Board of Education Regular Meeting

School District of Seward

410 South Street

Seward, NE 68434

Monday, December 11, 2023 7:00 PM

Attendance Taken at 7:00 PM.

Paul Duer:	Present
Matt Hastings:	Present
Jill Hochstein:	Present
Ryne Seaman:	Present
Danielle Shipley:	Present
Shawn Svoboda:	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 publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated December 6, 2023

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

1.4. Pledge of Allegiance

1.5. **1.5 Mission The school district of Seward--where every student, every day is a success--affirms that all students will have the skills to become productive and contributing members of a global community. In cooperation with family and community members, the district is committed to the development of each student academically, emotionally, socially, and physically.**

1.6. Approval of Agenda

Motion to approve the agenda as presented 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

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. Reports

3.1. Administrator Reports

Written reports were received from the administrators.

3.2. Student Board Report

Rachel Kuss presented her report to the board.

3.3. Superintendent's Report

Dr. Fields updated the board on legislative issues from the NCSA Conference. The Bluejay Bash was very successful and a great event. The Governor's Press Conference was last week, the State Board Election is coming up and there will be four new board members. Dr. Fields gave a Commissioner update and what they are working towards in the near future which consists of assessments, strategic plan, and NDE staff returning to work. The NASB meeting will be January 21 & 22, 2024

3.4. NASB State Conference Report

The board members that attended the NASB state convention discussed what sessions they attended.

4. Discussion Items

4.1. EPIC Student Presentation

Dr. Dominy, Coral Collins and Delaney Anderson discussed the DOANE EPIC Program and the classes they have taken and will be taking.

4.2. AQUESTT /NSCAS Results /Annual Report

Dr. Dominy discussed the AQUESTT/NSCAS results and provided the board a rough draft of the annual report.

5. Action Items

5.1. 2022-2023 Audit

Motion to approve the 2022-2023 audit Passed with a motion by Paul Duer and a second by Matt Hastings.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

5.2. Certified Staff Resignations

Motion to accept the resignations of Kim Turnwall, Lynette Petersen, Becky Snyder, and Kelley Limback at the end of the 2023-2024 school year. Passed with a motion by Paul Duer and a second by Danielle Shipley.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

6. Future Agenda Items

There was none.

7. Consent Agenda

7.1. Approval of Minutes

7.2. Approval of Financial Reports

7.2.1. Treasurer

7.2.2. Budget

7.2.3. Activities

7.2.4. Athletic

7.3. Approval of Claims

7.3.1. General Fund

7.3.2. Special Building Fund

7.3.3. Bond Fund

7.3.4. Qualified Capital Purpose Undertaking Fund

7.3.5. Gifts & Donations Fund

7.4. Approval of Consent Agenda

Motion to approve the consent agenda as presented 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

8. Enter into Executive Session to discuss collective bargaining

Motion to enter into executive session at 8:58 p.m. to discuss teacher negotiations for the 2024-2025 school year 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

8.1. Restate the reason for entering into an executive session

9. Adjournment

Motion to adjourn the meeting at 9:11 PM with the next study session and regular board meeting scheduled for January 8 at 5:30 and 7:00 PM Passed with a motion by Matt Hastings and a second by Shawn Svoboda.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

Please publish the following legal notice in the December 6, 2023 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, December 11, 2023 at 5:30 p.m. for a board study session to be followed by the 7:00 p.m. 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.

School District of Seward Board Report

December 11, 2023

Jessica Dominy, Principal

Seward Elementary School

Enrollment: as of December 1, 2023

- Preschool: 65
- Kindergarten: 78
- 1st Grade: 93
- 2nd Grade: 94
- 3rd Grade: 101
- 4th Grade: 92
- Total: 523

Upcoming Events:

December 11-15: Dibels Literacy Screener (K-4)
December 12th: Kindergarten/1st Grade Music Program @ SHS, 7:00 PM
December 12th: 2-4 NWEA Math Assessment
December 19th: PLC Data Meetings
December 22nd: 1:15 Dismissal

An Inside View of Education w/ Mrs. Dominy:

I was able to hold Inside View meetings for all Kindergarten parents in November. It was a great opportunity for me to build relationships with parents and share all the great things happening at school. I was asked to explain Inside View in more detail, so here goes! I spend time in each of the kindergarten classrooms, getting video of instruction in reading, writing, math, and morning meeting. I put the videos into a presentation, along with information about useful instructional strategies parents can use at home, and share this presentation with parents during the 90 minute Inside View Meetings. I also include several slides about ways to communicate with school, what to do when you are concerned about your child, and about our behavior and social skills programs at SES. My goal is to help parents feel comfortable with our school, understand what instruction looks like for their child, and really set the foundation for positive relationships between school and home. This year, our turnout was very strong. We had 15-20 parents at each of the sessions (4 total because we have 4 kindergarten classrooms). I am happy to answer any questions you may have about this program!

Mid-Year Assessments:

We are currently in the process of taking mid-year assessments at Seward Elementary. Students in all grades will be taking the Dibels assessment, which is our literacy screener. Students in grades second through fourth will take the NWEA growth assessment for both reading and math. All students will also be taking the midyear writing assessment. All of these assessments measure student progress from the beginning of the year and will be utilized when making decisions about intervention and enrichment opportunities. During our PLC meetings on December 19th, we will discuss data from these assessments in order to improve instruction. Our goal is to have these discussions prior to winter break so we can hit the ground running in January when students return!

<u>National Conference:</u>

I was fortunate to attend the NAGC (National Association for Gifted Children) conference in Orlando in mid-November. I selected this conference because I knew that there was a strong possibility that programming for our high ability students would appear in our discussions about strategic planning this year. I attended many fantastic sessions and heard the keynote speaker, George Couros, who shared about innovation. Overall, I left the conference with a vision of how a high ability program could look at the elementary level and some ideas about how to begin this process. I am very thankful to be allowed this opportunity and am excited to see my learning in action over the next months and years.

<u>SES December to Remember:</u>

I feel very fortunate to have such a dedicated staff at Seward Elementary. As a way to thank the staff for their hard work this semester, we have special days happening in December. Snacks, games, and jeans days are a part of this celebration. I can't say enough about how our teachers are going above and beyond and I am so thankful for them.

Board of Education Report
Seward Middle School - Mr. Kirk J. Gottschalk
11 December, 2023

1. **Middle School Activities:**

   12 Dec. - 7/8 Girls Basketball vs Columbus LV, home, 1600 hrs. (4:00 p.m.)
   14 Dec. - 7/8 Vocal Music Christmas Concert, 1900 hrs. (7:00 pm)
   16 Dec. - Seward Wrestling Invite at M.S., 0900 hrs. (9:00 a.m.)
   22 Dec. - Last Day of School, 1330 Dismissal (1:30 p.m.)
   25 Dec. - CHRISTmas. Eat, drink, be merry, nap, give and share.
   3 Jan. - Professional Development Day
   4 Jan. - Students return.

2. **Middle School Activities.**

   A. Our girls basketball and wrestling seasons are entering their final few competitions. The 7th grade girls teams are doing well with the A team being 6-3 and the B team 5-3 at press time. Our 8th grade A team is 6-4 with our B team sitting at 9-1 right now. The C team consists of girls from both 7th and 8th grade and their record is currently 4-1.

   B. We have 30 wrestlers on this year's team with two meets remaining as of today. In their first tournament, held in Schuyler, SMS was team champion with 16 medalists and 7 individual champions, a truly impressive performance. The final wrestling tournament of the season will be in Seward on Saturday, 16 December. All the middle school teams currently playing will end their season before Christmas break.

3. **Happenings at the Middle School.**

   A. After School Programs. None at this time.

   B. School Assemblies. In November we assembled to recognize and celebrate the military veterans in our community. Both our 7/8th grade choir and band performed for the assembly then our student council members served cookies and coffee to veterans and their families afterwards. I always get plenty of compliments from our veterans and their family members.

4. **Additional Information.**

   The U.S. News and World Report has once again put out ratings and a ranking system for all schools in Nebraska. Seward Middle School continues to score very well in these rankings holding the same spot as we had in the last report, **#6 of all 175 Nebraska Middle Schools** evaluated. Please feel free to look at all the numbers and compare to other schools in the area using the link below. Every school's performance is due to many factors. Thank you, board members, for your on-going support and providing those people we have in place the things necessary to help our kids perform and behave so well.

https://www.usnews.com/education/k12/middle-schools/nebraska/district-111366

Board of Education Report
December 2023
Seward High School
Scott Axt Rich Eber John Moody

Holiday Sharing Program:
The Seward High School staff will continue the tradition of helping SHS students in need. This year the staff will donate to our eight "backpack" families by sharing Seward bucks with each family. This is a great way for us to give back to those in need as a staff. Donations from staff members are pooled together to make the purchases of the Seward bucks.

ACT PREP program:
We are implementing the "On to College" ACT prep program for all Juniors beginning in January. The sessions will run 5th hour during the student's Tue/Thur Access time. We had a drop in our ACT scores this past year which could be due to numerous factors. However, we believed we needed to freshen up our ACT preparation for our Juniors for the State Mandated test that will be in late March. We have sent out a letter to all junior parents informing them of this change.

ACT Results:

Central Conference Comparison - ACT

School	ELA	Math	Science
Seward	53	57	64
ADAMS CENTRAL	61	57	60
AURORA	41	46	46
CRETE	33	32	45
GINW	53	50	62
LAKEVIEW	43	57	59
SCHUYLER	23	23	28
YORK	43	40	54
LEXINGTON	29	23	33
State	46	42	49
SPS RANK	T-2	T-1	1

District Averages- Like Academic Districts

22-23	ELA	Math	Science	ACT ELA	ACT Math	ACT Sci	Poverty
Seward	71	82	86	53	57	64	22%
Elkhorn	84	88	91	81	74	78	10%
Millard	71	75	81	66	58	67	26%
Norris	70	77	90	66	63	73	11%
Waverly	73	80	84	55	54	62	20%
Bennington	76	81	89	71	61	67	13%

P.R.I.D.E. Recognition Rally:
The Term 2 P.R.I.D.E. The Recognition Rally is scheduled for Friday, December 22nd at 9:00 am. We will celebrate our many academic and activity achievements. Please join us if you can!

End of First Semester and Start of Second Semester:
The last day of classes before winter vacation is Friday, December 22nd. Classes will dismiss early at 1:30. School resumes with the start of the second semester on Thursday, January 4th.

Mid-Term Graduate Meeting:

The midterm graduate meeting will be held on December 8. We are anticipating 27 students finishing early. This is a little larger for a class this size but just like normal years, we are hearing some students looking to go to the military early, others planning on entering the workforce and others looking to begin college.

Class of 2024 Commencement Ceremony:
The annual Seward High School commencement ceremony will be held Sunday, May 12th at 2:00 p.m. in the south gym at Seward High School.

NSAA Moratorium:
There will be no sports practices or competitions from December 23 through December 27 due to the mandatory five-day NSAA moratorium. Additional information regarding sports practices and competitions during the winter break will be communicated directly by the coach of each sport/team.

Activities:

Winter Sports Update:
Unified Bowling captured the State Title on November 4th, a great inaugural season.
Girls basketball is off to a fast 2-0 start. Boys basketball has dropped two tough contests to start the year.
Girls wrestling is scoring significant points in tournaments with several individual medalists.
Boys wrestling has a drastically different schedule this year which will allow young wrestlers to develop and grow as the season progresses.

Cheer and Dance teams have been actively supporting our teams and entertaining the crowd at our winter contests.
E-sports is just getting started with the winter season.

Enrollment as of December 5 :

Grade Level	**Enrollment**
Grade 9	122
Grade 10	127
Grade 11	121
Grade 12	121

School District of Seward
Board Report
Shannon Hall-Schmeckpeper, Director of Special Services
December11, 2023

Congratulations to the Unified Bowling Team for winning the Class B State Championship! It's always great to see new programs being added to high school athletics, and it's even better to see them succeed. Thanks to the school board for their support in making it happen.

There are only a few reports that are due in our office during the month of December. One of the reports that was due was the *1% Justification for State Alternative Assessment.* I provided justification to the state for 15 students who are currently marked as needing to take the Alternative Assessment instead of the regular state assessment according to their IEP. 15 students is higher than the 1% that is allowable by the state. We are continuing to work with staff to help them understand which students should be on the alternative assessment. And how we can continue to support students with disabilities in the general education classroom.

Another report that is due in December is the *SPED Proportionate Share Worksheet for Non-Public Schools* which is the count connected to the number of non-public and homeschooled students that qualify for special education services. We currently have seventeen students who are served at our non-public school and four students who are homeschooled but come in for special education services.

I did attend an ELL meeting at ESU 6 this month to review Rule 15 (the rule that governs ELL) and our current ELL plan. This was a good opportunity to meet with our regional ELL directors and other district to discuss our ELL plan.

I hope you have a happy and safe holiday season. Thanks again for all you do!

Shannon Hall-Schmeckpeper

Shannon Hall-Schmeckpeper Ph.D.
Director of Special Services

Data as of 30th of last month	Seward Public Schools Special Programs Enrollment Data									
	2023-2024									
	Sept	Oct	No	Dec	Jan	Feb	March	April	May	August
Special Education Open Evaluations										
Public School										
Birth to 3 (IFSP)	2	3	4	4						
3-5	2	4	5	6						
School Age	0	2	2	3						
Non-Public School	0	0	2	1						
Special Education Numbers										
Birth to 3 (IFSP)	10	11	11	13						
Preschool Numbers										
Community (IEP)	7	7	7	14						
Pre-K (IEP)	27	26	26	26						
PreK (No IEP)	*38*	*38*	*38*	*38*						
Total Birth to 5 Special Education	**44**	**45**	**47**	**53**						
School Age (K-21 programing)	239	224	225	219						
Total Public School Special Education Enrollment	**283**	**276**	**272**	**272**						
Total Non-Public School Special Education Enrollment	**21**	**20**	**19**	**21**						
Grand Total Special	**304**	**296**	**291**	**293**						

Education Enrollment												
Special Programs												
HAL	136	136	136	136								
ELL	4	4	4	4								
ELL Monitor	3	3	3	3								
504	44	46	48	49								
Sixpence	16	17	17	16								
Title 1: Public	0	42	42	42								
Title1: Non-Public	0	15	15	15								
Migrant	1	1	1	1								
Immigrant	0	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

December 2023 Board Report for Curriculum and Staff Development

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Board Members,

I enjoyed learning with you at the State School Boards Association Meeting. Some of my biggest takeaways were related to connecting with the communities in your school district by honoring the past, topics related to mental health/social media and legal issues. I appreciate the opportunity to participate in this conference and enjoy reflecting with each of you.

