
Computer Hardware	Tech. Repairs	130.95
Credit Bureau Services Inc	Garnishment	618.45
Crete Public Schools	Tuition	13,750.00
Crouch's Farm & Hardware	Grounds	912.56
Culligan	Maintenance	40.00
Dana F. Cole & Company, LLP	Audit	12,160.00
DAS	Distance Learning	953.61
Doane, Maggie	St. John's Title IIA	110.00
Eakes	Maintenance	9,046.49
Elan Financial	Software	1,817.06
Engineered Controls, Inc	Hot Lunch Repairs	3,255.77
ESU 5	Technology	4,603.50
ESU 6	ESU Expense	2,206.74
Farmers Cooperative	Transportation	2,824.92
Follett Content Solutions	Books	2,546.31
Follett Software, LLC	Software	1,910.00
Gerhold Concrete Company, Inc	Grounds	1,197.60
Glass Doctor	Transportation	85.95
Go Physical Therapy	Pupil Services	9,845.60
Great Plains Piano Company	Services	240.00
Hardinger, Denise	Transportation	60.00
Hilton, Kearney	PEAK Grant	635.44
Humanex Ventures	Staff Dev.	9,500.00
Hydraulic Equipment Service	Transportation	5.43
Inspira Financial	Section 125	127.50

**SCHOOL DISTRICT OF SEWARD  
PROPOSED WARRANTS  
NOVEMBER 10, 2025**

Interstate All Battery Center	Maint. Of Equip.	1,178.85
Jaymar Business Forms, Inc	Supplies	519.86
JEO Consulting Group Inc	Services	12,000.00
JWPepper	Supplies	172.24
Kozisek, Morgan	Sixpence	184.20
KSB School Law	Legal Fees	185.50
Lakeshore Learning	Supplies	63.78
Langner, Katie	Sixpence	444.35
Lied Lodge	Travel	169.00
Lucent Cash	Garnishment	168.03
Madison National Life	LTD Ins.	3,049.57
Mahrt, Kirsten	Pupil Services	6,958.82
Matheson	Supplies	1,987.54
Maxim Healthcare Services	Services	4,251.06
Meehl, Jan	Pupil Services	1,800.00
Menards	Maintenance	100.01
Merles Flower Shop	Supplies	30.25
Midwest Auto Parts	Transportation	762.33
NCECBVI	Services	2,851.20
NCS Pearson	Supplies	770.49
NCSA Region 1 Principals	Dues & Fees	75.00
Nebraska Council of School Admin	Dues & Fees	1,145.00
Nebraska Equipment	Transportation	5.94
One Source	Admin Expense	223.00
O'Reilly Auto Parts	Transportation	658.10
Oriental Trading	Supplies	135.78
Pac N Save	Supplies	396.56
Paper Tiger	Business Support	35.00
Pinkall, Jenny	Supplies	20.57
Print Image Solutions	Services	959.99
Reed Electric	Maintenance	4,330.76
Rising, Sarah	Mileage	66.80
Roth, April	Supplies	102.08
Rumery Lawn & Landscape LLC	Grounds	276.44
Schroeder, Julie	St. John's Title IIA	140.00
Seward County Independent	Advertising	112.84
Seward Lumber	Maintenance	38.43
Seward Wellness Center	Gym	1,097.25
Small Engine Specialists	Equipment	1,277.30
Sodexo	Services	99,728.55
Telecky, Marty	Transportation	16.00
Uline	Maintenance	532.90
Unite Private Networks	Distance Learning	1,829.43
University of Nebraska-Lincoln	Supplies	200.75
UNUM	Life Ins.	540.00
Uribe	Services	2,647.00
US Bank	Lease	2,791.52
Vazzano, Sasha	Supplies	500.00
Verizon	Phone	253.46
Visa	Training	285.63
Waterlink	Maintenance	225.00

**SCHOOL DISTRICT OF SEWARD  
PROPOSED WARRANTS  
NOVEMBER 10, 2025**

<b>Windstream</b>	<b>Phone</b>	<b>318.83</b>
<b>WoodRiver Energy</b>	<b>Utilities</b>	<b>1,928.46</b>
<b>Zultys</b>	<b>Phone</b>	<b>2,320.93</b>
<b>TOTAL GENERAL FUND CLAIMS</b>		<b>1,923,101.89</b>

**SCHOOL DISTRICT OF SEWARD  
PROPOSED UNEMPLOYMENT FUND CLAIMS  
NOVEMBER 10, 2025**

<b>NEBRASKA UC FUND</b>	<b>UNEMPLOYMENT</b>	<b>393.99</b>
	<b>TOTAL</b>	<b><u>393.99</u></b>