Curriculum
In February and March, we will do more work with our curriculum review process for social studies and art. We are excited to build out our K-12 continuum related to art education. Having a K-4 art teacher has allowed us to really think about the benchmarks that we want to hit at each level and then plan backwards regarding the skills students will need in order to reach these benchmarks.

Instruction
Artificial Intelligence continues to be a conversation among school districts. We are taking a proactive role in helping our teachers fully understand what is available to them as teachers as well as what our students might be using. This week, during our PLC's, teachers at the middle school and high school will learn about AI tools that help with productivity and efficiency to support them as teachers. Teachers will also learn about a Google Extension called Revision History that allows teachers to see how a document was created (pasted, typed, timing, etc.)

Staff Development
We did not have a staff development day in November, as a reminder, we started doing a flexible PD Day starting on August 1 through the first day the staff comes back. Teachers have very much appreciated this change and find that their initial days of the school year are more productive because they have this day to prepare.

Assessment
At our meeting, I will be able to share NSCAS Growth grades 3-8 data and ACT proficiency data from this past school year. Parents have received individual score reports for both of these assessments. The group data embargo has been lifted and we will be able to share information about scores as well as ratings.

Annual Report
We are finalizing the annual report from the 22-23 school year. This annual report has academic, maintenance and operations, and extracurricular information. The annual report is required by Rule 10 and it is to be distributed to our community. We will put the annual report in the newspaper in the coming weeks.

Thank you for your support!

Dr. Matt Dominy

December Staff Development News

A newsletter for the Seward Staff by Dr. Dominy

12-1-2023

A message from Matt

I was fortunate to be invited to our Doane EDU 101 dual credit class that is offered at Seward High School. For those of you who do not know, we are working with Doane, who received an educator pipeline grant to address the teacher shortage. Students from our high school who enroll in these classes have the opportunity to earn 15 college credits in education that can be transferred to most higher learning institutions at absolutely no cost!

EVERY STUDENT ◆ EVERY DAY ◆ SEWARD ◆ A SUCCESS

The students were delivering their final presentations for their professor and a few guests. I was truly inspired by their presentations as they shared what they learned, why they want to be a teacher, and their worries about pursuing the education profession. There were 19 students who enrolled in the first intro to education class and of those 19 students, 16 students are excited to share with us that they are still thinking of pursuing an education degree! When the students presented about their why, so many students spoke of the great teachers they have had in Seward Public Schools, you really have inspired this group to consider our profession. Thank you for all that you do and please know that all of you who serve our students make lasting impacts every day.

January 3rd PD Day

Comedian/Principal/Inspirational speaker Gerry Brooks will be coming to Seward on January 3rd to deliver our 2nd semester kick-off presentation. Teachers and staff from Milford, Centennial, and David City will be joining us. The Waffleman will also be in Seward starting at 7:30 at the High School. An invitation will be coming soon, but I have embedded a video to get you ready for the presentation!

MTSS

The link below is another great resource in explaining MTSS. We will be working with leadership teams in the second semester to identify, outline and implement steps of the MTSS process during the second semester and into next year.

https://www.doe.mass.edu/sfss/mtss/blueprint.pdf

doe.mass.edu

Patriotic Holidays

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.

There are no Patriotic Holidays for the month of December, but please enjoy this holiday season!

Seward Public Schools

Student Board Report

- The past week we had both a Pep Rally and a PLC day. We took both of these opportunities to honor our activities. We played games that also got many students involved. This pep rally was planned in response to the student survey we sent out.
- We are working on coordinating cheers between the band, cheerleaders, and student section. Hopefully, this will bring spirit and morale to the games.
- Upcoming events include trivia night and the 2nd Term PRIDE Rally. Trivia night has been a great success in the past and we are looking forward to it this year.
    - The money from trivia night will go back to the community, helping to pay for the Rivoli projector.
- Looking into the Spring we are thinking of doing another movie night. We will rent out the little theater at the Rivoli.

Cheer (Layla Sugden): Cheer is slowing down as we enter basketball season. We most recently participated in the pep rally, leading a cheer and then a dance. We have been working on preparing for basketball season by practicing basketball cheers and working on stunts. We cheer at all home games and most away games as long as they are less than an hour away.

FFA (Dylan Hockstein): FFA has had a busy start to the year with numerous community and club activities while preparing for competitions. Coming up in December we will have our LDE competitions which our members have been practicing diligently. We have high hopes for LDEs and know that our members will do great! Before the competitions we are hosting an LDE showcase where parents and community members can watch members perform their event. This is a great way for students to get constructive criticism and feedback.

Show Choir (Hannah Beirbaum): Show choir season is starting to pick up. We had our show choir class this quarter which has allowed us to make a ton of progress on our show. Along with working on our competition show, we have also learned three songs and dances for our Christmas show which will be performed around town, at SMS and SES, and our choir Christmas concert. Our competition season will start at the end of January and end at the end of February.

Key Club (Kretyn Roth): Key Club is currently working on multiple service projects. We had a very successful Bluejay Way Service Day. Now we are planning on decorating Christmas cookies for the nursing home.

Speech (Jaina Johnson): The Speech team has started our season, our first meet is in January. We are currently writing speeches, looking for scripts, or starting to memorize. We have great representation this year!

Girl’s Wrestling (Maryn Johnson): The girl's wrestling team has about 28 girls out this year, and we’ve had a great start; winning our triangular at York and placing third as a team at the Kearney Tournament. We had two girls win their weight class and many other medalists. It's been awesome to see all the hard work these girls have put in, and I’m excited to see how we’ll all grow and get better as the season progresses.

Boy’s Wrestling (Caden Schadwinkel): The boys' wrestling team is a very young group of guys. The work isn’t easy, but that's how we want it to be. We are a determined group of individuals ready to take on any task. Our goal is to become better people overall and succeed on the mat. We were excited to compete and grateful for the opportunity we’ve been given.

Girl’s Bowling (Mariya Corner): Girls Bowling is a group of 8-12 women participating in bowling games every practice day. Our goal is to become the best we can be at the sport we admire and to build better relationships with each other as teammates. We will compete this season and exercise the skills we have built.

Boy’s Bowling (Josh Ringler): The boy's bowling team started hot at the GINW double dual invite, beating Lexington and Ogallala. The team is very excited about this season because we have a lot of solid players who are experienced in bowling.

Girl’s Basketball (Haylie Sloup): Girls basketball is off to a great start this year! We have about 22 girls out. Our current record is 2-0. Saturday, December 2 we beat North Bend on their home court which was a big deal for us considering they have won state the past 4 years. Our team has great chemistry this year and we have a lot of girls who are stepping up to score. We will continue to work on our defense and rebounding as that is something our team can improve on that. We will be playing against Lincoln Christain and GINW this week and I believe we have all the components to win both. We will continue to play hard, keep the ball moving well, and pick each other up, taking daily steps to get to the state!

Boy’s Basketball (Hank Hughes): The season hasn’t started the way we wanted it to, but we have fought hard and will come back stronger. We play Lincoln Christian and GINW this week and are looking to get our first win. We are working on how to play against a zone and not to get into foul trouble. It is time to buy low on us because we aren’t going to give up!

Dance Team (Avery Briggs): The Seward Starletts have a great group of girls this year with 16 girls. We had our first performance of *Barbie on* November 30 at the basketball game and the school pep rally. We have our next home performance on December 5 to one of our classic dances *Drip Drip*!

Monthly Update for your Board Meeting Agenda

December 2023

Networking & Events
Latest 'Board Notes' – Monthly Newsletter
Annual Board Calendar Summary
Government Relations & Advocacy
This Month In …
Monthly Agenda Video Updates & NASB's Video Resources
Contact Us

2024 Advocacy Handbook

https://members.nasbonline.org/government-relations/nasb-advocacy-handbook

(www.NASBonline.org – Government Relations – Advocacy Handbook)

COMING SOON … With the approval of the NASB bylaws, standing positions and legislative resolutions at the 2023 Delegate Assembly, look for the 2024 NASB Advocacy Handbook to be posted prior to this year's legislative session.

Networking & Events … Register Now

https://members.nasbonline.org/events

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

14th Annual Nebraska Child Health & Education Summit - December 13 - Omaha

https://www.eventbrite.com/e/14th-annual-ne-child-health-education-summit-tickets-749525329437?aff=oddtdtcreator%20

JANUARY 2024

School Board Member Week in Nebraska - January 21-28

https://members.nasbonline.org/events/school-board-member-week

Legislative Issues Conference - January 21-22 - Lincoln

https://members.nasbonline.org/events/legislative-issues-conference

Board President's Retreats - January 28-29 - Norfolk

https://members.nasbonline.org/events/board-president-retreat

FEBRUARY 2024

Board President's Retreats - February 4-5 – Kearney
https://members.nasbonline.org/events/board-president-retreat

NASB Nebraska Association of School Boards

Latest 'Board Notes' – Monthly Newsletter

https://members.nasbonline.org/news-resources/board-notes-newsletter
(www.NASBonline.org - News & Resources - Board Notes)

- *Learning, Leading & Lasting Impressions*
- *The Annual Passing of the Gavel*
- *At The Board Table*
- *ALICAP Recognizes its Annual Award Winners*
- *EPIC Tax Referendum & The Use of Public Resources*
- *AI in Education*
- *Training, Networking, Engagement & Events*
- *This Month In ... And Much More!*

NASB Nebraska Association of School Boards

"Annual Board Calendar Summary"

View the full detailed calendar at:
https://members.nasbonline.org/board-leadership/resources
(www.NASBonline.org – Board Leadership – Resources)

December Board Agenda Items
In addition to routine agenda items, time sensitive topics include:

- **Advocacy** - Review the 2024 Legislative Session Calendar
- **Student Accountability** - Review the NDE State of Schools Report
- **District/ESU Resources [Budget]** - ESU Annual Financial Report On or before January 31, the ESU Administrator of each ESU will submit to the Commissioner of Education an Annual Financial Report. § 79-1229
- **Board Elections** - Notify the County Clerk/Election Commissioner. On or before February 1, the board must notify the County Clerk of Election Commissioner of the member seats open for the upcoming election.

****Review the full November Agenda in the 2023 NASB Board Meeting Guide & Annual Board Calendar.**

Board Self-Assessment
Following the board's evaluation of the superintendent or ESU Administrator, consider administering a Board Self-Assessment. This provides an opportunity for board members to self-reflect and collectively consider the effectiveness of the board's governance leadership and working relationship with the superintendent or ESU Administrator. Schedule a board retreat with Marcia or Stacie to review the results and participate in discussion of goals to address the board's identified areas of growth. Please contact Katie Corfield or Marcia Herring at 402-817-0296 to schedule a time to administer the board self-assessment.

Board Retreat

As the new year is fast approaching, it is a perfect time to schedule a board retreat to set goals, discuss the board role and responsibilities, develop board protocols, or customize the retreat to meet the board-superintendent /ESU Administrator vision or needs. Please contact Marcia Herring at 402-817-0296 to schedule your board's next retreat.

NASB President Retreats

January 28-29, 2024 in Norfolk

February 4-5, 2024 in Kearney

Join the NASB Board Leadership Team in Norfolk and Kearney for the opportunity to engage with fellow or other leadership teams including the board president, aspiring presidents, and superintendents. The agenda will include a leadership activity on Sunday with a social and dinner, and a full agenda on Monday addressing board meeting protocols, Open Meetings Law, policy, committee work, scenarios, goal planning, superintendent evaluation, and more. Stay tuned for more information regarding the registration details.

Government Relations & Advocacy

https://members.nasbonline.org/government-relations

(www.NASBonline.org – Government Relations)

The 2024 Legislative Session starts January 3rd!

This Month In …

https://members.nasbonline.org/news-resources/board-notes-newsletter

(www.NASBonline.org - News & Resources - Board Notes)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for "This Month In …"

Advocacy & Government Relations - ALICAP & Insurance - Board Leadership - Data Analytics - Energy Purchasing - Member Engagement - Policy - Search, Strengths & Awards - Technology

Monthly Agenda Video Updates & NASB's Video Resources

https://members.nasbonline.org/news-resources/video-library

(www.NASBonline.org - News & Resources – Video Library)

Monthly Board Agenda videos, Legal Resources, NASB's Live & Learn Series, Member Zoom's, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, and MUCH more!

Contact Us

https://members.nasbonline.org/about-us
(www.NASBonline.org – About Us)

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and on Facebook at www.facebook.com/NASBonline

22-23 Data Presentation for the Board

The school district of Seward --where every student, every day is a success -- affirms that all students will have the skills to become productive and contributing members of a global community. In cooperation with family and community members, the district is committed to the development of each student academically, emotionally, socially, and physically.

Topics for today:

NSCAS Growth- Grade 3-8

NSCAS ACT- Grade 11

Accountability Ratings

Annual Report

NSCAS Growth

NSCAS Growth is a combination assessment of MAP NWEA and the NSCAS state assessment.   A percentage of the questions are used to measure the estimated RIT and a percentage of the questions are used to measure proficiency on the NSCAS portion of the assessment. Districts have found that the estimated RIT are not very reliable, especially with high-achieving and low-achieving scores.

Grades 3-8 Take ELA and Math Test

Grades 5 and 8 Take the Science Test

NSCAS Reading

% Meeting or Exceeding

Conference Rank

	3	4	5	6	7	8
SPS	70	75	67	70	68	79
State	62	55	57	55	54	63
Conf.	T-4	1	2	1	T-1	2

Cohort Data for Reading

*Please note, the assessments used during these years differed in format, quantity and presentation. Comparing scores year over year should be done with great caution.

	3	4	5	6	7	8
22-23	70	75	67	70	68	79
21-22	78	66	64	60	53	67
20-21	70	59	68	63	58	66
19-20	No Test	No Test	No Test	No Test	No Test	No Test
18-19	77	72	70	75	67	75

NSCAS Math

% Meeting or Exceeding

Conference Rank

	3	4	5	6	7	8
SPS	69	82	81	83	93	84
State	58	58	65	57	65	61
Conf.	4	1	4	1	1	2

Cohort Data for Math

*Please note, the assessments used during these years differed in format, quantity and presentation. Comparing scores year over year should be done with great caution.

Math	3	4	5	6	7	8
2022-2023	69	82	81	83	93	84
2021-2022	80	76	75	81	78	76
2020-2021	72	74	75	74	76	74
2019-2020	No Test	No Test	No Test	No Test	No Test	No Test
2018-2019	80	75	82	85	79	55

Science

	5th Grade	8th Grade
SPS	92%	81%
State	76%	64%
Conf.	1	T-2

NSCAS ACT

% Meeting or Exceeding

Conference Rank

	ELA	Math	Science
SPS	53	57	64
State	46	42	49
Conf.	T-2	T-1	1

ACT Nebraska Summative % Proficient

Year	Math	ELA	Science
2018-19	68%	65%	74%
2019-20	No Test	No test	No Test
2020-21	63%	69%	66%
2021-22	65%	69%	63%
2022-23	**53%**	**57%**	**64%**

Proficiency by composite score
ELA 18 and up
Math 18 and up
Science 19 and up

Top 20 Students (GPA)

Class of 2023- Average Composite 26.6

Class of 2024- Average Composite 26

NDE “Peer” School Districts

21-22	ELA	Math	Science	ELA-ACT	Math- ACT	Science-ACT
SPS	71	82	86	53	57	64
Peer	58	65	75	45	41	47

Like Academic Districts

District Averages- Like Academic Districts

22-23	ELA	Math	Science	ACT ELA	ACT Math	ACT Sci	Poverty
Seward	71	82	86	53	57	64	22%
Elkhorn	84	88	91	81	74	78	10%
Millard	71	75	81	66	58	67	26%
Norris	70	77	90	66	63	73	11%
Waverly	73	80	84	55	54	62	20%
Bennington	76	81	89	71	61	67	13%

NSCAS Growth Observations/ Questions

*Assessment has been difficult for the past several years with the lack of consistency in the assessment as well as reliability concerns.

* What we saw as concerns on NWEA translated to concerns on NSCAS.

*The strengths on NWEA also showed up as strengths on NSCAS

AQuESTT Ratings

New AQuESTT ratings came out this Fall with the new test scores. The AQuESTT ratings are based on the NSCAS and ACT scores and can include other factors such as chronic absenteeism, graduation, ELL Growth, etc.   Our schools did not qualify for any of these additional factors.

Accountability for a Quality Education System, Today and Tomorrow

AQuESTT Ratings

Seward High School

Good!

53.88% of students proficient in Reading and Math on NSCAS ACT assessment

Excellent=78

Great=59

AQuESTT Ratings

Seward Middle School

Excellent!

78.71% of (5-8)students proficient in Reading and Math on NSCAS assessment

Excellent=71

Good=51

AQuESTT Ratings

Seward Elementary School

Great!

74.74% of (3-4)students proficient in Reading and Math on NSCAS assessment

Excellent=77

Good=54

AQuESTT Ratings

Seward Public Schools

Excellent!

73.64% of 3-8 students proficient in Reading and Math on NSCAS assessment and 11th grade ACT.

Excellent=70%

Questions regarding AQuESTT ratings

Annual Report

The annual report is required under Rule 10- The annual report gives the school community information on student achievement and school improvement.

We have a comprehensive website, as well as a one-page handout that we distribute through the Seward Independent as well as the free community mailing.

Does the Board have any input regarding the one-page handout?

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
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SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
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DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Seward Public Schools District No. 9
Seward, Nebraska

Report on the Audited 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, 2023, 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, 2023, 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 26 - 49 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards on pages 24 - 25 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award,* and is also not a required part of the basic financial statements.

The supplementary information on pages 26 - 30 and the schedule of expenditures of federal awards on pages 24 - 25 is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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 26 - 30, and schedule of expenditures of federal awards on pages 24 - 25 are 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 31 - 49 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 November 2, 2023, 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 F. Cole + Company, LLP

Lincoln, Nebraska
November 2, 2023

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	13,438,608	50,559	1,668,691	(11,719,358)
Support services - student	1,814,082	670,999		(1,143,083)
Support services - instruction	528,524			(528,524)
General administration	340,654			(340,654)
School administration	1,058,043			(1,058,043)
Central services	269,147			(269,147)
Operation and maintenance of plant	1,936,923			(1,936,923)
Student transportation	908,316	20,250	4,527	(883,539)
Nutrition Program	892,712	620,167	412,422	139,877
Cooperative expense	174,281			(174,281)
Capital outlay	637,713			(637,713)
Debt service				
Principal	1,550,000			(1,550,000)
Interest	159,743			(159,743)
Wire fees	600			(600)
Total governmental activities	23,709,346	1,361,975	2,085,640	(20,261,731)

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts				
Taxes				
Property taxes - general purpose				13,769,983
Property taxes - debt service				1,282,161
Carline tax				11,222
Public Power District sales tax				22,257
Penalties and interest on taxes				29,922
Motor vehicle taxes				1,152,603
County and ESU sources				186,482
State aid				288,134
Other state receipts				2,001,748
Interest				170,989
Other receipts				468,700
Total general receipts				19,384,201
Change in net position resulting from receipts and disbursements				(877,530)
NET POSITION, beginning of year				13,272,298
NET POSITION, end of year				12,394,768

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS				
Cash and cash equivalents				4,015,235
Certificates of deposit				3,895,914
Cash at county treasurer				4,489,530
TOTAL ASSETS				12,400,679
LIABILITIES				
Current payroll liabilities				5,911
NET POSITION				
Restricted for				
Debt services				1,688,507
Capital projects				769,906
School Nutrition Program				500,791
Unrestricted				9,435,564
TOTAL NET POSITION				12,394,768

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, 2023

	Major Funds		Other		Total
	General Fund	Bond Fund	Governmental Funds	Reclassifi-cations	Governmental Funds
RECEIPTS					
Taxes					
Property taxes - general purpose	13,477,177		292,806		13,769,983
Property taxes - debt service		1,282,161			1,282,161
Carline tax	10,022	981	219		11,222
Public Power District sales tax	21,296	492	469		22,257
Motor vehicle taxes	1,152,603				1,152,603
Penalties and interest on taxes	26,391	2,681	850		29,922
Tuition received from individuals	6,875				6,875
Tuition from education entities	11,649				11,649
Preschool tuition and fees	32,035				32,035
Transportation fees from other	20,250				20,250
Activities receipts			670,999		670,999
Other local receipts			83		83
Local license fees	5,360				5,360
Police court fines	1,451				1,451
Rental of school facilities	16,321				16,321
Textbook sales	35				35
County and ESU sources	186,482				186,482
State receipts	3,097,098	132,167	173,708		3,402,973
Federal receipts	565,906		406,643		972,549
Meal sales			620,167		620,167
Interest income	149,956	11,806	9,227		170,989
Nonrevenue receipts	246,532		198,918		445,450
Total receipts	19,027,439	1,430,288	2,374,089		22,831,816

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, 2023

	Major Funds		Other		Total
	General Fund	Bond Fund	Governmental Funds	Reclassifi-cations	Governmental Funds
DISBURSEMENTS					
Instruction	13,438,608				13,438,608
Support services - student	1,135,521		678,561		1,814,082
Support services - instruction	528,524				528,524
General administration	340,654				340,654
School administration	1,058,043				1,058,043
Central services	269,147				269,147
Operation and maintenance of plant	1,936,923				1,936,923
Student transportation	908,316				908,316
Nutrition Program			892,712		892,712
Cooperative expense			174,281		174,281
Capital outlay	325,745		311,968		637,713
Debt service					
Principal		1,415,000	135,000		1,550,000
Interest		154,864	4,879		159,743
Other		300	300		600
Total disbursements	19,941,481	1,570,164	2,197,701		23,709,346
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(914,042)	(139,876)	176,388		(877,530)
OTHER FINANCING USES					
Transfers out	(37,949)		37,949		
NET CHANGE IN FUND BALANCES	(951,991)	(139,876)	214,337		(877,530)
FUND BALANCES, beginning of year	10,090,596	1,828,383	1,353,319		13,272,298
FUND BALANCES, end of year	9,138,605	1,688,507	1,567,656		12,394,768

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, 2023

	Major Funds		Other		Total
	General Fund	Bond Fund	Governmental Funds	Reclassifi- cations	Governmental Funds
ASSETS					
ASSETS					
Cash and cash equivalents	1,534,387	967,525	1,513,323		4,015,235
Certificates of deposit	3,545,914	350,000			3,895,914
County treasurer's balances	4,036,017	370,982	82,531		4,489,530
Due from other funds	28,198			(28,198)	
TOTAL ASSETS	9,144,516	1,688,507	1,595,854	(28,198)	12,400,679
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Other payroll withholdings	5,911				5,911
Due to other funds			28,198	(28,198)	
Total liabilities	5,911		28,198	(28,198)	5,911
FUND BALANCES (DEFICIT)					
Restricted for					
Debt services		1,688,507			1,688,507
Capital projects			769,906		769,906
School Nutrition Program			500,791		500,791
Committed					
Student activities			385,671		385,671
Assigned for					
Capital outlay	1,138,102				1,138,102
Employee benefits	22,040				22,040
Subsequent year's budget	5,610,132				5,610,132
Unassigned	2,368,331		(88,712)		2,279,619
Total fund balances	9,138,605	1,688,507	1,567,656		12,394,768
TOTAL LIABILITIES AND FUND BALANCES	9,144,516	1,688,507	1,595,854	(28,198)	12,400,679

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, 2023

	Gifts and Donations Fund
ASSETS	
Cash and cash equivalents	24,713
TOTAL ASSETS	24,713
LIABILITIES	
Due to student groups and others	
NET POSITION	24,713
ADDITIONS	
Interest	91
Other nonrevenue receipts	675
Total additions	766
CHANGE IN NET POSITION	766
NET POSITION, beginning of year	23,947
NET POSITION, end of year	24,713

See accompanying 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.

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 fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

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

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

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

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.

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.

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.

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.

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.

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.

New Accounting Pronouncements

GASB Statement 96, *Subscription-Based Information Technology Arrangements*, was implemented in the current year. The standard 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	7,911,149
Fiduciary funds	24,713
Total cash and investments	7,935,862

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

Demand deposits	4,039,948
Certificates of deposit	3,895,914
Total cash and investments	7,935,862

Maturities of certificates of deposit are as follows:

Less than one year	3,895,914

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, 2023, 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, 2023.

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, 2022, 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

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

equal to $3.50 per year of service; or (2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 to June 30, 2022 (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was $1,054,710.

For the District's year ended August 31, 2023, the District's total payroll for all employees was $11,181,577. Total covered payroll was $10,662,221. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2023, consisted of the following public offerings:

Limited Tax Obligation School Bond, Series 2013, in the original amount of $1,305,000 dated June 10, 2013. The coupon rate ranges from 0.40% to 2.40%. Final payment is due December 15, 2023, with principal and interest being retired by the Qualified Capital Purpose Undertaking Fund tax levy.	140,000
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.	7,135,000
Total long-term debt	7,275,000

The following is a summary of public offering long-term debt transactions of the District for the year ended August 31, 2023:

	Original Issue	Balance September 1, 2022	Issued	Retirements	Defesances	Bonds Outstanding August 31, 2023
Refunding						
2013 Limited Tax Bonds	275,000	275,000		135,000		140,000
2017 Refunding Bonds	8,550,000	8,550,000		1,415,000		7,135,000
Total bonds		8,825,000		1,550,000		7,275,000

The principal and interest maturities are as follows:

Years Ended August 31,	Principal	Interest	Total
2024	1,570,000	132,358	1,702,358
2025	1,450,000	103,666	1,553,666
2026	1,475,000	74,416	1,549,416
2027	1,495,000	43,968	1,538,968
2028	1,285,000	14,135	1,299,135
	7,275,000	368,543	7,643,543

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Terms	Payment Amount	Balance August 31, 2023
Postage machine	10/1/2019	48 months	248	2,979
Copy machines	5/1/2023	60 months	1,020	57,120

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 $248 through August 2024.

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,	
2024	15,219
2025	12,240
2026	12,240
2027	12,240
2028	8,160
Total future lease payments	60,099

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	37,949

NOTE 8. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2023, of $88,712. 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.

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, 2023, is as follows:

Total TIF valuation 2022	32,003,314
District's total levy (per $100 valuation)	.857337
District share of tax abatement	274,377

NOTE 11. IMPLICATIONS OF COVID-19

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students. The District was awarded approximately $1,345,000 of ESSER funds, all of which have been expended by August 31, 2023.

NOTE 12. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 2, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
U.S. Department of Health and Human Services			
Passed through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	15,352
U.S. Department of Education			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Enrollment and Poverty Allocation	23-6408-00-06-080-0009	84.027	318,877
IDEA Preschool (619) Base Allocation	23-6406-00-06-080-0009	84.173	9,599
IDEA Part B Proportionate Share	23-6412-00-06-080-0009	84.027	25,720
IDEA Part B Peak Projects	23-6418-127-80-0009-P	84.027	10,845
Total Special Education Cluster (IDEA)			365,041
Title I, Part A	23-6200-00-06-080-0009	84.010	114,803
Title II, Part A	23-6310-00-06-080-0009	84.367	42,903
Elementary & Secondary School Emergency Fund - COVID-19	21-6998-00-06-080-0009	84.425	298,562
Total U.S. Department of Education			821,309
U.S. Department of Agriculture			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	28,543
National School Lunch Program		10.555	363,838
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600535000	10.555	80,596
Total Child Nutrition Cluster			472,977
Passed through Nebraska Department of Education			
Child Nutrition Discretionary Grants Limited Availability		10.579	14,262
Total U.S. Department of Agriculture			487,239
U.S. Department of Treasury			
Passed through Federal Communications Commission - Emergency Connectivity Fund (ECF)		32.009	41,160
TOTAL			1,365,060

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Seward Public Schools District No. 9, Seward, Nebraska, under programs of the federal government for the year ended August 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Seward Public Schools District No. 9, Seward, Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Seward Public Schools District No. 9, Seward, Nebraska.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures on the Schedule are reported on the modified cash basis of accounting.

NOTE 3. SUBRECIPIENTS

The District disbursed no awards to subrecipients during the year.

NOTE 4. FOOD DISTRIBUTION

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

NOTE 5. INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local receipts					
Taxes					
Property taxes - general purpose	13,477,177				13,477,177
Carline tax	10,022				10,022
Public Power District sales tax	21,296				21,296
Penalties and interest on taxes	26,391				26,391
Motor vehicle taxes	1,152,603				1,152,603
Tuition received from individuals regular education	6,875				6,875
Tuition from education entities	11,649				11,649
Preschool tuition and fees	32,035				32,035
Transportation fees from other private sources	20,250				20,250
Interest	110,524	39,295	137		149,956
Rental of school facilities	16,321				16,321
Local license fees and fines	5,360				5,360
Police court fines	1,451				1,451
Textbook sales	35				35
Revenue from other districts	794				794
County and ESU sources	186,482				186,482
State sources	3,097,098				3,097,098
Federal sources	565,906				565,906
Nonrevenue receipts	245,738				245,738
Total receipts	18,988,007	39,295	137		19,027,439

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, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	12,525,483		3,142	909,983	13,438,608
Support services - students	1,135,521				1,135,521
Support services - instruction	528,524				528,524
General administration	340,654				340,654
School administration	1,058,043				1,058,043
Central services	269,147				269,147
Operation and maintenance of plant	1,936,923				1,936,923
Student transportation	908,316				908,316
State programs	47,514			(47,514)	
Federal programs	862,469			(862,469)	
Capital outlay		325,745			325,745
Total disbursements	19,612,594	325,745	3,142		19,941,481
RECEIPTS OVER (UNDER) DISBURSEMENTS	(624,587)	(286,450)	(3,005)		(914,042)
OTHER FINANCING SOURCES (USES)					
Transfers	(37,949)				(37,949)
NET CHANGE IN FUND BALANCES	(662,536)	(286,450)	(3,005)		(951,991)
FUND BALANCE, beginning of year	8,640,999	1,424,552	25,045		10,090,596
FUND BALANCE, end of year	7,978,463	1,138,102	22,040		9,138,605

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, 2023

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
RECEIPTS							
Taxes							
Property taxes - general purpose		169,470	123,336				292,806
Carline tax		124	95				219
Public Power District sales tax		274	195				469
Penalties and interest on taxes		597	253				850
Activities receipts						670,999	670,999
Other local receipts	83						83
State receipts	5,779	16,752	12,743		138,434		173,708
Federal receipts	406,643						406,643
Meal sales	620,167						620,167
Interest income	3,423	3,115	442			2,247	9,227
Other nonrevenue receipts	288	198,630					198,918
Total receipts	1,036,383	388,962	137,064		138,434	673,246	2,374,089
DISBURSEMENTS							
Nutrition Program	892,712						892,712
Activities expenses						678,561	678,561
Cooperative expense					174,281		174,281
Capital outlay		311,968					311,968
Debt service							
Principal			135,000				135,000
Interest			4,879				4,879
Other			300				300
Total disbursements	892,712	311,968	140,179		174,281	678,561	2,197,701

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, 2023

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	143,671	76,994	(3,115)		(35,847)	(5,315)	176,388
OTHER FINANCING SOURCES (USES)							
Transfers						37,949	37,949
NET CHANGE IN FUND BALANCES	143,671	76,994	(3,115)		(35,847)	32,634	214,337
FUND BALANCES (DEFICIT), beginning of year	357,120	515,901	180,126	1,291	(52,865)	351,746	1,353,319
FUND BALANCES (DEFICIT), end of year	500,791	592,895	177,011	1,291	(88,712)	384,380	1,567,656

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, 2023

ASSETS	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
ASSETS							
Cash and cash equivalents	528,989	546,136	141,239	1,291	(88,712)	384,380	1,513,323
County treasurer's balances		46,759	35,772				82,531
TOTAL ASSETS	528,989	592,895	177,011	1,291	(88,712)	384,380	1,595,854
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds	28,198						28,198
FUND BALANCES (DEFICIT)							
Restricted for							
Capital projects		592,895	177,011				769,906
School Nutrition	500,791						500,791
Committed							
Student activities				1,291		384,380	385,671
Unassigned					(88,712)		(88,712)
Total fund balances (deficit)	500,791	592,895	177,011	1,291	(88,712)	384,380	1,567,656
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	528,989	592,895	177,011	1,291	(88,712)	384,380	1,595,854

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
	FUND BALANCE, beginning of year		8,640,999	8,840,146
	RECEIPTS			
	Local sources			
	Taxes			
1100	Property taxes - general purpose	14,800,000	13,477,177	12,768,249
1115	Carline tax	12,500	10,022	10,289
1120	Public Power District sales tax	19,500	21,296	20,182
1125	Motor vehicle taxes	950,000	1,152,603	1,141,286
1140	Penalties and interest on taxes		26,391	22,161
1311	Tuition received from individuals regular education	25,000	6,875	
1315	Tuition from education entities	25,000	11,649	18,428
1370	Preschool tuition and fees		32,035	32,935
1440	Transportation fees from other private sources	12,500	20,250	13,650
1510	Interest on investments	4,000	110,524	6,383
1910	Rental of school facilities		16,321	6,485
1920	Contributions and donations			1,890
1911	Local license fees and fines		5,360	3,963
1921	Police court fines	6,000	1,451	475
1925	Categorical grants from corporations and other private interests	25,000		
1941	Textbook sales		35	
1951	Miscellaneous revenue from other school districts within the state		794	3,000
1990	Other local receipts	6,000		985
	Total local sources	15,885,500	14,892,783	14,050,361
	County and ESU sources			
2110	County fines and license fees	130,000	179,255	177,176
2210	Educational Service Unit receipts	7,500	7,227	8,825
	Total county and ESU sources	137,500	186,482	186,001

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
	State sources			
3110	State aid	288,134	288,134	270,316
3120	Special education	1,000,000	1,054,144	856,307
3125	Special education transportation	8,000	4,527	11,910
3130	Homestead exemption		298,701	279,984
3131	Property tax credit		1,057,693	998,245
3133	Nameplate capacity tax	3,000	3,548	3,866
3155	Textbook loan	2,000	36,491	21,316
3161	Payments for wards of the State	250,000		242,832
3166	Flex funding - school age support services	40,000		39,265
3180	Pro-rate motor vehicle	34,000	37,299	37,779
3400	State apportionment	230,315	304,411	216,357
3535	High ability learners	10,000	12,150	11,179
3599	Other state categorical programs	40,000		
	Total state sources	1,905,449	3,097,098	2,989,356
	Federal sources			
4418	IDEA Part B, Peak Projects		9,145	3,416
4421	IDEA Part B (611) ARP - base & enrollment poverty allocation - birth through age 21		15,831	48,786
4422	IDEA preschool (619) ARP - base/enrollment poverty allocation			5,724
4423	IDEA Part B ARP - proportionate share			7,221
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies	200,000	65,981	111,231
4509	Title II, Part A: ESSA Supporting Effective Instruction		34,451	41,169
4516	IDEA Preschool (619) base/IDEA enrollment poverty (619) allocation	9,000	9,599	9,382
4518	IDEA Part B (611) base and enrollment poverty allocation	410,000	315,377	280,821
4519	IDEA enrollment/poverty			
4521	IDEA Part B proportionate share		18,153	32,553
4524	Other federal noncategorical receipts	13,000		

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
	Federal sources (Continued)			
4525	Federal vocational and applied technology education (Carl Perkins)	16,000		34,952
4530	Other federal categorical receipts		58,800	
4708	Medicaid In Public Schools (MIPS)	5,000	13,539	8,500
4709	Medicaid Administrative Activities (MAAPS)	20,000	15,352	19,965
4996	Elementary & Secondary School Emergency relief (ESSER - CARES)	350,000		
4997	Elementary & Secondary School Emergency Relief (ESSER II - CRRSA)		9,678	373,494
4998	Elementary & Secondary School Emergency Relief (ESSER III - ARP)			369,078
	Total federal sources	1,023,000	565,906	1,346,292
	Nonrevenue receipts			
5301	Insurance adjustments	10,000	227,239	9,553
5690	Other nonrevenue receipts	90,000	18,499	17,896
	Total nonrevenue receipts	100,000	245,738	27,449
	Total receipts	19,051,449	18,988,007	18,599,459
TOTAL FUNDS AVAILABLE			27,629,006	27,439,605
DISBURSEMENTS				
	Instruction			
1100	Regular instruction	10,400,000	9,755,008	9,169,696
1125	Regular instructional programs school age (flex-spending)		136,534	138,344
1150	Limited English proficiency		39,977	40,001
1160	Poverty programs		103,003	105,003
1200	Special education programs	3,200,000	2,280,753	2,259,337
1291	Early childhood - SPED - ages 3 - 5		176,215	111,473
1292	Early childhood - SPED - ages 0 - 2		28,570	47,636
1300	Summer school		5,423	7,036

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)				
	Support services - student	1,650,000		
2120	Guidance services		364,372	354,069
2130	Health services		56,908	39,297
2140	Psychological services		50,995	
2141	Psychological services - SPED - school age		114,926	103,272
2151	Speech pathology and audiology services - SPED school age		330,273	353,285
2152	Speech pathology and audiology services - SPED - ages 3 - 5		92,212	77,871
2153	Speech pathology and audiology services - SPED - ages 0 - 2		36,304	37,514
2161	Occupational therapy - related services - SPED - school age		40,957	29,517
2162	Occupational therapy - related services - SPED - ages 3 - 5		59	4,751
2163	Occupational therapy - related services - SPED - ages 0 - 2		7,072	3,657
2171	Physical therapy - related services - SPED - school age		16,473	12,154
2172	Physical therapy - related services - SPED - ages 3 - 5		113	4,535
2173	Physical therapy - related services - SPED - ages 0 - 2		6,883	5,208
2181	Visually impaired/vision services - SPED - school age		15,005	11,705
2182	Visually impaired/vision services - SPED - ages 3 - 5		1,795	3,424
2183	Visually impaired/vision services - SPED - ages 0 - 2		1,174	3,510
2190	Other			
	Support services - instruction	650,000		
2212	Instruction and curriculum		207,366	194,955
2220	Library/media services		319,824	283,598
2240	Academic student assessment		1,334	8,452
	Support services - general administration			
2310	Board of Education	40,000	37,257	23,262
2320	Executive administration	360,000	298,514	276,499
2330	District legal services	25,000	4,883	9,561

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)				
	Support services - school administration			
2410	Office of the Principal	1,300,000	919,779	893,903
2490	Other		138,264	131,393
	Central services	400,000		
2510	Fiscal services		164,356	140,637
2570	Personnel services		4,140	4,140
2580	Administration technology services		100,651	99,396
	Operation and maintenance of plant	2,300,000		
2610	Operations of buildings		656,974	587,274
2620	Maintenance of buildings		1,175,823	1,150,533
2630	Care and upkeep of grounds		40,903	31,234
2640	Care and upkeep of equipment		20,813	13,268
2650	Vehicle operation and maintenance (other than student transportation vehicles)	40,000	42,410	21,600
	Student transportation			
2710	Vehicle operation - regular education	800,000	653,769	695,829
2712	Vehicle operation - SPED - school age	75,000	87,567	10,005
2713	Vehicle operation - SPED - below age five		70,582	29,722
2730	Vehicle servicing and maintenance - regular education		76,503	45,055
2792	Other student transportation services SPED - school age		19,895	
	State programs			
3400	Categorical grants from corporations and other private interest	30,000		11,890
3535	High ability learners		14,022	9,307
3599	State categorical programs - other	55,000	33,492	19,173
	Federal programs	1,500,000		
6200	Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies		114,803	119,520
6210	Title I, Accountability			
6310	Title II, Part A ESSA Supporting Effective Instruction		42,903	42,841
6406	IDEA preschool (619) base allocation		9,599	9,382
6408	IDEA Part B (611) base enrollment and poverty allocation (Birth through age 21)		318,877	306,885

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
Federal programs (Continued)			
6412 IDEA Part B proportionate share		25,720	32,553
6418 IDEA Part B Peak projects		10,845	10,845
6421 IDEA Part B (611) ARP - base/enrollment poverty allocation - birth through age 21			64,617
6422 IDEA preschool (619) ARP - base/enrollment poverty allocation			5,724
6423 IDEA Part B ARP - proportionate share			7,221
6990 Other federal categorical programs		41,160	
6997 Elementary & Secondary School Emergency Relief (ESSER II)			108,202
6998 Elementary & Secondary School Emergency Relief (ESSER III)		298,562	443,942
8000 Transfers	40,000	37,949	33,894
Other	2,450,411		
Total disbursements	25,315,411	19,650,543	18,798,607
FUND BALANCE, end of year		7,978,463	8,640,998
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,419,388	2,252,459
Certificate of deposit		2,500,771	2,500,771
Due from other funds		28,198	63,526
Other payroll withholdings		(5,911)	(6,762)
		3,942,446	4,809,994
County treasurers		4,036,017	3,831,004
TOTAL FUND BALANCE		7,978,463	8,640,998

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		1,424,552	1,550,596
RECEIPTS			
Transfer - General Fund (as disbursed from the General Fund)	200,000		150,000
Interest received		39,295	1,334
Total receipts	200,000	39,295	151,334
TOTAL FUNDS AVAILABLE		1,463,847	1,701,930
DISBURSEMENTS			
Capital outlay	1,775,596	325,745	277,378
FUND BALANCE, end of year		1,138,102	1,424,552
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		92,959	379,409
Certificates of deposit		1,045,143	1,045,143
		1,138,102	1,424,552

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		25,045	25,020
RECEIPTS			
Interest		137	25
TOTAL FUNDS AVAILABLE		25,182	25,045
DISBURSEMENTS			
Benefits paid	20,540	3,142	
FUND BALANCE, end of year		22,040	25,045
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		22,040	25,045

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		351,746	404,554
RECEIPTS			
Interest	25,000	2,247	339
Activities receipts	420,000	670,999	510,265
Transfers from the General Fund	35,000	37,949	33,894
Total receipts	480,000	711,195	544,498
TOTAL FUNDS AVAILABLE		1,062,941	949,052
DISBURSEMENTS			
Activities expenses	879,804	678,561	597,306
FUND BALANCE, end of year		384,380	351,746
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		384,380	351,746

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		357,120	200,819
RECEIPTS			
Sale of lunches and milk		620,167	147,240
State reimbursement		5,779	
Federal reimbursement	465,000	406,643	1,027,054
Other local receipts		83	
Other nonrevenue receipts	200,000	288	2,140
Interest		3,423	269
Total receipts	665,000	1,036,383	1,176,703
TOTAL FUNDS AVAILABLE		1,393,503	1,377,522
DISBURSEMENTS			
Salaries	15,000	8,434	291,445
Payroll taxes and benefits		1,478	49,982
Purchased services	862,419	793,985	57,245
Food and supplies		1,164	520,474
Capital outlay		85,082	97,408
Other expenses		2,569	3,848
Total disbursements	877,419	892,712	1,020,402
FUND BALANCE, end of year		500,791	357,120
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		528,989	420,646
Due to other funds		(28,198)	(63,526)
		500,791	357,120

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		1,828,383	1,939,030
RECEIPTS			
Taxes			
Property taxes - debt purpose	1,400,000	1,282,161	1,311,611
Carline tax	1,300	981	1,054
Penalties and interest on taxes		2,681	2,373
Public Power District sales tax	400	492	2,073
Homestead exemption		28,210	28,671
Property tax credit		99,949	102,223
Nameplate capacity tax	2,000	336	396
Pro-rate motor vehicle	35,000	3,672	3,939
Interest	1,800	11,806	1,153
Total receipts	1,440,500	1,430,288	1,453,493
TOTAL FUNDS AVAILABLE		3,258,671	3,392,523
DISBURSEMENTS			
Debt service			
Principal	1,415,000	1,415,000	1,380,000
Interest	160,000	154,864	183,540
Other		300	600
Total debt service	1,575,000	1,570,164	1,564,140
Total disbursements	1,575,000	1,570,164	1,564,140
FUND BALANCE, end of year		1,688,507	1,828,383

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		967,525	1,098,732
Certificate of deposit		350,000	350,000
		1,317,525	1,448,732
County treasurers		370,982	379,651
TOTAL FUND BALANCE		1,688,507	1,828,383

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		515,901	667,474
RECEIPTS			
Taxes			
Property taxes - general purpose	176,450	169,470	300,461
Carline tax	100	124	248
Public Power District sales tax	300	274	475
Penalties and interest on taxes		597	371
Homestead exemption		3,546	6,746
Property tax credit		12,598	24,054
Nameplate capacity tax		42	93
Pro-rate motor vehicle tax	500	566	788
Interest	500	3,115	523
Insurance proceeds		198,630	
Total receipts	177,850	388,962	333,759
TOTAL FUNDS AVAILABLE		904,863	1,001,233
DISBURSEMENTS			
Purchased services	500,000		503
Site improvements			123,751
Buildings and improvements	161,724	171,029	361,078
Capital outlay		140,939	
Total disbursements	661,724	311,968	485,332
FUND BALANCE, end of year		592,895	515,901

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		546,136	426,571
County treasurers		46,759	89,330
TOTAL FUND BALANCE		592,895	515,901

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		180,126	186,007
RECEIPTS			
Taxes			
Property taxes - general purpose	135,000	123,336	123,777
Carline tax	100	95	100
Penalties and interest on taxes		253	220
Public Power District sales tax		195	196
Homestead exemption		2,722	2,709
Property tax credit		9,637	9,658
Nameplate capacity tax credit	150	32	37
Pro-rate motor vehicle	300	352	370
Interest	300	442	100
Total receipts	135,850	137,064	137,167
TOTAL FUNDS AVAILABLE		317,190	323,174
DISBURSEMENTS			
Debt service			
Principal	135,000	135,000	135,000
Interest	5,000	4,879	7,748
Other		300	300
Total disbursements	140,000	140,179	143,048
FUND BALANCE, end of year		177,011	180,126

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		141,239	144,256
Total cash in bank		141,239	144,256
County treasurers		35,772	35,870
TOTAL FUND BALANCE		177,011	180,126

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE (DEFICIT), beginning of year		(52,865)	(89,340)
RECEIPTS			
State categorical programs	184,340	138,434	210,336
TOTAL FUNDS AVAILABLE		85,569	120,996
DISBURSEMENTS			
Purchased services	185,000	174,281	173,861
FUND BALANCE (DEFICIT), end of year		(88,712)	(52,865)
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		(88,712)	(52,865)

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, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		1,291	1,291
RECEIPTS			
Interest			
TOTAL FUNDS AVAILABLE		1,291	1,291
DISBURSEMENTS			
Extracurricular activity fees	1,291		
FUND BALANCE, end of year		1,291	1,291
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,291	1,291

See accompanying 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 2023-003 in the accompanying schedule of findings and questioned costs noting the School Nutrition Fund and the Qualified Capital Purpose Undertaking 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	(951,991)
Receipts - budgetary basis	
General Fund	18,988,007
Depreciation Fund	39,295
Employee Benefit Fund	137
Disbursements - budgetary basis	
General Fund	(19,650,543)
Depreciation Fund	(325,745)
Employee Benefit Fund	(3,142)
Receipts under disbursements - budgetary basis	(951,991)

DANA F. COLE & COMPANY LLP
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, 2023, 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 November 2, 2023.

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. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 , 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 2023-003, which is described in the accompanying schedule of findings and questioned costs, 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 cost. 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 F Cole + Company, LLP

Lincoln, Nebraska
November 2, 2023

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education
Seward Public Schools District No. 9
Seward, Nebraska

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Seward Public Schools District No. 9, Seward, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Seward Public Schools District No. 9, Seward, Nebraska's major federal programs for the year ended August 31, 2023. Seward Public Schools District No. 9, Seward, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Seward Public Schools District No. 9, Seward, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Seward Public Schools District No. 9, Seward, Nebraska, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination Seward Public Schools District No. 9, Seward, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Seward Public Schools District No. 9, Seward, Nebraska's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Seward Public Schools District No. 9, Seward, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Seward Public Schools District No. 9, Seward, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Seward Public Schools District No. 9, Seward, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Seward Public Schools District No. 9, Seward, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Seward Public Schools District No. 9, Seward, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F. Cole + Company, LLP

Lincoln, Nebraska
November 2, 2023

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	___Yes__X__No
Significant deficiencies identified that are not considered to be material weaknesses:	__X__Yes___None reported
Noncompliance matter to the financial statements disclosed:	__X__Yes___No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes__X__No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes__X__None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):	___Yes__X__No
Identification of major programs:	
Child Nutrition Cluster	10.553\10.555
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	84.425
Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as a low-risk auditee:	___Yes__X__No

SECTION II. FINANCIAL STATEMENT FINDINGS

2023-001 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.

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2023-002 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.

2023-003 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.

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2023-003 BUDGET COMPLIANCE

Condition and Context

The District had disbursements in the School Nutrition Fund of $892,712. This exceeded budgeted disbursements by $15,293.

The District had disbursements in the Qualified Capital Purpose Undertaking Fund of $140,179. This exceeded budgeted disbursements by $179.

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.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2022-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2023-001.

2022-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2023-002.

2022-003 BUDGET COMPLIANCE

The District had disbursements over budget in the amount of $140,402 in the School Nutrition Fund, $600 in the Bond Fund, and $143,048 in the Qualified Capital Purpose Undertaking 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 2023-003.

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SCHOOL DISTRICT OF SEWARD
410 South Street
Seward, NE 68434
Phone: (402) 643-2941
FAX: (402) 643-4986
Dr. Josh Fields, Superintendent

Matt Dominy, Director of Curriculum & Staff Development
Connie Biaggio, Director of Special Services
Heidi Covert, Business Manager
Christine Towle, Secretary
Tom Vajgrt, Maintenance Supervisor
Marty Telecky, Director of Transportation

CORRECTIVE ACTION PLAN
November 2, 2023

Seward Public Schools District No. 9, Seward, Nebraska respectfully submits the following corrective action plan for the year ended August 31, 2023, for the findings identified by Dana F. Cole & Company, LLP, Lincoln, Nebraska.

The findings from the schedule of findings and questioned costs are discussed below and are numbered consistently with the numbers assigned in that schedule.

FINANCIAL STATEMENT FINDINGS

2023-001 FINANCIAL REPORTING PROCESSES

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.

Action Taken: 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.

2023-002 SEGREGATION OF DUTIES

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

Action Taken: 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.

2023-003 BUDGET COMPLIANCE

Recommendation: We recommend that the District continually monitor and amend the budget if necessary to ensure disbursements do not exceed appropriated disbursements for each fund.

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

SCHOOL DISTRICT OF SEWARD
410 South Street
Seward, NE 68434
Phone: (402) 643-2941
FAX: (402) 643-4986
Dr. Josh Fields, Superintendent

Matt Dominy, Director of Curriculum & Staff Development
Connie Biaggio, Director of Special Services
Heidi Covert, Business Manager
Christine Towle, Secretary
Tom Vajgrt, Maintenance Supervisor
Marty Telecky, Director of Transportation

If the Nebraska Department of Education has questions regarding this plan, please contact the District's superintendent.

Sincerely yours,

Josh Fields, Superintendent

Board of Education Study Session

School District of Seward

410 South Street

Seward, NE 68434

Monday, November 13, 2023 5:30 PM

Attendance Taken at 5:33 PM.

Paul Duer:	Present
Matt Hastings:	Present
Jill Hochstein:	Present
Ryne Seaman:	Present
Danielle Shipley:	Present
Shawn Svoboda:	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 publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated November 8, 2023.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

2. Possible Discussion Items

2.1. NWEA FALL Results

Dr. Dominy updated the board on the NEWA data from the fall and ACT composite scores.

2.2. Future Projects Discussion

Dr. Fields and Adam Dowling discussed future summer projects which consist of roofing at the Elementary, pour and play at the preschool playground, elementary carpet, and lunch room flooring. The track at the high school needs to be replaced and this will be a multi-year project.

2.3. Americanism Committee Meeting

We held our first Americanism Committee Meeting for the 2023-2024 school year and Dr. Dominy updated the board on the progress of the K-12 Social Studies Department.

2.4. Legislative Update

Dr. Fields discussed the upcoming legislative session, Senator Conrad spoke to STANCE about the upcoming session which will consist of Public Record Request, Parent rights bill, Teacher Shortage, possible adjustments to the Governor's Plan and LB 840.

3. Adjournment

President Seaman adjourned the meeting at 6:56 p.m.

Prepared by: Jill Hochstein

Heidi Covert Secretary

Board of Education Regular Meeting

School District of Seward

410 South Street

Seward, NE 68434

Monday, November 13, 2023 7:00 PM

Attendance Taken at 7:01 PM.

Paul Duer:	Present
Matt Hastings:	Present
Jill Hochstein:	Present
Ryne Seaman:	Absent
Danielle Shipley:	Present
Shawn Svoboda:	Present

Attendance Update Taken at 7:44 PM.

Ryne Seaman: 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 publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated November 8, 2023.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

Motion to excuse Ryne Seaman from tonight's meeting Passed with a motion by Jill Hochstein and a second by Matt Hastings.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

1.4. Pledge of Allegiance

1.5. **1.5 Mission The school district of Seward--where every student, every day is a success--affirms that all students will have the skills to become productive and contributing members of a global community. In cooperation with family and community members, the district is committed to the development of each student academically, emotionally, socially, and physically.**

1.6. Approval of Agenda

Motion to approve the agenda as presented Passed with a motion by Matt Hastings and a second by Danielle Shipley.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: 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. Staff Recognition

Lori Voss was presented with the District Bluejay Award for certified staff. Lori is a Special Education teacher at the Middle School.

4. Reports

4.1. Administrator Reports

Written reports were received from the Administrators.

4.2. Student Board Report

Rachel Kuss presented her report to the board.

4.3. Superintendent's Report

Dr. Fields thanked the board for all their hard work during the month of November. Dr. Fields gave a recap from GNS and STANCE Meetings that Brian Sloan the Commissioner, has had discussions at. The NSAA Meeting discussed Class B girls wrestling, which is moving quickly, and for classification of activities we will stay in Class B. The NASB State Conference is November 15-17, 2023. Superintendent Evaluation is done at the December board meeting. Dr. Fields discussed the EPIC tax.

4.4. External Visit Report

Dr. Fields presented the external visit report which was sent to the state.

5. Discussion Items

5.1. FFA National Convention Summary

Rachel Kuss and Esten Johnsen presented on their trip to National Convention in Indianapolis, Indiana.

6. Action Items

6.1. Seward Elementary Roof Section 9

Motion to approve the bid from Connor Roofing of $88,000 for the Seward Elementary roof section #9. Passed with a motion by Paul Duer and a second by Jill Hochstein.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

6.2. Pour and Play Preschool Playground

Motion to accept the bid from Taylormade Co. for $29,722 for preschool poured-in play. 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

6.3. Policy 4056

Motion to approve revisions to policy 4056 Passed with a motion by Jill Hochstein and a second by Shawn Svoboda.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

7. Future Agenda Items

Superintendent Evaluation

NSCAS Report

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 - $1,662,719.92

8.3.2. Special Building Fund - $119,373.75

8.3.3. Unemployment Fund - $440.95

8.4. Approval of Consent Agenda

Motion to approve the consent agenda as presented Passed with a motion by Shawn Svoboda and a second by Paul Duer.
Paul Duer: Yea, Matt Hastings: Yea, Jill Hochstein: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

9. Enter into Executive Session to discuss collective bargaining

Motion to enter into executive session at 7:48 p.m. to discuss certified staff negotiations. 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

9.1. Restate the reason for entering into an executive session to discuss certified staff negotiations.

10. Adjournment

Motion to adjourn the meeting at 8:22 PM with the next study session and regular board meeting scheduled for Monday, December 11, 2023 at 5:30 and 7:00 PM 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

Prepared by: Jill Hochstein

Heidi Covert Secretary

SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2023

GENERAL FUND (ACCOUNT NUMBER 100-172)

Bank Balance		2,082,608.92
Seward County Treasurer--Local Taxes	197,522.61	
Butler County Treasurer--Local Taxes	2,029.74	
Seward Hot Lunch--Reimbursement	57,506.88	
Azur Lamp--2Q Preschool Pymt	225.00	
Amanda Osten--2Q Preschool Pymt	225.00	
Amanda Osten--2Q Preschool Pymt	225.00	
Bundy--2Q Preschool Pymt	225.00	
Danielle Klooster--2Q Preschool Pymt	225.00	
Mercy City Church--Rental	50.00	
Jays Club--Rent	800.00	
NE Futures Educ Assoc--Sub Stipends	462.00	
Cattle Bank--Interest	20,299.02	
ZKE LLC--Sale of Truck	4,000.00	
Village of Staplehurst--License	300.00	
St John's--Transportation	750.00	
Methodist Church--Transportation	750.00	
Methodist Church--Transportation	750.00	
Abby Redfield--Transportation	750.00	
State of Nebraska--State Aid	246,065.00	
State of Nebraska--Title I 6200	47,963.00	
State of Nebraska--HAL	12,778.00	
Jones Bank - Interest	808.56	
		594,709.81
		2,677,318.73
Disbursements for the Month		1,604,414.04
Bank Balance		1,072,904.69
Less Outstanding Checks		440,102.30
Available Balance		632,802.39

GENERAL RESERVE FUND (ACCOUNT NUMBER 461-170)

Beginning Balance	1,102,131.86
Transfer to General Fund for Cash Flow Purposes	0.00
Interest	2,087.41
Bank Balance	1,104,219.27

CD #70002714 JNB--Interest Rate: 5.57%-Maturity Date 1/26/2024	1,500,000.00
CD #70002635-JNB-Interest Rate: 5.48%--Maturity Date 12/26/2023	1,000,771.44
	2,500,771.44

TOTAL IN GENERAL RESERVE FUND **3,604,990.71**

SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2023

DEPRECIATION FUND (ACCOUNT NUMBER 154--006)

Beginning Account Balance	190,385.67
Deposit: Cattle Bank	7,398.38
Disbursements:	0.00
Interest	79.86
Bank Balance	197,863.91

CD#49403--CB--5.59% DATE DUE 2/02/2024	545,150.76
CD#70002636-JNB--5.48% DATE DUE 12/26/2023	300,000.00
TOTAL CD'S	845,150.76

TOTAL IN DEPRECIATION FUND ACCOUNTS **1,043,014.67**

SPECIAL BUILDING FUND (ACCOUNT NUMBER 10-074-9)

Beginning Balance	630,280.01
Deposits: Seward County Treasurer--Local Taxes	1,097.56
Butler County Treasurer--Local Taxes	16.99
Disbursements	119,373.75
Interest	357.13
Bank Balance	512,377.94

TOTAL IN SPECIAL BUILDING FUND ACCOUNTS **512,377.94**

UNEMPLOYMENT FUND ACCOUNT (ACCT # 473-633)

Beginning Balance	22,073.84
Interest	16.87
Disbursements	0.00
Bank Balance	22,090.71

GIFTS AND DONATIONS (ACCT # 162036)

Beginning Balance	25,232.89
Interest	10.72
Disbursements	0.00
Bank Balance	25,243.61

SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2023

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

Beginning Balance	180,209.95
Seward County Treasurer & Butler County Treasurer --Local Taxes	849.84
Interest	76.78
Disbursements	0.00
Bank Balance	181,136.57

BOARD REVOLVING FUND (ACCOUNT NUMBER 159-913)

Beginning Balance	17,053.22
Interest	4.54
Disbursements	10,801.07
Bank Balance	6,256.69

HOT LUNCH FUND (ACCOUNT # 10 353 5)

Beginning Balance	647,740.52
Interest	398.02
State of NE Payments	29,520.61
Other Receipts	72,551.02
Disbursements	58,218.09
Bank Balance	691,992.08
Amount Due District	97,056.31
Available Balance	594,935.77

STUDENT FEE FUND (ACCOUNT #668-157)

Beginning Balance	1,291.26
Receipts: Seward High School Activity Fund	0.00
Interest	0.00
Disbursements	0.00
Bank Balance	1,291.26

SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2023

BOND FUND (ACCOUNT #60000586)

Beginning Balance	1,371,276.02
Seward County Treasurer - Local Taxes	9,156.06
Butler County Treasurer - Local Taxes	106.80
Outstanding Deposit--from CD	130,000.00
Interest	585.10
Disbursements	0.00
Bank Balance	1,511,123.98

CD#49101--CNB RATE OF 5.52% DATE DUE 5/27/2024	220,000.00

TOTAL IN BOND FUND ACCOUNT **1,731,123.98**

Heidi Covert, Treasurer

BUDGET PRINTOUT
RECAPITULATION
NOVEMBER 30, 2023

RECEIPTS PORTION OF THE 2023-2024 BUDGET

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	23,210,000.00	5,386,142.03	17,823,857.97	23.21%
HOT LUNCH		116,421.94		
TOTAL RECEIPTS		5,502,563.97	17,707,436.03	

EXPENDITURES PORTION OF THE 2023-2024 BUDGET

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	10,800,000.00	2,501,857.10	8,298,142.90	23.17%
SPECIAL ED	3,200,000.00	712,408.47	2,487,591.53	22.26%
SS--PUPILS	1,770,000.00	278,666.32	1,491,333.68	15.74%
SS-INSTRUCTION	670,000.00	143,264.09	526,735.91	21.38%
GENERAL ADM	465,000.00	81,155.03	383,844.97	17.45%
PRIN ADMIN	1,350,000.00	294,891.72	1,055,108.28	21.84%
GEN BUSINESS	400,000.00	70,678.79	329,321.21	17.67%
OPER/MAINT	2,380,000.00	439,278.77	1,940,721.23	18.46%
TRANSPORTATION	1,050,000.00	192,358.24	857,641.76	18.32%
FOUNDATION	0.00	0.00	0.00	0.00%
TRANSFERS	40,000.00	0.00	40,000.00	0.00%
GEN FUND TOTALS	22,125,000.00	4,714,558.53	17,410,441.47	21.31%
FEDERAL FUNDS	1,085,000.00	136,139.96	948,860.04	12.55%
SIXPENCE		44,633.33		
GRAND TOTAL	23,210,000.00	4,895,331.82	18,314,668.18	21.09%
HOT LUNCH	1,090,720.00	185,280.43		
TOTAL	24,300,720.00	5,080,612.25		

Seward Elementary
Activities Account Report
As of November 30, 2023

Line Item:	Date:	Number:	Name:	Receipts:	Debits:	Balance:
Total of All Line Items Included: Beginning Balance:						$16,095.06
Activities Account Beginning Balance: (Not including Library balance.)						$10,989.02
	11/1/23	2192	Scooters staff gift cards		$200.00	$10,789.02
	11/3/23	2191	Ava's Army		$1,278.73	$ 9,510.29
	11/7/23	2193	Dominoes		$45.10	$ 9,465.19
	11/10/23		Pepsi Auto Pay		$54.20	$ 9,410.99
	11/16/23	2196	Walmart Staff supplies		$49.15	$. 9,361.84
	11/28/23	2187	Courtney Cookus- science supplies		$36.48	$. 9,325.36
	11/28/23	2194	Visa		$199.76	$ 9,125.60
	11/30/23	2199	Walmart- Dec. to remember supplies		$286.16	$. 8,839.44
	11/30/23		Interest	$5.86		$ 8,845.30
Total Of **Activities Account**: Ending Balance:						**$8,845.30**
Lunch Donation: (Money set aside within the activities account for lunch donations.) (Not to be added to the total again.)						$1000.00
Compounded Interest included in the total balance:				$5.86 total = $340.87		

Library

Line Item:	Date:	Number:	Name:	Receipts:	Debits:	Balance:
Elementary Library Line Item: Beginning Balance:						$5,106.04
	11/6/23		Deposit from B-Day books	$20.00		$5,126.04
	11/15/23	2195	Flemings- library supplies		$41.10	$5,084.94
	11/20/23	2197	Chapters		$802.84	$4,282.10

Total of Elementary **Library** Line Item: Ending Balance: **$4,282.10**

Total of All Line Items Included: Ending Balance: **$13,127.40**

Principal: Jessica Con Date: 12/5/23

Bookkeeper: Jina Rito Date: 12/5/23

12/05/23

Seward Middle School
Balance Sheet Standard
As of November 30, 2023

	Nov 30, '23
ASSETS	
Current Assets	
Checking/Savings	
Skills USA	515.43
Gaming	704.59
Special Olympics	1,379.78
Posters	1,717.26
FCCLA	888.18
Book Fair	820.22
Art	177.10
PTO	15,345.53
Sports Buttons	2,192.32
Music	1,508.80
Athletics	24,550.13
Band	46.89
Builders Club	1,533.83
Bully Response Team	1,771.31
Courtesy Fund	1,330.24
FCS	0.16
Industrial Arts	512.87
Interest	1,562.45
Library	1,746.76
Milk	0.94
MS Computer	3.10
Outdoor Ed	13,343.35
PE	501.27
Sales Tax	7.61
Student Council	2,929.06
Wellness	462.50
Yearbook	9,346.03
Total Checking/Savings	84,897.71
Total Current Assets	84,897.71
TOTAL ASSETS	84,897.71
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	84,897.71
Total Equity	84,897.71
TOTAL LIABILITIES & EQU...	84,897.71

Kirk J. Gottschalk

Kirk Gottschalk, Principal

Janet Seaman

Janet Seaman, Bookkeeper

Seward Middle School
Balance Sheet Detail
As of November 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit
Total Other Current Liabilities								
Total Current Liabilities								
Long Term Liabilities								
Total Long Term Liabilities								
Total Liabilities								
Equity								
Opening Bal Equity								
General Journal	11/01/23	10165	Amazon Capital Servi...		X	Sports Buttons	61.51	
General Journal	11/01/23	10166	Dietze Music		X	Band	8.10	
General Journal	11/02/23	10167	BSN Sports		X	Athletics	1,298.67	
General Journal	11/02/23	10168	Pepsi		X	-SPLIT-	260.35	
General Journal	11/02/23	10169	Rexford Champ Ramp		X	Special Olympics	850.00	
General Journal	11/06/23	10170	Culligan Water	water	X	Courtesy Fund	60.00	
General Journal	11/06/23				X	-SPLIT-		210.00
General Journal	11/07/23	10171	Awards Unlimited		X	Athletics	142.78	
General Journal	11/07/23				X	-SPLIT-		1,103.00
General Journal	11/09/23	10172	North Platte Public Lib...		X	Library	17.99	
General Journal	11/09/23	10173	Mary Gebhardt			Music	33.74	
General Journal	11/09/23	10174	Amy Harms		X	Athletics	100.00	
General Journal	11/09/23	10175	Justin Hartman		X	Athletics	100.00	
General Journal	11/09/23	10176	Dairy Queen	Gift cards 8 Ke...	X	PTO	120.00	
General Journal	11/10/23	10177	Lizzy Gannon		X	Student Council	43.57	
General Journal	11/13/23	10178	Dennis Johnson			Athletics	100.00	
General Journal	11/13/23	10179	Melissa McMahon		X	PTO	198.62	
General Journal	11/13/23				X	-SPLIT-		3,185.36
General Journal	11/14/23	10180	Amy Harms		X	Athletics	100.00	
General Journal	11/14/23				X	Athletics		1,200.00
General Journal	11/15/23	10181	Jill Bisbee		X	PTO	50.00	
General Journal	11/15/23	10182	Kelley Kimbrough			PTO	50.00	
General Journal	11/16/23	10183	Amy Harms		X	Athletics	110.00	
General Journal	11/16/23	10184	Justin Hartman		X	Athletics	110.00	

Seward Middle School
Balance Sheet Detail
As of November 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit
General Journal	11/16/23				X	-SPLIT-		1,016.40
General Journal	11/17/23			5th field trip	X	Interest		565.00
General Journal	11/20/23	10185	SAC Museum	5th Field Trip	X	-SPLIT-	1,064.00	
General Journal	11/20/23	10186	Seward High School	Game Time fee		Athletics	500.00	
General Journal	11/20/23	10187	NCDA	Sing Around NE		Music	300.00	
General Journal	11/20/23				X	-SPLIT-		203.15
General Journal	11/27/23	10189	Nebraska Children's H...	Jeans---donation		Interest	360.00	
General Journal	11/27/23				X	-SPLIT-		461.00
General Journal	11/28/23	10190	Amy Harms		X	Athletics	100.00	
General Journal	11/28/23	10191	Justin Hartman			Athletics	100.00	
General Journal	11/28/23	10192	Valentino's		X	Athletics	154.00	
General Journal	11/28/23	10193	Amazon Capital Servi...			Athletics	47.98	
General Journal	11/28/23	10194	Rudis			Athletics	540.60	
General Journal	11/28/23	10195	Mindy Anderson-Knott	Fun Night/Dance		PTO	798.00	
General Journal	11/29/23	10196	NCDA	Honor Choir fees		-SPLIT-	750.00	
General Journal	11/29/23				X	-SPLIT-		611.25
General Journal	11/30/23	10197	Shane Baack			Athletics	100.00	
General Journal	11/30/23	10199	Justin Hartman			Athletics	100.00	
General Journal	11/30/23	10200	Centennial High School	Wrestling entry		Athletics	100.00	
General Journal	11/30/23	10201	Cash-Wa Distributing	Concession		Athletics	1,045.15	
General Journal	11/30/23				X	Interest		54.76
Total Opening Bal Equity							9,875.06	8,609.92
Retained Earnings								
Total Retained Earnings								
Net Income								
Total Net Income								
Total Equity							9,875.06	8,609.92
TOTAL LIABILITIES & EQUITY							9,875.06	8,609.92

December 05, 2023

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date:	11/1/2023
To Date:	11/30/2023

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	$8,333.15	$0.00	$0.00	$0.00	$8,333.15	$0.00	$8,333.15
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	$57.97	$0.00	$0.00	$0.00	$57.97	$0.00	$57.97
120	ALUMNI ASSOCIATION	$738.03	$0.00	$0.00	$0.00	$738.03	$0.00	$738.03
125	GUIDANCE	$659.46	$284.00	$0.00	$0.00	$943.46	$0.00	$943.46
126	AMBASSADORS	$407.09	$0.00	$0.00	$0.00	$407.09	$0.00	$407.09
127	AP EXAMS	$4,777.50	$0.00	$0.00	$0.00	$4,777.50	$0.00	$4,777.50
130	CAREER ACADEMY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
135	BOWLING	$1,629.21	$0.00	$0.00	$0.00	$1,629.21	$0.00	$1,629.21
137	UNIFIED BOWLING	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
140	FOOTBALL	$8,674.86	$739.10	$(6,511.51)	$0.00	$2,902.45	$0.00	$2,902.45
142	FOOTBALL-UNIFORMS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
144	GIRLS WRESTLING	$1,367.49	$0.00	$0.00	$0.00	$1,367.49	$0.00	$1,367.49
145	WRESTLING	$9,927.45	$0.00	$(1,056.50)	$0.00	$8,870.95	$0.00	$8,870.95
147	X-COUNTRY	$850.27	$221.40	$(370.96)	$0.00	$700.71	$0.00	$700.71
149	TRACK	$2,114.10	$0.00	$0.00	$0.00	$2,114.10	$0.00	$2,114.10
150	GIRLS BB CAMP	$3,160.70	$0.00	$0.00	$0.00	$3,160.70	$0.00	$3,160.70
155	BOYS BB CAMP	$8,996.98	$0.00	$0.00	$0.00	$8,996.98	$0.00	$8,996.98
160	BOYS SOCCER	$1,541.21	$0.00	$0.00	$0.00	$1,541.21	$0.00	$1,541.21
165	GIRLS SOCCER	$3,751.03	$0.00	$(2,535.90)	$3,132.58	$4,347.71	$0.00	$4,347.71
170	SOFTBALL	$2,625.99	$52.70	$(100.00)	$145.00	$2,723.69	$0.00	$2,723.69
175	VOLLEYBALL	$6,044.93	$328.70	$(2,043.61)	$0.00	$4,330.02	$0.00	$4,330.02
180	VIDEO ACCOUNT	$4,432.14	$0.00	$(2,998.99)	$0.00	$1,433.15	$0.00	$1,433.15
185	BASEBALL	$3,838.67	$0.00	$0.00	$0.00	$3,838.67	$0.00	$3,838.67
190	GIRLS GOLF	$987.45	$51.00	$0.00	$0.00	$1,038.45	$0.00	$1,038.45
195	BOYS GOLF	$985.20	$0.00	$0.00	$0.00	$985.20	$0.00	$985.20
198	POWERLIFTING	$50.00	$0.00	$0.00	$0.00	$50.00	$0.00	$50.00
200	SMUTNY SCHOLARSHIP	($100.00)	$0.00	$0.00	$0.00	($100.00)	$0.00	$(100.00)
225	ACADEMIC CONTESTS	$755.02	$20.40	$0.00	$290.00	$1,065.42	$0.00	$1,065.42
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	$2,000.00	$0.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00
260	SCHOLARSHIP ACCT.	$140.00	$0.00	$0.00	$0.00	$140.00	$0.00	$140.00
270	BOWMASTER SCHOLARSHIP	($375.00)	$0.00	$0.00	$0.00	($375.00)	$0.00	$(375.00)
275	CONCESSIONS	$23,528.11	$4,485.24	$(7,804.46)	($13,410.98)	$6,797.91	$0.00	$6,797.91
300	Teacher Pop Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
310	VENDING SALES	$6,330.05	$1,180.00	$(1,152.61)	$0.00	$6,357.44	$0.00	$6,357.44
315	DLC ACCOUNT	$25.81	$0.00	$0.00	$0.00	$25.81	$0.00	$25.81
330	DRIVER EDUCATION	$140.00	$0.00	$0.00	$0.00	$140.00	$0.00	$140.00
400	FBLA	$2,749.54	$200.00	$(1,002.00)	$290.00	$2,237.54	$0.00	$2,237.54
410	FFA	$16,479.24	$3,930.00	$(1,207.78)	$362.00	$19,563.46	$0.00	$19,563.46
415	FCS LAB FEES	$8,716.50	$45.00	$(18.15)	$0.00	$8,743.35	$0.00	$8,743.35
418	DISTRICT 2 FCCLA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
420	FCCLA	$4,566.74	$160.00	$(38.85)	$507.00	$5,194.89	$0.00	$5,194.89
425	DRILL TEAM/DANCE	$2,886.82	$0.00	$0.00	$0.00	$2,886.82	$0.00	$2,886.82
430	SOCIAL MEDIA TEAM	$7,271.18	$0.00	$0.00	$0.00	$7,271.18	$0.00	$7,271.18
440	LEADERSHIP TEAM	$3,077.09	$3,835.00	$(3,760.20)	$0.00	$3,151.89	$0.00	$3,151.89
445	E SPORTS	$306.41	$0.00	$0.00	$0.00	$306.41	$0.00	$306.41
450	MATH	$44.46	$0.00	$0.00	$0.00	$44.46	$0.00	$44.46
460	SCIENCE LAB FEES	$307.57	$0.00	$0.00	$0.00	$307.57	$0.00	$307.57

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date:	11/1/2023
To Date:	11/30/2023

From Acct:	1
To Acct:	999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
470	KEY CLUB	$9,019.11	$117.00	$(1,203.83)	$290.00	$8,222.28	$0.00	$8,222.28
475	SPANISH ACCOUNT	$66.94	$0.00	$0.00	$0.00	$66.94	$0.00	$66.94
490	ART	$3,435.64	$180.00	$0.00	$0.00	$3,615.64	$0.00	$3,615.64
495	Study Abroad	$674.27	$874.66	$(2,900.10)	$2,389.00	$1,037.83	$0.00	$1,037.83
500	YEARBOOK	$936.13	$0.00	$0.00	$0.00	$936.13	$0.00	$936.13
520	BAND TRIP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
525	SPANISH/SCIENCE TRIP	$1,095.99	$152.00	$0.00	$579.00	$1,826.99	$0.00	$1,826.99
530	SPEECH	$1,169.65	$0.00	$0.00	$0.00	$1,169.65	$0.00	$1,169.65
535	DRAMATICS	$5,475.31	$0.00	$0.00	$0.00	$5,475.31	$0.00	$5,475.31
540	LIBRARY	$1,489.10	$0.00	$0.00	$0.00	$1,489.10	$0.00	$1,489.10
542	EDUCATORS RISING	$0.00	$0.00	$(180.00)	$145.00	($35.00)	$0.00	$(35.00)
545	ALL SCHOOL READS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
550	BAND	$1,652.36	$491.70	$(1,277.30)	$434.00	$1,300.76	$0.00	$1,300.76
554	CHEERLEADERS	$2,954.07	$0.00	$(595.00)	$1,158.00	$3,517.07	$0.00	$3,517.07
555	CHORUS	$26,737.60	$120.00	$(6,672.57)	$2,027.00	$22,212.03	$0.00	$22,212.03
557	SKILLS/TECHNICAL SCIENCE	$930.00	$0.00	$0.00	$0.00	$930.00	$0.00	$930.00
560	INDUSTRIAL ARTS/WOODS	$743.99	$0.00	$(132.97)	$0.00	$611.02	$0.00	$611.02
565	TECH PREP/SKILLS USA	$1,414.68	$150.00	$0.00	$724.00	$2,288.68	$0.00	$2,288.68
570	AUTO/WELDING	$934.45	$135.00	$(79.98)	$0.00	$989.47	$0.00	$989.47
575	POWER DRIVE	$76.57	$0.00	$0.00	$0.00	$76.57	$0.00	$76.57
580	PAY TO PLAY	$6,814.47	$580.00	$0.00	$0.00	$7,394.47	$0.00	$7,394.47
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	$8,497.64	$191.94	$0.00	$0.00	$8,689.58	$0.00	$8,689.58
700	SOCIAL STUDIES SCHOL	$50.00	$0.00	$0.00	$0.00	$50.00	$0.00	$50.00
800	ATHLETICS	$56,951.11	$11,623.15	$(12,753.32)	($75.60)	$55,745.34	$0.00	$55,745.34
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	$135.74	$0.00	$0.00	$0.00	$135.74	$0.00	$135.74
870	STUDENT HELP FUND	$447.48	$0.00	$0.00	$0.00	$447.48	$0.00	$447.48
900	MEMORIALS	$70.00	$0.00	$0.00	$0.00	$70.00	$0.00	$70.00
950	IPAD FEES	$6,788.41	$265.00	$0.00	$0.00	$7,053.41	$0.00	$7,053.41
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	$805.17	$0.00	$0.00	$0.00	$805.17	$0.00	$805.17
2023	CLASS OF 2023	$1,472.73	$0.00	$0.00	$0.00	$1,472.73	$0.00	$1,472.73
2024	CLASS OF 2024	$1,756.26	$0.00	$0.00	$0.00	$1,756.26	$0.00	$1,756.26
2025	CLASS OF 2025	$2,871.00	$0.00	$0.00	$362.00	$3,233.00	$0.00	$3,233.00
2026	CLASS OF 2026	$1,617.00	$0.00	$0.00	$290.00	$1,907.00	$0.00	$1,907.00
2027	CLASS OF 2027	$0.00	$0.00	$0.00	$362.00	$362.00	$0.00	$362.00
	Activity Accounts Grand Total	**$304,186.92**	**$30,412.99**	**$(56,396.59)**	**$0.00**	**$278,203.32**	**$0.00**	**$278,203.32**

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date:	11/1/2023
To Date:	11/30/2023

From Acct:	1
To Acct:	999999

GL Accounts

GL Acct		Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
992	CHECK ACCOUNT	$304,186.92	$30,412.99	$(56,396.59)	$0.00	$278,203.32	$0.00	$278,203.32
	General Ledger Grand Total	**$304,186.92**	**$30,412.99**	**$(56,396.59)**	**$0.00**	**$278,203.32**	**$0.00**	**$278,203.32**

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 12/5/23

Principal: [signature] Date: 12/5/23

SEWARD HIGH SCHOOL

Bank Reconciliation Report

Checking Account

992

Date From 11/1/2023
Date to 11/30/2023

Ending Balance on Statement Dated : 11/30/2023	$302,311.04	
Outstanding Deposits (Bank Deposits) -> +	$0.00	
Less Outstanding Checks:	$24,107.72	
Cash Balance as of : 11/30/2023	$278,203.32	***

Cash Balance for Checking as of 11/1/2023	$304,186.92	
Add: Total Deposits (Bank Deposits):	$30,412.99	
Less: Total Checks and Withdrawals:	($56,396.59)	
Computer Cash Balance as of : 11/30/2023	$278,203.32	***

Summary of Asset Accounts

Gl Acct	Account Name	Begin Bal	Recpt/JV	Disb/JV	Transfer	End Bal.
992	CHECK ACCOUNT	$304,186.92	$30,412.99	($56,396.59)	$0.00	$278,203.32 ***
Grand Total		**$304,186.92**	**$30,412.99**	**($56,396.59)**	**$0.00**	**$278,203.32**

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: 12/5/23
Principal: [signature] Date: 12/5/23

***** Entries Must Match**

SEWARD HIGH SCHOOL

Reconciliation Activity Account Report

From Date: 11/1/2023
To Date: 11/30/2023

From Acct: 800
To Acct: 800

Date	Payee Source / Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
Activity Acct: 800 - ATHLETICS								**Beginning Balance: $56,951.11**	
Advisor:	John Moody								
11/6/23	RECEIPTS FB STATE PLAYOFF GATE			8085	$4,448.00	$0.00	$0.00	$61,399.11	992
11/6/23	RECEIPTS VB DIST FINAL GATE			8086	$1,889.00	$0.00	$0.00	$63,288.11	992
11/6/23	RECEIPTS EXTRA GATE / CONCESSION			8087	$1,200.00	$0.00	$0.00	$64,488.11	992
11/7/23	AMANDA KENNEY REIMB ST VB BAND/CHEER TICKTS		16036	60534	$0.00	$248.45	$0.00	$64,239.66	992
11/7/23	MARK HICKSON LOWER LEVEL FB ASSIGNING FEE	103023	15694	60536	$0.00	$28.00	$0.00	$64,211.66	992
11/7/23	JAMIE OPFER REIMB - FB STORAGE TUBS		15695	60538	$0.00	$43.11	$0.00	$64,168.55	992
11/7/23	CAPITAL UMPIRES ASSOC ASSIGNING FEE 23/24	209	16043	60539	$0.00	$284.00	$0.00	$63,884.55	992
11/7/23	NSAA CLASS B FB PLAYOFF PAYOUT		16048	60549	$0.00	$1,757.68	$0.00	$62,126.87	992
11/7/23	HASTINGS HIGH SCHOOL CLASS B FB PLAYOFF PAYOUT		16047	60550	$0.00	$786.56	$0.00	$61,340.31	992
11/7/23	NSAA DIST VB FINAL B-7 PAYOUT		16050	60551	$0.00	$707.37	$0.00	$60,632.94	992
11/7/23	BEATRICE HIGH SCHOOL DIST VB FINAL B-7 PAYOUT		16049	60552	$0.00	$512.89	$0.00	$60,120.05	992
11/8/23	RIDDELL/ALL AMERICAN HELMET HARDWARE	951969915	15692	60559	$0.00	$39.65	$0.00	$60,080.40	992
11/8/23	VISA CASH BOXES		15981	60560	$0.00	$306.98	$0.00	$59,773.42	992
11/8/23	NCA SPRTSMNSHP SUMMIT REGIS		15697	60563	$0.00	$155.00	$0.00	$59,618.42	992
11/8/23	NCA VOID: EVENT CANCELLED		15697	60563	$0.00	($155.00)	$0.00	$59,773.42	992
11/13/23	Transfer in FALL CONCESSIONS				$0.00	$0.00	$2,325.00	$62,098.42	275
11/14/23	MERLES FLOWER SHOP SR NIGHT FLOWERS	0000441	16071	60576	$0.00	$60.50	$0.00	$62,037.92	992
11/15/23	Transfer out G SOCCER TOPS/SHORTS				$0.00	$0.00	($2,535.90)	$59,502.02	165
11/15/23	RECEIPTS STATE VB MEALS NOT USED			8091	$420.00	$0.00	$0.00	$59,922.02	992
11/15/23	RECEIPTS ACTIVITY PASSES			8093	$140.00	$0.00	$0.00	$60,062.02	992
11/15/23	RECEIPTS CENTRAL CONF - CONF VB			8094	$885.20	$0.00	$0.00	$60,947.22	992
11/15/23	RECEIPTS NE SPEC OLYMPICS DONATION			8095	$300.00	$0.00	$0.00	$61,247.22	992
11/15/23	RECEIPTS FR VB ENTRIES			8096	$220.00	$0.00	$0.00	$61,467.22	992
11/15/23	PAC N SAVE RETURN CASH BOXES SHIPPING		15970	60585	$0.00	$40.04	$0.00	$61,427.18	992
11/17/23	CMC NEPTUNE GAMETIME 2ND STATION - MS	15277	16076	60590	$0.00	$500.00	$0.00	$60,927.18	992

From Date:	11/1/2023
To Date:	11/30/2023

SEWARD HIGH SCHOOL

Reconciliation Activity Account Report

From Acct:	800
To Acct:	800

Date	Payee Source / Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
11/20/23	JENNI ERHART CONF PLAY PRODUCTION JUDGE		16079	60592	$0.00	$225.00	$0.00	$60,702.18	992
11/20/23	AARON LEIBEL CONF PLAY PRODUCTION JUDGE		16079	60593	$0.00	$238.00	$0.00	$60,464.18	992
11/20/23	JOANN KOONTZ CONF PLAY PRODUCTION JUDGE		16079	60594	$0.00	$270.00	$0.00	$60,194.18	992
11/20/23	RANDY ROOD CONF PLAY PRODUCTION JUDGE		16079	60595	$0.00	$266.00	$0.00	$59,928.18	992
11/20/23	FAST MART AD MEETING DONUTS		16088	60597	$0.00	$25.20	$0.00	$59,902.98	992
11/21/23	BLACK SQUIRREL ENTER XC TIMING SERV - THORELL INVIT	1390	16092	60598	$0.00	$1,170.67	$0.00	$58,732.31	992
11/28/23	Transfer in 15% HOLIDAY CRAFT FAIR CONC				$0.00	$0.00	$135.30	$58,867.61	275
11/28/23	RECEIPTS CONF PLAY PROD GATE			8115	$575.00	$0.00	$0.00	$59,442.61	992
11/28/23	RECEIPTS CONF PLAY PROD 15% CONC			8115	$372.65	$0.00	$0.00	$59,815.26	992
11/28/23	FAST MART VOID: CHECK DESTROYED		16088	60597	$0.00	($25.20)	$0.00	$59,840.46	992
11/28/23	FAST MART AD MEETING DONUTS		16088	60601	$0.00	$25.20	$0.00	$59,815.26	992
11/28/23	CHARLES GEBHARDT REIMB CONF DRAMA HOSP RM		16093	60603	$0.00	$203.30	$0.00	$59,611.96	992
11/28/23	CASH ST UNIFIED BOWLING MEALS		16080	60604	$0.00	$49.00	$0.00	$59,562.96	992
11/28/23	AMAZON CAPITAL SERVI SOCCER COACH BACKPACK		16058	60605	$0.00	$61.87	$0.00	$59,501.09	992
11/29/23	BSN SPORTS GBB JERSEYS, SHORTS	923763495	16098	60608	$0.00	$4,189.05	$0.00	$55,312.04	992
11/30/23	RECEIPTS SPORTS EXP PAYOUT FALL '23			8116	$863.30	$0.00	$0.00	$56,175.34	992
11/30/23	RECEIPTS ACTIVITY PASSES			8122	$310.00	$0.00	$0.00	$56,485.34	992
11/30/23	PATRICK SPANGLER BB OFFICIAL - HASTINGS		16099	60609	$0.00	$260.00	$0.00	$56,225.34	992
11/30/23	AARON DUEKER BB OFFICIAL - HASTINGS		16099	60610	$0.00	$160.00	$0.00	$56,065.34	992
11/30/23	ANDREW FITZKE BB OFFICIAL - HASTINGS		16099	60611	$0.00	$160.00	$0.00	$55,905.34	992
11/30/23	KELSEY APPLEBY BB OFFICIAL - HASTINGS		16099	60612	$0.00	$160.00	$0.00	$55,745.34	992
				Totals	**$11,623.15**	**$12,753.32**	**($75.60)**	**$55,745.34**	

Accounts Payable	**$0.00**
Working Balance	**$55,745.34**
Currently Encumbered (PO)	**$0.00**

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: 12/5/23

Principal: [signature] Date: 12/5/23

SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 11, 2023

Salaries from November	Salaries	749,228.06
Jones Bank	FIT/FICA	18,926.18
Tennessee Child Support	Garnishment	9.99
Jones Bank	FIT/FICA	173,905.76
Nebraska Child Support	Garnishment	1,160.00
ASPIRE	403b	8,000.00
Jones Bank	FIT/FICA	21,188.96
Tennessee Child Support	Garnishment	9.99
Jones Bank	FIT/FICA	16,930.62
Tennessee Child Support	Garnishment	9.99
NPERS	Retirement	197,861.06
NE Dept. of Revenue	State Tax	34,699.85
Pay Flex	Section 125	6,466.16
ACT Inc.	ESSERS III	4,920.00
Amazon Capital Services	Supplies	2,903.50
Ameritas	Vision Insurance	1,095.36
Axt, Scott	Telephone	150.00
Baker & Taylor	Books	33.16
Bats to Rats Wildlife Control and Prevention	Maintenance	175.00
Beaver Hardware	Equipment	511.91
Beierle, Summer	Mileage	579.74
Bio-Rad Laboratories, Inc	Supplies	290.15
Bisbee, Jill	Supplies	567.39
Bishop Business	Supplies	424.22
BlueCross BlueShield	Health Insurance	241,122.00
Campbells Cleaning	Services	16,750.00
Cast, Krystin	Supplies	56.97
Central Nebraska Rehabilitation Services	Pupil Services	10,536.70
Central Valley Ag	Transportation	29,748.20
City of Seward Utility Dept	Utilities	33,028.39
Collection Associates	Garnishment	36.82
Computer Hardware	Tech. Repairs	509.00
Credit Management Services Inc	Garnishment	98.24
Culligan	Maintenance	40.00
DAS	Distance Learning	267.63
Dana F. Cole & Company, LLP	Audit	7,000.00
Dominy, Jessica	Phone	150.00
Dominy, Matt	Phone	150.00
Eber, Rich	Supplies	8.00
Elan Financial Services	Travel	4,126.03
eSpecial Needs	Supplies	8.47
ESU 6	ESU Expense	17,038.93
Farmers Coop	Transportation	2,299.46
Fields, Josh	Phone	600.00
Friesen Chevrolet	Transportation	343.13
Glass Doctor	Transportation	539.70
Grainger	Maintenance	687.42
Heather Guarantee LLC	Garnishment	350.94
Hillyard	Maintenance	260.88
Hobson Tree Service	Grounds	1,450.00
HOBY	HAL	280.00
Holiday Inn	Staff Dev.	124.95
Inland Truck Parts & Service	Transportation	444.53

SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 11, 2023

JWPepper	Supplies	306.99
Kottich, Doug	Supplies	250.00
Lee's Refrigeration	Maintenance	723.26
Madison National Life	LTD Ins.	2,835.50
MarkerBot Industries, LLC	Supplies	247.65
Matheson	Supplies	2,060.23
Meehl, Jan	Pupil Services	2,632.81
Menards	Maintenance	371.12
Midwest Alarm Services	Maintenance	80.67
Midwest Auto Parts	Transportation	438.52
My Central Supply	Maintenance	277.53
NACIA	Staff Dev.	250.00
NCS Pearson	Supplies	142.35
Nebraska Council of School Admin	Training	120.00
Nebraska Snow Equipment	Maint. Of Equip	513.99
Nebraska State Fire Marshal	Maintenance	240.00
Omnify	Insurance	20.80
One Source	Admin. Expense	215.00
OnToCollege	ESSERS III	5,125.00
O'Reilly	Transportation	605.71
Pac N Save	Maintenance	658.57
Paper Tiger	Business Support	5.00
Pay Flex	Section 125	117.30
Pitney Bowes	Postage	744.78
Precision Alignment LLC	Maintenance	850.56
Providence	Services	517.21
Reed Electric	Maintenance	115.00
Roth, April	Supplies	54.07
Sage Publications, Inc	Staff Dev.	158.94
Schlegel, Brad	Staff Dev.	34.58
Select Plumbing	Hot Lunch Repairs	5,150.00
Seward County Chamber & Development	Other	6,200.00
Seward County Independent	Advertising	592.52
Seward Family Pharmacy	Supplies	15.00
Seward Lumber	Maintenance	818.99
Sodexo	Services	94,796.50
Summit Fire Protection	Maintenance	203.50
TK Elevator Corp.	Maintenance	393.87
Tractor Supply Credit Plan	Supplies	231.93
Truck Center Companies	Transportation	192.28
Uline	Maintenance	776.59
Unite Private Networks, LLC	Distance Learning	1,476.28
Unity School Bus Parts	Transportation	323.57
UNUM	Life Ins.	532.80
Uribe	Services	2,277.00
US Bank	Lease	2,447.77
US Cellular	Communications	217.45
Vancura, Brad	Subscription	99.00
Verizon	Telephone	250.53
Visa	Travel	1,631.87

SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 11, 2023

Waterlink	Maintenance	225.00
WHC NE LLC	Services	3,420.00
Windstream	Phone	386.44
WoodRIver Energy	Utilities	5,238.98
Zultys	Phone	2,312.20
TOTAL GENERAL FUND CLAIMS		1,759,026.65

SCHOOL DISTRICT OF SEWARD
PROPOSED SPECIAL BUILDING FUND CLAIMS
DECEMBER 11, 2023

DOUG'S HEATING & AIR	HVAC REPAIRS FROM HAIL	103,310.00
	TOTAL	103,310.00

SCHOOL DISTRICT OF SEWARD
PROPOSED BOND FUND CLAIMS
DECEMBER 11, 2023

CATTLE BANK	DEBT SERVICE PAYMENT REFUNDING BONDS 2017	1,501,595.00
CATTLE BANK	BOND FEE	300.00
	TOTAL	1,501,895.00

SCHOOL DISTRICT OF SEWARD
PROPOSED QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND CLAIMS
DECEMBER 11, 2023

CATTLE BANK	DEBT SERVICE PAYMENT ELEMENTARY SCHOOL	141,680.00
	TOTAL	141,680.00

SCHOOL DISTRICT OF SEWARD
PROPOSED GIFTS AND DONATIONS CLAIMS
DECEMBER 11, 2023

SPS HOT LUNCH FUND	**VETERANS MEALS**	**146.10**
	TOTAL	**146.10**

Board Of Education Proposal
November 6, 2023

Board of Education Proposal #1- Place the Unified Head Bowling Coach on Category IV of the Extra Duty Schedule.
SEA Response:

Board Of Education Proposal #2- Place the Unified Assistant Bowling Coach on Category V of the Extra Duty Schedule.
SEA Response:

Board Of Education Proposal #3- Strike out Color/Winterguard out of Category V of the Extra Duty Schedule
SEA Response:

Board of Education Proposal #4 Strike out Elementary and Middle School Reading Classic off of category VI Extra Duty Schedule
SEA Response: