

## **Board of Education Regular Meeting**

School District of Seward

410 South Street

Seward, NE 68434

Monday, December 9, 2024 5:30 PM

Attendance Taken at 5:30 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 4, 2024.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

1.4. Pledge of Allegiance

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

1.6. Approval of Agenda

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

1.7. Alternative School Graduation

Justin Timmerman and Holly Venetis completed the requirements at Seward High School and received their high school diplomas from President Seaman.

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

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

There was none.

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

There was none.

3. Discussion Items

3.1. Clark & Enersen

The board interviewed Clark Enersen for future projects.

3.2. Student Data Presentation

Dr. Dominy presented student data to the board. He reviewed NSCAS and ACT scores and AQuESTT ratings.

3.3. Annual Report

Dr. Dominy and his team put the annual report together and it will be sent out to the community in the local newspaper.

#### 4. Short Board Recess

Motion to go into recess at 7:10 p.m. and return at 7:15 p.m. to resume the meeting. Passed with a motion by Jill Hochstein 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. Reports

##### 5.1. Administrator Reports

Written reports were received from the administrators.

##### 5.2. Student Board Report

Esten Johnsen presented his report to the board.

##### 5.3. Superintendent's Report

Dr. Fields did a recap of the STANCE Meeting with two state senators and the Central Conference meeting. Dr. Fields is one of the interview candidates for the new Justice of the State Supreme Court. Dr. Fields thanked the board for doing the presentation at the NASB State Conference. The middle school gym floor was refinished over Thanksgiving break. Marty Telecky is looking at buses with air brakes for the future. ***Board Quicks link - December 2024 e-update***

##### 5.4. NASB State Conference Report from School Board Members

The school board members discussed the sessions they attended at the NASB state conference.

##### 5.5. Annual Safety Report

Dr. Dominy went over the annual safety audit that is required yearly.

##### 5.6. Financial Literacy Report

Dr. Dominy provided a financial literacy report to the board which is required annually.

#### 6. New Business

#### 7. Action Items

##### 7.1. Teacher Resignations

Motion to accept the resignation of Tom Pallas at the end of the 2024-2025 school year.  
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

## 7.2. 2023-2024 Audit

Motion to approve the 2023-2024 audit of Seward Public Schools. 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

## 7.3. Band Uniforms

Motion to approve the bid of \$74, 852.42 from Stanbury Unfiorms Inc,. to be paid out of the deprecation fund. 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

## 8. Future Agenda Items

Architech Firm interview

## 9. Consent Agenda

### 9.1. Approval of Minutes

### 9.2. Approval of Financial Reports

#### 9.2.1. Treasurer

#### 9.2.2. Budget

#### 9.2.3. Activities

#### 9.2.4. Athletic

### 9.3. Approval of Claims

#### 9.3.1. General Fund

#### 9.3.2. Bond Fund

#### 9.3.3. Special Building Fund

### 9.4. Out of State Travel

### 9.5. Approval of Consent Agenda

Motion to approve the consent agenda as presented Passed with a motion by Jill Hochstein and a second by Matt Hastings.

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

10. Enter into a closed session to discuss teacher negotiations

Motion to enter into closed session at 8:10 p.m. to discuss teacher negotiations. Passed with a motion by Shawn Svoboda and a second by Jill Hochstein.

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

10.1. Restate the reason for entering into a closed session is to discuss teacher negotiations

11. Superintendent Evaluation

The board discussed Dr. Fields evaluation.

12. Adjournment

Motion to adjourn the meeting at 9:05 PM with the next meeting at 5:30 on Monday, January 13, 2025 Passed with a motion by Jill Hochstein and a second by Danielle Shipley.

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 4, 2024 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 9, 2024 at 5:30 p.m. for a regular business meeting. The meeting will be held at the Administrative Offices located at 410 South St., Seward, Nebraska. An agenda for the meeting which shall be kept continually current is readily available for public inspection at the Superintendent's Office during normal business hours.

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

# Seward Public Schools- Facility Study and possible Bond Issue for Projects

Firm: \_\_\_\_\_

Interviewer: \_\_\_\_\_

## Team Experience & Qualifications (25 points)

1. Discuss the history of your firm and recent school projects you have done around the area?–
2. What experience on past projects makes your team particularly qualified to design and manage this project, and what sets you apart from other firms?

## Project Understanding and Approach (35 points)

1. Discuss how you would identify specific needs vs. wants to get the best facility study possible?
2. Discuss challenges you foresee with bond issues across the state of Nebraska?
3. What techniques do you use to reach consensus on difficult design issues?
4. Share with us the process/techniques you will use for engaging the community to develop the facility design?

## Relevant Firm Experience (20 points)

1. What are some lessons learned from previous projects, successful v. non-successful? –
2. How do you assure quality on design documents that minimize change orders during construction?

## Approach to Project Delivery Methods (20 points)

1. What is your firm's perspective on the possible Project Delivery Methods, specifically Design-Bid-Build and Construction Manager at Risk? –
  - a. When should a contractor be engaged in this Process? –
  - b. How does your firm handle estimating during the Design Process before a contractor is on board?

# **23-24 Data Presentation for the Board**



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

# 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. 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	89	64	74	78	73	81
State	59	59	57	58	58	63
Conf.	1	5	3	1	1	1

# 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
23-24	89	64	74	78	73	81
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	88	64	76	83	88	88
State	61	60	61	57	55	57
Conf.	1	7	5	2	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
2023-2024	88	64	76	83	88	88
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	93%	89%
State	83	66
Conf.	2	2

# ACT 3rd Year Cohort Test

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

# NSCAS ACT

% Meeting or Exceeding

Conference Rank

	ELA	Math	Science
SPS	66	66	71
State	45	42	49
Conf.	1	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%
<b>2023-2024</b>	<b>66%</b>	<b>66%</b>	<b>71%</b>

Proficiency by composite score

ELA 18 and up

Math 18 and up

Science 19 and up

# NDE “Peer” School Districts

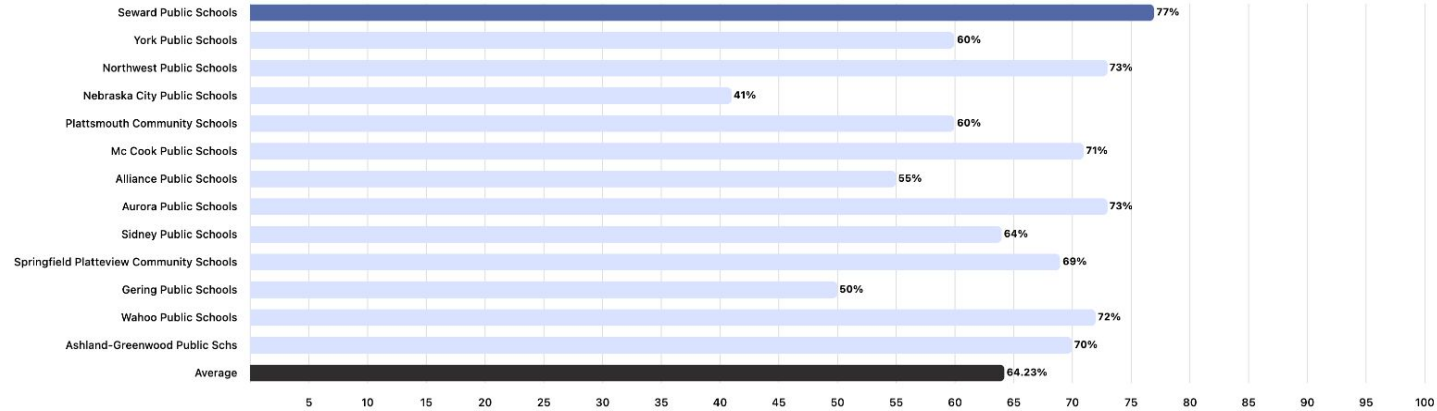
21-22	ELA	Math	Science	ELA-ACT	Math- ACT	Science- ACT
SPS	77	82	91	66	66	71
Peer	63	67	79	48	44	50

# ELA “Peer” Comparison

NSCAS English Language Arts **1**



State 59%



# Like Academic Districts

## District Averages- Like Academic Districts

22-23	ELA	Math	Science	ACT ELA	ACT Math	ACT Sci	Poverty
Seward	77	82	91	66	66	71	23%
Elkhorn	85	86	92	80	76	79	11%
Millard	74	73	85	60	57	64	29%
Norris	72	76	91	55	60	68	12%
Waverly	72	77	84	59	65	72	21%
Bennington	77	81	92	75	65	74	14%
Papillion	70	66	81	56	56	59	30%

# **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

**Excellent!**

66.53% of students proficient in Reading and Math on NSCAS ACT(College Readiness) assessment

Excellent=61%

Chronic Absenteeism

21-22	Goal	23-24 Actual
15.75	14.18	13.02

# AQuESTT Ratings

Seward Middle School

**Excellent!**

80.82% of (5-8)students proficient in Reading and Math on NSCAS assessment

Excellent=73

Chronic Absenteeism

21-22	Goal	23-24 Actual
11.11%	10%	9.17%

# AQuESTT Ratings

Seward Elementary School

**Excellent!**

77.39% of (3-4)students proficient in Reading and Math on NSCAS assessment

Excellent=75

Chronic Absenteeism

21-22	Goal	23-24 Actual
13.90	12.51	9.73%

# AQuESTT Ratings

Seward Public Schools

**Excellent!**

77.63% 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?



## SCHOOL YEAR ANNUAL REPORT

### SEWARD PUBLIC SCHOOLS

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

The complete Annual Report can be found at the following site:  
<https://sites.google.com/sewardschools.org/annual-report-23-24>



## ACADEMICS



Seward Public Schools was one of two school districts in Class A and B to receive the top rating of **"Excellent"** on AQueSTT for **7 years in a row.**

### ELA

3RD - 30% ABOVE THE STATE AVERAGE

4TH - 5% ABOVE THE STATE AVERAGE

5TH - 17% ABOVE THE STATE AVERAGE

6TH - 20% ABOVE THE STATE AVERAGE

7TH - 15% ABOVE THE STATE AVERAGE

8TH - 18% ABOVE THE STATE AVERAGE

11TH - 21% ABOVE THE STATE AVERAGE

### MATH

3RD - 27% ABOVE THE STATE AVERAGE

4TH - 4% ABOVE THE STATE AVERAGE

5TH - 15% ABOVE THE STATE AVERAGE

6TH - 26% ABOVE THE STATE AVERAGE

7TH - 33% ABOVE THE STATE AVERAGE

8TH - 31% ABOVE THE STATE AVERAGE

11TH - 24% ABOVE THE STATE AVERAGE

\*The scores above represent percent proficient on the NSCAS Growth state assessment and NSCAS ACT for 11th grade compared to the state average

### 156

STUDENTS TOOK 445 COLLEGE CLASSES DURING THE 23-24 SCHOOL YEAR



### 98%

GRADUATION RATE

### 86%

OF THE CLASS OF 2024 ENROLLED IN COLLEGE OR MILITARY



## ATHLETICS

### STATE QUALIFIERS

BOYS CROSS COUNTRY  
 GIRLS CROSS COUNTRY  
 UNIFIED BOWLING  
 BOYS BOWLING  
 GIRLS BOWLING  
 FOOTBALL  
 VOLLEYBALL  
 GIRLS GOLF  
 BOYS GOLF  
 BOYS WRESTLING  
 GIRLS WRESTLING  
 TRACK AND FIELD  
 E-SPORTS



FOR MORE INFORMATION ABOUT ACHIEVEMENT DATA, GO TO [NEP.EDUCATION.NE.GOV](http://NEP.EDUCATION.NE.GOV)



## OPERATIONS

### SEWARD PUBLIC SCHOOLS



► **HIGH SCHOOL:**  
NEW CHROMEBOOKS FOR ALL HIGH SCHOOLERS

NEW PROJECTOR FOR THE AUDITORIUM

► **ELEMENTARY SCHOOL:**  
1/3 OF THE BUILDING PROVIDED WITH NEW CARPET & PAINT

ADDED A PLAYGROUND WALKING TRAIL (PROVIDED BY THE PTO)

NEW POUR IN PLACE SURFACE FOR THE PRESCHOOL PLAYGROUND

► **DISTRICT:**  
1 NEW SUBURBAN & 1 ACTIVITY BUS ADDED TO THE TRANSPORTATION FLEET

NEW PHONE SYSTEM DISTRICT WIDE & BUS RADIO UPDATES



## ACTIVITIES

### ELEMENTARY & MIDDLE SCHOOL

#### Elementary

activities include:

Grade Level Music Programs  
After School Clubs  
Jr. Jays Mentoring  
3rd Grade Wax Museum  
Grandparents Day  
Veterans Day  
Circle of Friends  
1st Grade Writing & Speaking Zoo

#### Middle School

activities include:

7th & 8th Grade Athletics  
7th & 8th Grade Musical  
Veterans Day Assembly  
Bully Response Team  
Student Council  
Builders Club  
Circle of Friends



**FBLA**  
9 National Qualifiers  
28 Events Placed at State



**FFA**  
86 Members in School  
3 American FFA Degrees at National FFA Convention  
4 State Degrees at the NE State Convention



**FCCLA**  
22 Students Competed in State  
5 Qualified for Nationals  
1 State Champion & 1 Runner-up



**Skills USA**  
7 National Medalists  
23 National Qualifiers  
8 Team Trophies  
1 Elected State Officer  
20th Straight year as the Top Performing Chapter in the State



#### BAND

1 IN ALL STATE BAND,  
1 ALL STATE ORCHESTRA,  
5 OUT OF 5 SUPERIOR RATINGS FOR MARCHING BAND,  
15 IN CONFERENCE HONOR BAND

#### CHOIR

15 SUPERIOR RATINGS AT DISTRICT CONTEST,  
9 STUDENTS IN ALL STATE CHOIR, 1 ALTERNATE,  
RECEIVED STRAIGHT 1'S AT DISTRICT MUSIC



# **School District of Seward Board Report**

**December 9, 2024**

**Jessica Dominy, Principal  
Seward Elementary School**

Enrollment: as of December 2, 2024

- Preschool: 66
- Kindergarten: 83
- 1st Grade: 74
- 2nd Grade: 97
- 3rd Grade: 93
- 4th Grade: 105
- Total: 518

Upcoming Events:

December 9-13: Dibels Literacy Screener (K-4); 2-4 NWEA Math Assessment

December 12th: 1st Grade Music Program @ SES, 5:30 PM

December 17th: PLC Data Meetings

December 20th: 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. To prepare for Inside View meetings, 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 15-25 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 17th, 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!

SES December to Remember:

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**  
*9 December, 2024*

**1. Middle School Activities:**

- 9 Dec. – 8<sup>th</sup> Girls BBall @ York, 1630 hrs. (4:30 pm)
- 9 Dec. – 7<sup>th</sup> Girls BBall vs York, (H), 1600 hrs. (4:00 pm)
- 10 Dec. - 8<sup>th</sup> Girls BBall vs Westridge (H), 1600 hrs. (4:00 pm)
- 10 Dec. – 7<sup>th</sup> Girls BBall @ Westridge, 1615 hrs. (4:15 pm)
- 12 Dec. - 7<sup>th</sup> Girls BBall at Crete Middle School, 1600 hrs. (4:00 pm)
- 12 Dec. - 8<sup>th</sup> Girls BBall vs Crete, (H), 1600 hrs. (4:00)
- 14 Dec. - Wrestling Invite @ Centennial, 0900 hrs. (9 am)
- 17 Dec. - 7/8 Girls BBall @ Columbus Lakeview, 1630 hrs. (4:30 pm)
- 20 Dec. - Last Day of School, 1330 Dismissal (1:30 p.m.)
- 21 Dec. - Seward Wrestling Invite, 0900 hrs. (9 am)
- 25 Dec. - CHRISTmas. Eat, drink, be merry, nap, give and share.
- 6 Jan. - Professional Development Day
- 7 Jan. - Students return.

**2. Middle School Activities.**

- A. Our girls basketball and boys wrestling teams are midway through their seasons. The girls teams have a combined 35 players out with 18 in 7<sup>th</sup> grade and 17 in 8<sup>th</sup> grade. The 7<sup>th</sup> grade girls are doing well with the A team being 4-2 and the B team 3-2 at press time. Our 8th grade A team is 7-0 with our B team sitting at 6-1 right now. The C team consists of girls from both 7<sup>th</sup> and 8<sup>th</sup> grade and their record is currently 3-1.
- B. Our boys wrestling team is the biggest it has been in my 17 years at SMS. We have 40 wrestlers participating as they head into their tournament schedule for the next three Saturdays. The final wrestling tournament of the season will be in Seward on Saturday, 21 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 with our 7/8<sup>th</sup> grade choir and band performing for the assembly. I always get plenty of compliments from our veterans and their family members.
- C. Weights Program. This program is in its fifth year and averages almost 100 7<sup>th</sup> and 8<sup>th</sup> graders every two days (60 + boys and 30+ girls). The program focuses on speed and agility, flexibility, balance, muscle endurance and being a good teammate.

**4. Additional Information.**

For the fourth year in a row SMS has been ranked in the Top 10 of all Nebraska Middle schools by the U.S. News and World Report. Seward Middle School continues to score very well in these rankings with this year being **#9 of all 182 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.

<https://www.usnews.com/education/k12/nebraska/seward-middle-school-274447>.



**Board of Education Report  
December 2024  
Seward High School  
Scott Axt    Rich Eber    Scott Curry**



**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 “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 MWF. We had great success last school year and hope to see great gains again this year. Thank you to the Seward Foundation and School Board for the support of this program.

**P.R.I.D.E. Recognition Rally:**

The Term 2 P.R.I.D.E. The Recognition Rally is scheduled for Friday, December 20th 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 20th. Classes will dismiss early at 1:30. School resumes with the start of the second semester on Tuesday, January 7th.

**Mid-Term Graduate Meeting:**

The midterm graduate meeting was held on December 4. We currently have 23 students finishing early. We hear some students looking to go to the military early, others planning on entering the workforce and others looking to begin college.

**Class of 2025 Commencement Ceremony:**

The annual Seward High School commencement ceremony will be held Sunday, May 18th 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 22 through December 26 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:**

30 Boys Basketball  
24 Girls Basketball  
12 Boys Bowling  
15 Girls Bowling  
41 Wrestling (including 6 girls from Milford)

Booster Bash Friday is December 6th at the Ag Pavilion. There have been many donated items, many volunteer hours logged, and over 300 people at the event which should make it a success! The funds will go toward the "Beyond the Field" Project. Turfing the Baseball and Softball fields is only the start.

**Enrollment as of December 4 :**

<b>Grade Level</b>	<b>Enrollment</b>
<b>Grade 9</b>	140
<b>Grade 10</b>	121
<b>Grade 11</b>	125
<b>Grade 12</b>	121



School District of Seward  
Board Report  
Shannon Hall-Schmeckpeper, Director of Special Services  
December 9, 2024

Congratulations to the Unified Bowling Team on winning Class B Districts. The Unified Bowling Team will compete in the State Tournament December 9th in Lincoln.

One of the reports that was due, in December is the *1% Justification for State Alternative Assessment*. I provided justification to the state for 16 students who are currently marked as eligible to take the Alternative Assessment instead of the regular state assessment according to their IEP. 16 students is higher than the 1% that is allowable by the state. We will continue working 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 due in December is the *SPED Proportionate Share Worksheet for Non-Public Schools*, which counts the number of non-public and homeschooled students who qualify for special education services. At the time, that the report was submitted, we had sixteen students who are served at our non-public school and five students who were homeschooled but parents opt for them to come in for special education services.

One of our goals in our Strategic Plan 2024-2029 is the development of MTSS for both enrichment and intervention. Erin Collings and I met with grade level teams in grades 3rd-8th to discuss students that they would like us to monitor for potential High Ability Learners. The next step will be to look at their winter NWEA scores.

Sara Rising and I took our current 3rd, 4th, and 5th grade HAL students to the Kiewit Luminarium, in Omaha on November 20th. Students had the opportunity to explore inside and outside of the Luminarium. Some of the favorite activities were the shadow wall, the land structures, the geometry playground inside, the open mic, and the outside playground.

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

*Shannon Hall-Schmeckpeper*

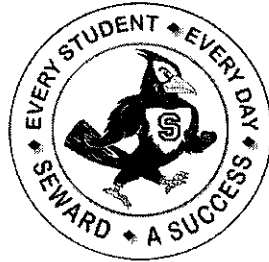
Shannon Hall-Schmeckpeper Ph.D.

Director of Special Services

Seward Public Schools Special Programs Enrollment Data									
Data as of 30th of last month	2024-2025								
	Sept	Oct	Nov	Dec	Feb	March	April	May	June
<b>Special Education Open Evaluations</b>									
Public School									
Birth to 3 (IFSP)	2	3	1	1					
3-5	0	2	2	4					
School Age	0	3	0	1					
Non-Public School	0	0	1	0					
<b>Special Education Numbers</b>									
Birth to 3 (IFSP)	12	10	12	12					
Preschool Numbers									
Community (IEP)	11	12	11	11					
Pre-K (IEP)	27	28	30	29					
PreK (No IEP)	37	37	37	38					
<b>Total Birth to 5 Special Education</b>	<b>50</b>	<b>50</b>	<b>53</b>	<b>52</b>					
School Age (K-21 programing)	213	207	208	205					
<b>Total Public School Special Education Enrollment</b>	<b>263</b>	<b>257</b>	<b>261</b>	<b>257</b>					

<b>Total Non-Public School Special Education Enrollment</b>	<b>25</b>	<b>23</b>	<b>21</b>	<b>22</b>					
<b>Grand Total Special Education Enrollment</b>	<b>288</b>	<b>280</b>	<b>282</b>	<b>279</b>					
<b>Special Programs</b>									
HAL	119	125	125	125					
ELL	3	3	3	3					
ELL Monitor	3	3	3	3					
504	46	51	53	55					
Sixpence	19	18	18	19					
Title 1: Public	0	75	73	73					
Title1: Non-Public	0	7	13	16					
Migrant	0	0	0	0					
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 2024 Board Report for Curriculum and Staff Development

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Board Members,

I enjoyed learning with you at the State School Board Association Meeting. Some of my biggest takeaways related to the systemic implementation of strategic plan strategies and legal issues in education. I was astounded by the number of people who came to our presentation, I know Board members love to hear from other Board members, and I am thankful you were willing to help present. I appreciate the opportunity to participate in this conference and enjoy reflecting with each of you.

### **Curriculum**

We are currently in the math curriculum review cycle. During our January Professional Development Day, we will have the math team attend a short session about IXL which is a supplementary program that can support the adoption of any core math curriculum our team selects. IXL will support our intervention, enrichment, and common formative assessment efforts. Our plan is to pilot IXL with our math review team during the months of January and February and then pilot with the rest of our math(K-12) and ELA (K-8) teachers after our February staff development day. If we select IXL at the elementary school, this will replace My Path.

### **Instruction**

We continue our efforts refining our MTSS (Multi-Tiered System of Support) system. Each building has a building leadership team and they have identified goals and outcomes that they hope to achieve before the end of the school year. When these pieces are in place, we will be able to complete our district handbook that articulates what MTSS looks like in Seward. This handbook can then be used internally and externally. Below is the "why" we are doing this work:

- We organize our resources
- So kids get help early
- We do stuff that's likely to work
- We provide supports to staff to do it right
- And make sure they're successful

**Staff Development**

You may remember that a few years ago, the November staff development day was moved to a teacher work day between August 1<sup>st</sup> and the first day certified teachers come back. This has been a very appreciated move by our teaching staff. I am currently working on our January staff development day. We are excited to work collaboratively with Milford and Centennial to host John Bacon, an award-winning author, public speaker, college instructor, and coach. His message will be about developing leadership and culture at all levels. You are welcome to come and join us for his presentation and breakfast with the Waffleman.

Breakfast 7:30-8:45

All Staff Presentation 8:45-10:00

Presentation for coaches 10:30-11:30

Meeting with Administrators 12:00-1:00

**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. We will also be able to share information related to our AQUESST Ratings.

**Annual Report**

We are finalizing the annual report from the 23-24 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

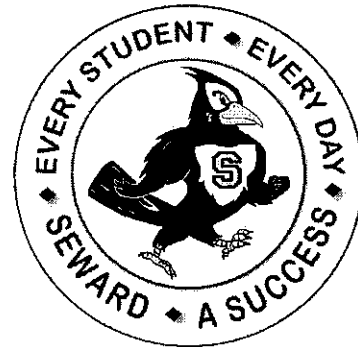
# December Staff Development News

A newsletter for the Seward Staff by Dr. Dominy

## A note from Matt

Welcome to December everyone!

I'm sure our science teachers will keep me honest here, but if I recall correctly, the rings of a tree reveal its age and tell the story of its life. As you look at the background of this newsletter, you'll notice that this tree has lived through many years. Each ring represents a season of growth, marked by the challenges and opportunities the tree faced: drought, wind, fires, heavy rains—each event leaving its mark and contributing to the tree's story.



The same is true for us as humans. Our lives are shaped by countless experiences—some visible, some invisible. While the marks of our growth may not appear on our exterior (aside from perhaps a sunburn or two we regret!), they remain with us internally, forming who we are. The good, the bad, the joyful, and the difficult—all these moments come together to create our unique stories.

This understanding reminds me of the profound impact we have in our roles. Every interaction we have with a student, no matter how small, becomes a part of their story. We have the privilege—and responsibility—to contribute to their growth, helping them navigate challenges and embrace their potential.

As we recently celebrated Thanksgiving, I want to take a moment to express my gratitude. I am deeply thankful for each of you—for the dedication, care, and passion you bring to our students and this community. You've not only shaped countless lives but also influenced mine and my children's lives in meaningful ways.

We are fortunate to live and work in a community filled with incredible people, and I am truly blessed to have you as part of our team. Together, let's continue to nurture and inspire the growth of those around us—just like the rings of a tree tell a story, let's help create stories of strength, resilience, and potential.

Thank you

Matt

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## **Jon Gordon- The Power of Thank you**

In the spirit of Thanksgiving this week I'd love to share with you the benefits and power of two simple words. THANK YOU.

They are two words that have the power to transform our health, happiness, athletic performance and success. Research shows that grateful people are happier and more likely to maintain good friendships. A state of gratitude, according to research by the Institute of HeartMath, also improves the heart's rhythmic functioning, which helps us to reduce stress, think more clearly under pressure and heal physically. It's actually physiologically impossible to be stressed and thankful at the same time. When you are grateful you flood your body and brain with emotions and endorphins that uplift and energize you rather than the stress hormones that drain you.

Gratitude and appreciation are also essential for a healthy work environment. In fact, the number one reason why people leave their jobs is because they don't feel appreciated. A simple thank you and a show of appreciation can make all the difference.

Gratitude is like muscle. The more we do with it the stronger it gets. In this spirit here are 5 ways to practice Thanksgiving every day of the year.

- 1) Take a Daily Thank You Walk** – I started this practice 16 years ago and it changed my life. Take a simple 10-30 minute walk each day and say out loud what you are thankful for. This will set you up for a positive day. I wrote more about this in [\*The Positive Dog\*](#).
- 2) Meal Time Thank You's** – On Thanksgiving, or just at dinner go around the table and have each person, including the kids, say what they are thankful for.
- 3) Gratitude Visit** – Martin Seligman, Ph.D., the father of positive psychology, suggests that we write a letter expressing our gratitude to someone. Then we visit this person and read them the letter. His research shows that people who do this are measurably happier and less depressed a month later.
- 4) Say Thank You at Work** – When Doug Conant was the CEO of Campbell Soup he wrote approximately 30,000 thank you notes to his employees and energized the company in the process. Energize and engage your co-workers and team by letting them know you are grateful for them and their work. Organizations spend billions of dollars collectively on recognition programs but the best and cheapest recognition program of all consists of a sincere THANK YOU. And of course don't forget to say thank you to your clients and customers too.
- 5) Say Thank you and Goodnight** – At bedtime reflect on your day, identify and share all that you are thankful for. If you have children you can read [\*Thank You and Goodnight\*](#) with them and add to it.

I hope you have a wonderful Thanksgiving. Thank you for allowing me to share this newsletter with you. I'm thankful for YOU.

-Jon

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## MTSS Pitfalls: Going from Abstract Theory to On-The-Ground Success

An article about the struggles of impacting MTSS.



### MTSS Pitfalls: Going from Abstract Theory to On-The-Ground Success

K-12 researcher and PowerSchool Education Solutions Director Sarah Singer explains five common MTSS pitfalls and how to move past them.

[powerschool.com](https://powerschool.com)

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## January Staff Development Day

On our January Staff Development Day, we will again be celebrating the day with a motivational speaker. John U. Bacon has worked nearly three decades as a writer, a public speaker, and a college instructor, winning awards for all three. We can't wait for you to hear from Mr. Bacon and explore his powerful message! A sample can be found below.

We will also get to enjoy the Waffleman as well as share this time with Milford and Centennial.

The real Ted Lasso



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## 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 in December.

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**Seward Public Schools**

# December School Board Report

BLT (Esten Johnsen): Bluejay Leadership Team within this past month has worked to grow our leadership qualities and skills by attending different conferences and creating unique committees. BLT had a booth at the Nebraska State Education Conference in Omaha where our members shared about the Bluejay Store and gained insight by having conversations with other school's administrators. We also had some other members attend the Lincoln Sportsmanship Conference where members learned more about leadership within their respective positions: cheer captains, possible student section leaders, drum majors, and more. These two conferences along with the different committees have grown leadership within our team, and we are grateful! We are working on trivia night for the high school students that is currently planned on December 13th. The future of our team looks bright!

Boys Wrestling (Caden Schadwinkel): The Seward Boys Wrestling team is excited about the journey to the NSAA State Wrestling Tournament. Every day is a grind, but it is one step closer to achieving our team and individual goals. We have a lot of new and experienced wrestlers that are determined to get better. This season is going to be a blast!

Girls Wrestling (Annaliese Sistek): The Seward Girls Wrestling team is excited to get back out on the mat this season and show all the hard work that we have put in. We have put in the work every day and can't wait to see it pay off as we work our way to state! We have a lot of new girls on the team and some returning members that are excited to get back out there. This season is going to be so much fun!

Cheer (Ashley Martin): As we transition from fall sports into winter sports the cheer team is learning many new cheers to push our teams to victory. We are practicing regularly to clean up some cheers and routines. We are also planning to make Christmas ornaments with the residents at Ridgewood in these coming weeks to bring some holiday "cheer". We are excited to see what this season brings and cannot wait to see more Bluejay wins!!

Boys Basketball (Lawson Luebbe):

Girls Basketball (Kelsey Miller): The 2024 season begins with our first game on December 5th, 2024. This season our focus is on us and what we can do as a team to be the most successful. After losing three seniors we are looking to fill their positions but are promised an excellent and successful year. We have many strengths and multiple players who can play and adapt to different positions and changes. The past two years we have been a game short but our main goal continues to be reaching PBA and playing in the state tournament, and with your help, we can have more success. Support us at our games and go Bluejays!!

Quiz Bowl (Abby Moore): The regular season of Quizbowl is still a few months away, and we haven't had a competition since Central City on November 1st. We also haven't had as many practices since this last competition as we won't have another competition for a few months. However, practices will become more regular in preparation for the regular season after students return from Christmas break.

FFA (Bryn Christensen): This past month we had many events take place. We collected our fruit sale packets from our members and we met our goal by collecting over \$32,000. We collected non-perishable items for the Blue Valley Community Action, bought and wrapped presents for the adopt-a-family program, held an LDE Community Showcase to receive feedback to help prepare our members for districts, and decorated a tree at the National Guard Museum to represent all rural firefighters. This upcoming month we will have fruit sale pickup, poinsettia sales, monthly chapter meetings, weekly officer meetings, District LDEs, and a Christmas party.

FBLA (Addilyn Sugden): FBLA's Stock Market Challenge is still in full swing as our teams compete for top spots within the final weeks! We also had another competition on November 15th, UNL's annual business competition, where we had several compete and two top placers! Finally, our biggest event of the year - the annual giving tree for CASA - is happening now and members are being encouraged to bring in gifts that will make their ways to local kids and their families. This is a big deal for us, and we love to give back to the community that supports us! Things will start speeding up in the upcoming months as state approaches, and we can't wait to see what that has to bring!

SkillsUSA (Landan Waegli): SkillsUSA had a very productive November and has a lot in store for december. This past month we have been brainstorming and carefully planning fundraisers for the club to participate in. The officer team has been meeting every week to help grow the club and make it more successful. We also introduced our first committee being the fund raising committee. We also just had our first middle school conference and it went very well and our middle school chapter will participate in the second middle school conference. Finally as of today, SkillsUSA will be helping out with the blood drive that will take place in the school's parking lot.

Show Choir (Madison Sides): Both Show Choir groups have been hard at work preparing for our Christmas concert, which is on December 16th at 7:00, and for our competition season. The Gold group has been performing in different areas of the community and will continue to do so during the month of December. One other thing that the Gold group has done is go to the middle school to teach the 8th-grade choir students one of the Christmas songs that will be in the Christmas concert on the 16th. This is one thing that the group does to help grow the program. We are looking forward to our competition season and we can't wait to show off all of the hard work we have been putting in!

FCCLA (Maya Hubach): FCCLA had a great November and is looking forward to December! In November, we helped Key Club with Operation Christmas Child and put together over 20 boxes for

kids around the world. We are starting to work more on STAR Projects as our first competition is in January! We have 9 competitors this year. We also participated in the canned food drive with another club and collected many items! In December, we are helping with Breakfast With Santa at the library, Audrey's STAR Project, decorating cookies with Ridgewood residents, and we are planning a hot chocolate bar for a Christmas celebration!

Key Club (Grace Matulka): Key Club within the past month has completed many of its Christmas events. At our meeting on November 21st, we packed about 20 boxes for Operation Christmas Child and made ornaments that were used on our tree for the Festival of Trees honoring the EMTs. As we continue encouraging students to serve the community, we also wanted to encourage community members to help. Our officer committee recently traveled and spoke to the Kiwanis Club of Seward to help promote our ideas, collaborate, and ask the club if they need our help. We are looking forward to future projects and how we can further help the community.

One Acts (Ethan Boggs): It has been a year of improvement for our One Acts team as we work with our new coach and cast! This year's play ("12 Angry Villains") is a dramedy fairytale take on 12 Angry Men. Our Seward performance was November 12th, and since then, we have competed in 3 different competitions. District One Acts in York is hosted on the 5th of December, but no matter how we place we have had a very productive and great season!

Speech (Marisa Schmeckpeper): The Speech Team is off to a great start! We have seen a large increase in the past four years now having triple the number of students we did in my freshman year. We are just kicking off our season and starting to find our rhythm. Another amazing thing is we started team bonding night which brought our team together.

Boys Bowling (Landen Ford): The boys bowling team is looking forward to our first meet vs Ogallala and Lexington at Cairo Bowl on Dec. 7th. We hope to repeat our successes coming off of a state championship last season.

Girls Bowling (Mckenzie Martin): The girls bowling team is bigger than last year and is looking absolutely fantastic! The girls varsity team is excited for our first meet this weekend on the 7th at Cairo bowl. Practice has been going strong and has been showing a lot of improvement already.

Unified Bowling (Avery Rodocker): The second-ever season for Seward Unified Bowling was amazing! Our team has grown from last year and all we can see is smiles. Our season was fast and furious! We have had practices almost every Wednesday since the end of October and about two meets a week since! Last year Seward came out as STATE champions in our inaugural season! This year, we hope to do the same, as we have made the state tournament once again! Good luck to our top five as

they go to compete as Sun Valley Lanes on Monday, December 9th! The Unified Bowling program has been a wonderful addition to our list of extracurriculars and is such an amazing way to get students involved. We are excited to see what the future of our Unified program has in store!

Esports (Lincoln Stockwell): The Seward Esports teams have finished their Fall seasons off with a huge bang at the state tournament. Players Adrian Rodriguez and Lincoln Stockwell finished in 2nd place, losing to Omaha Concordia in the final round. Seward also broke the “team 2 curse” having a second team appear at state, with players Griffin Cooksey and Austen Edgington placing 6th, falling to Fort Calhoun. Esports takes a small break during December and early January, we’ll be back to win it all in the Spring Season of 2025.

## **Gov. Pillen Previews 2025 Legislative Priorities**

December 1, 2024

### **CONTACT:**

Laura Strimple, (402) 580-9495

## **Gov. Pillen Previews 2025 Legislative Priorities**

**LINCOLN, NE** – Governor Jim Pillen is previewing some of his priorities for the 2025 legislative session. These initiatives, and others, align with his administration’s ongoing commitment to kids, taxes, agriculture and values.

“This is by no means an all-encompassing list, but these items are certainly top of mind as we reflect on our past achievements and acknowledge there is still much to be accomplished,” said Gov. Pillen. “We must continue to build on those foundations, addressing issues that are of greatest concern to Nebraskans.”

**KIDS:** Gov. Pillen is advocating for guidelines around athletic activities, aimed at protecting both kids and women. Legislation brought by Senator Kathleen Kauth in 2023 proposed guidelines for opposite-sex participation in sports activities and the use of restroom and locker room facilities. It was carried over into 2024 but failed to advance by only two votes.

Eight months into his administration, Gov. Pillen became the second governor to issue an executive order establishing a Women’s Bill of Rights, which in part, defined terms like “male” and “female” as guidance to agencies, boards and commissions. That order remains in effect, only to expire upon passage of a state law that provides the necessary clarification to these issues.

**TAXES:** Legislation passed during the summer special session produced \$185 million in new tax relief, and established caps on local tax collections. Recently, Gov. Pillen issued the *2024 School Property Tax Collection Report*, which makes the case for reworking the Tax Equity and Equalization Opportunities Support Act (TEOSA) formula, so that it provides schools a more stable and consistent method of budgeting; thereby, reducing the amount of increase that schools feel they need to offset reductions in state aid.

“We cannot continue down the path of Nebraskan’s paying among the highest property taxes in the nation,” said Gov. Pillen. “It makes us less competitive with other states and less attractive to people who may be looking to move here. This is a situation that we will keep fighting to address.”

**AGRICULTURE:** New legislation will be introduced aimed at banning the sale of lab-grown meat. This follows Gov. Pillen’s executive order prohibiting the state from purchasing products defined as lab-grown meat and prohibiting other parties from contracting with the state, which might also procure lab-grown meat.

At a news conference in August, Gov. Pillen pointed to the uncertainty of health impacts arising from consumption of lab-grown meat and that other states and countries have implemented strict labeling requirements and outright bans to best protect consumers. The Nebraska Department of Agriculture (NDA) has drafted rules and regulations to ensure proper labeling and make certain that lab meat is not sold on store shelves next to natural meat products.

At the media event, Gov. Pillen reinforced his commitment to Nebraska farmers and ranchers, who produce products that drive Nebraska's economy and are highly sought overseas. "We feed the world and we save the planet more effectively and more efficiently than anybody else and I will defend those practices with my last breath."

**VALUES:** Returning the state's allocation of electoral votes to winner-take-all is another top priority when the 109th Legislature convenes. Since 1993, Nebraska, has apportioned its electoral college votes in a way that promotes gerrymandering and prioritizes a small minority of voters over a majority of the public. For example, in the 2024 presidential election, 8% of Nebraskans allocated 20% of the electoral college votes. Gov. Pillen seeks to change this unjust system and have Nebraska rejoin the 48 other states that allocate electoral college votes through winner-take-all.

Rule #10 Annual Safety Audit  
Seward Public Schools  
November 12th, 2024  
External Reviewer- Captain Mike Hammond  
Internal Review- Dr. Matt Dominy

**Commendations:**

Signs for Fire Extinguishers have been placed and are visible to all.

Camera system has been upgraded fixing issues that were brought up last year regarding lag issues.

The High School Intercom system has been repaired to complete intercom messages from multiple phone locations.

All intercom systems are now able to be accessed using authorized cell phone apps from locations outside of the building.

**Recommendations:**

Camera issues regarding glare during the Fall season- Consider physical shields that block the sun.

When classrooms are vacant- doors need to be closed and locked.

Mechanical/Custodial rooms need to be closed and locked when vacant.

Secure knives in lounge areas.

Consider Safety Film for High Visibility areas.

Consider Panic Buttons for School Secretaries and principals.

Most classrooms across the district have closed and locked doors when students are present, consider enforcing this with all classrooms.

## Financial Literacy Status Report

79-3004.

Annual financial literacy status report.

On or before December 31, 2024, and on or before December 31 of each year thereafter, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district determined measures of financial literacy progress from the previous school year.

### **High School (Required course for graduation)**

Course Name: Personal Finance

Course Number: 843

Duration: 1 Term

Grade: 11-12

Prerequisites: None

Note: None

This is a course designed to assist students in personal financial management skills. Students learn to manage their resources and to make sound personal financial decisions. Units of study include budgeting, credit, insurance, saving, investing, banking, taxes, retirement planning, understanding pay and benefits, home ownership, career and college exploration, and interview skills.

2023-2024 School Year

\_128\_\_ Students took the personal finance class\_128\_\_Earned a Passing Grade

All Class of 2024 Graduates successfully completed the personal finance course as evidenced through their transcripts.

### **Middle School**

Middle School students explore the economics standards during each of their social studies classes. Personal finance is also explored during our Careers Course that 7th and 8th grade students may choose as an elective course.

## **Elementary School**

Elementary students explore the economics standards during each of their social studies classes. Elementary students also participate in Junior Achievement which explores the areas of financial literacy, entrepreneurship, and work readiness.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

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

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the 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, 2024, 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, 2024, 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 11, 2024, on our consideration of the Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting and compliance.

*Dana J Cole + Company, LLP*

Lincoln, Nebraska  
November 11, 2024

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Instruction	13,624,167	65,888	3,223,391	(10,334,888)
Support services - student	1,765,570	703,698		(1,061,872)
Support services - instruction	527,808			(527,808)
General administration	342,061			(342,061)
School administration	1,125,045			(1,125,045)
Central services	256,420			(256,420)
Operation and maintenance of plant	1,836,771			(1,836,771)
Student transportation	756,092	21,050	85,968	(649,074)
Categorical grants from corporations and other private interest	7,998			(7,998)
Nutrition Program	955,976	643,904	300,864	(11,208)
Cooperative expense	182,219			(182,219)
Capital outlay	793,356			(793,356)
Debt service				
Principal	1,570,000			(1,570,000)
Interest	132,358			(132,358)
Wire fees	300			(300)
Total governmental activities	<u>23,876,141</u>	<u>1,434,540</u>	<u>3,610,223</u>	<u>(18,831,378)</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts			
Taxes			
Property taxes - general purpose			11,969,465
Property taxes - debt service			1,413,324
Carline tax			10,224
Public Power District sales tax			21,681
Penalties and interest on taxes			30,636
Motor vehicle taxes			1,189,474
County and ESU sources			118,960
State aid			2,460,649
Other state receipts			2,265,420
Interest			263,438
Other receipts			453,655
Total general receipts			20,196,926
Change in net position resulting from receipts and disbursements			1,365,548
NET POSITION, beginning of year			12,394,768
NET POSITION, end of year			13,760,316

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2024

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
<b>ASSETS</b>			
Cash and cash equivalents			6,620,972
Certificates of deposit			3,271,977
Cash at county treasurer			3,869,215
<b>TOTAL ASSETS</b>			<b>13,762,164</b>
<b>LIABILITIES</b>			
Current payroll liabilities			1,848
<b>NET POSITION</b>			
Restricted for			
Debt services			1,749,905
Capital projects			554,491
School Nutrition Program			494,979
Unrestricted			10,960,941
<b>TOTAL NET POSITION</b>			<b>13,760,316</b>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Major Funds</u>		Other	Reclassifi- cations	Total
	General Fund	Bond Fund	Governmental Funds		Governmental Funds
RECEIPTS					
Taxes					
Property taxes - general purpose	11,811,602		157,863		11,969,465
Property taxes - debt service		1,413,324			1,413,324
Carline tax	9,002	1,106	116		10,224
Public Power District sales tax	19,143	2,280	258		21,681
Motor vehicle taxes	1,189,474				1,189,474
Penalties and interest on taxes	27,370	2,702	564		30,636
Tuition received from individuals	9,640				9,640
Tuition from education entities	11,675				11,675
Preschool tuition and fees	44,573				44,573
Transportation fees from other	21,050				21,050
Activities receipts			703,698		703,698
Contributions and donations	7,998				7,998
Other local receipts			33		33
Local license fees	5,635				5,635
Police court fines	627				627
Rental of school facilities	16,809				16,809
County and ESU sources	118,960				118,960
State receipts	6,664,933	176,752	219,704		7,061,389
Federal receipts	976,898		298,005		1,274,903
Meal sales			643,904		643,904
Interest income	223,093	26,212	14,133		263,438
Nonrevenue receipts	55,333		367,220		422,553
Total receipts	<u>21,213,815</u>	<u>1,622,376</u>	<u>2,405,498</u>		<u>25,241,689</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other Governmental Funds	Reclassifi- cations	Total Governmental Funds
	General Fund	Bond Fund			
DISBURSEMENTS					
Instruction	13,624,167				13,624,167
Support services - student	1,052,785		712,785		1,765,570
Support services - instruction	527,808				527,808
General administration	342,061				342,061
School administration	1,125,045				1,125,045
Central services	256,420				256,420
Operation and maintenance of plant	1,836,771				1,836,771
Student transportation	756,092				756,092
Categorical grants from corporations and other private interest	7,998				7,998
Nutrition Program			955,976		955,976
Cooperative expense			182,219		182,219
Capital outlay	169,091		624,265		793,356
Debt service					
Principal		1,430,000	140,000		1,570,000
Interest		130,678	1,680		132,358
Other		300			300
Total disbursements	<u>19,698,238</u>	<u>1,560,978</u>	<u>2,616,925</u>		<u>23,876,141</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1,515,577	61,398	(211,427)		1,365,548
OTHER FINANCING USES					
Transfers in (out)	<u>(44,452)</u>		<u>44,452</u>		
NET CHANGE IN FUND BALANCES	1,471,125	61,398	(166,975)		1,365,548
FUND BALANCES, beginning of year	<u>9,138,605</u>	<u>1,688,507</u>	<u>1,567,656</u>		<u>12,394,768</u>
FUND BALANCES, end of year	<u>10,609,730</u>	<u>1,749,905</u>	<u>1,400,681</u>		<u>13,760,316</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds		Other	Reclassifi-	Total
	General	Bond	Governmental	cations	Governmental
	Fund	Fund	Funds	Funds	Funds
ASSETS					
ASSETS					
Cash and cash equivalents	4,059,293	1,122,230	1,439,449		6,620,972
Certificates of deposit	3,045,922	226,055			3,271,977
County treasurer's balances	3,424,928	401,620	42,667		3,869,215
Due from other funds	81,435			(81,435)	
TOTAL ASSETS	<u>10,611,578</u>	<u>1,749,905</u>	<u>1,482,116</u>	<u>(81,435)</u>	<u>13,762,164</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Other payroll withholdings	1,848				1,848
Due to other funds			81,435	(81,435)	
Total liabilities	1,848		81,435	(81,435)	1,848
FUND BALANCES (DEFICIT)					
Restricted for					
Debt services		1,749,905			1,749,905
Capital projects			554,491		554,491
School Nutrition Program			494,979		494,979
Committed					
Student activities			424,218		424,218
Assigned for					
Capital outlay	1,120,025				1,120,025
Employee benefits	21,797				21,797
Subsequent year's budget	5,132,963				5,132,963
Unassigned	4,334,945		(73,007)		4,261,938
Total fund balances	<u>10,609,730</u>	<u>1,749,905</u>	<u>1,400,681</u>	<u></u>	<u>13,760,316</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>10,611,578</u>	<u>1,749,905</u>	<u>1,482,116</u>	<u>(81,435)</u>	<u>13,762,164</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
 FIDUCIARY FUNDS  
 AUGUST 31, 2024

	Gifts and Donations Fund
ASSETS	
Cash and cash equivalents	<u>25,398</u>
TOTAL ASSETS	<u>25,398</u>
LIABILITIES	
Due to student groups and others	<u>          </u>
NET POSITION	<u><u>25,398</u></u>
ADDITIONS	
Interest	160
Other nonrevenue receipts	<u>671</u>
Total additions	<u>831</u>
DEDUCTIONS	
Gift and donation expenses	<u>146</u>
CHANGE IN NET POSITION	685
NET POSITION, beginning of year	<u>24,713</u>
NET POSITION, end of year	<u><u>25,398</u></u>

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Seward Public Schools District No. 9, Seward, Nebraska (the District).

Reporting Entity

Seward Public Schools District No. 9, Seward, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

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

Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

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

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

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other 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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

The District reports the following nonmajor governmental funds:

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

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

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

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

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

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

The District reports the following fiduciary funds:

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

In accordance with the modified cash basis of accounting, capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

Leases

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

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

Subscription-Based Information Technology Arrangements

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	9,892,949
Fiduciary funds	25,398
Total cash and investments	<u>9,918,347</u>

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

Demand deposits	6,646,370
Certificates of deposit	3,271,977
Total cash and investments	<u>9,918,347</u>

Maturities of certificates of deposit are as follows:

Less than one year	<u>3,271,977</u>
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SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

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

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, 2024.

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

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

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity

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

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, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024, was \$1,093,024.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$11,610,686. Total covered payroll was \$11,089,406. 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>.

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

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2024, 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 was due December 15, 2023, with principal and interest being retired by the Qualified Capital Purpose Undertaking Fund tax levy.	- 0 -
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.	<u>5,705,000</u>
Total long-term debt	<u>5,705,000</u>

The following is a summary of public offering long-term debt transactions of the District for the year ended August 31, 2024:

	Original Issue	Balance September 1, 2023	Issued	Retirements	Bonds Outstanding August 31, 2024
Refunding					
2013 Limited Tax Bonds	1,305,000	140,000		140,000	- 0 -
2017 Refunding Bonds	9,870,000	<u>7,135,000</u>		<u>1,430,000</u>	<u>5,705,000</u>
Total bonds		<u>7,275,000</u>		<u>1,570,000</u>	<u>5,705,000</u>

The principal and interest maturities are as follows:

Years Ended August 31,	Principal	Interest	Total
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	<u>1,285,000</u>	<u>14,135</u>	<u>1,299,135</u>
	<u>5,705,000</u>	<u>236,185</u>	<u>5,941,185</u>

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

NOTE 5. LEASES

Lease agreements are summarized as follows:

Description	Origination Date	Terms	Payment Amount	Balance August 31, 2024
Postage machine	3/15/2024	60 months	171	9,418
Copy machines	5/1/2023	60 months	1,020	44,880

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

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

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,	
2025	14,295
2026	14,295
2027	14,295
2028	10,215
2029	<u>1,198</u>
Total future lease payments	<u>54,298</u>

NOTE 6. FEDERAL AWARD PROGRAMS

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

NOTE 7. INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund for support	<u>44,452</u>
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SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2024, of \$73,007. 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, 2024, is as follows:

Total TIF valuation 2023	43,027,157
District's total levy (per \$100 valuation)	.712903
District share of tax abatement	306,742

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 11, 2024, 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, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services			
Medicaid in Administration		93.778	<u>10,182</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Enrollment and Poverty Allocation	24-6408-00-06-080-0009	84.027	332,801
IDEA Preschool (619) Base Allocation	24-6406-00-06-080-0009	84.173	9,765
IDEA Part B Proportionate Share	24-6412-00-06-080-0009	84.027	30,226
IDEA Part B Peak Projects	24-6418-28-06-80-0009-P	84.027	<u>10,845</u>
Total Special Education Cluster (IDEA)			<u>383,637</u>
Title I, Part A	24-6200-00-06-080-0009	84.010	<u>113,970</u>
Title II, Part A	24-6310-00-06-080-0009	84.367	<u>40,665</u>
Stronger Connections Grant	23-6424-00-06-080-0009	84.424	<u>60,833</u>
Elementary & Secondary School Emergency Fund - COVID-19	21-6998-00-06-080-0009	84.425	<u>75,725</u>
Total U.S. Department of Education			<u>674,830</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	27,372
National School Lunch Program		10.555	263,377
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600535000	10.555	<u>83,725</u>
Total Child Nutrition Cluster			<u>374,474</u>
Passed through Nebraska Department of Education			
Local Food for Schools Cooperative Agreement Program		10.185	<u>7,255</u>
Total U.S. Department of Agriculture			<u>381,729</u>
TOTAL			<u><u>1,066,741</u></u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Seward Public Schools District No. 9, Seward, Nebraska, under programs of the federal government for the year ended August 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
<b>RECEIPTS</b>					
Local receipts					
Taxes					
Property taxes - general purpose	11,811,602				11,811,602
Carline tax	9,002				9,002
Public Power District sales tax	19,143				19,143
Penalties and interest on taxes	27,370				27,370
Motor vehicle taxes	1,189,474				1,189,474
Tuition received from individuals					
regular education	9,640				9,640
Tuition from education entities	11,675				11,675
Preschool tuition and fees	44,573				44,573
Transportation fees from other					
private sources	21,050				21,050
Interest	171,881	51,014	198		223,093
Rental of school facilities	16,809				16,809
Contributions and donations	7,998				7,998
Local license fees and fines	5,635				5,635
Police court fines	627				627
County and ESU sources	118,960				118,960
State sources	6,664,933				6,664,933
Federal sources	976,898				976,898
Nonrevenue receipts	55,333				55,333
Total receipts	<u>21,162,603</u>	<u>51,014</u>	<u>198</u>	<u>          </u>	<u>21,213,815</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 GENERAL FUND COMPONENTS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
 MODIFIED CASH BASIS  
 YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS					
Instruction	12,910,785		441	712,941	13,624,167
Support services - students	1,052,785				1,052,785
Support services - instruction	527,808				527,808
General administration	342,061				342,061
School administration	1,125,045				1,125,045
Central services	256,420				256,420
Operation and maintenance of plant	1,836,771				1,836,771
Student transportation	856,092			(100,000)	756,092
Categorical grants from corporations and other private interest	7,998				7,998
State programs	38,111			(38,111)	
Federal programs	674,830			(674,830)	
Capital outlay		169,091			169,091
Total disbursements	<u>19,628,706</u>	<u>169,091</u>	<u>441</u>	<u>(100,000)</u>	<u>19,698,238</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,533,897	(118,077)	(243)	100,000	1,515,577
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	<u>(44,452)</u>	<u>100,000</u>		<u>(100,000)</u>	<u>(44,452)</u>
NET CHANGE IN FUND BALANCES	1,489,445	(18,077)	(243)		1,471,125
FUND BALANCE, beginning of year	<u>7,978,463</u>	<u>1,138,102</u>	<u>22,040</u>		<u>9,138,605</u>
FUND BALANCE, end of year	<u><u>9,467,908</u></u>	<u><u>1,120,025</u></u>	<u><u>21,797</u></u>		<u><u>10,609,730</u></u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
RECEIPTS							
Taxes							
		151,272	6,591				157,863
		116					116
		245	13				258
		344	220				564
						703,698	703,698
	33						33
	2,859	18,803	118		197,924		219,704
	298,005						298,005
	643,904						643,904
	5,363	5,196	392			3,182	14,133
		367,220					367,220
	<u>950,164</u>	<u>543,196</u>	<u>7,334</u>	<u>    </u>	<u>197,924</u>	<u>706,880</u>	<u>2,405,498</u>
DISBURSEMENTS							
	955,976						955,976
						712,785	712,785
					182,219		182,219
		586,716	37,549				624,265
			140,000				140,000
			1,680				1,680
	<u>955,976</u>	<u>586,716</u>	<u>179,229</u>	<u>    </u>	<u>182,219</u>	<u>712,785</u>	<u>2,616,925</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE (DEFICIT) - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2024

	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	(5,812)	(43,520)	(171,895)		15,705	(5,905)	(211,427)
OTHER FINANCING SOURCES (USES) Transfers	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	44,452	<u>44,452</u>
NET CHANGE IN FUND BALANCES	(5,812)	(43,520)	(171,895)		15,705	38,547	(166,975)
FUND BALANCES (DEFICIT), beginning of year	<u>500,791</u>	<u>592,895</u>	<u>177,011</u>	<u>1,291</u>	<u>(88,712)</u>	<u>384,380</u>	<u>1,567,656</u>
FUND BALANCES (DEFICIT), end of year	<u>494,979</u>	<u>549,375</u>	<u>5,116</u>	<u>1,291</u>	<u>(73,007)</u>	<u>422,927</u>	<u>1,400,681</u>

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, 2024

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
ASSETS							
ASSETS							
Cash and cash equivalents	576,414	506,708	5,116	1,291	(73,007)	422,927	1,439,449
County treasurer's balances		<u>42,667</u>					<u>42,667</u>
30 TOTAL ASSETS	<u>576,414</u>	<u>549,375</u>	<u>5,116</u>	<u>1,291</u>	<u>(73,007)</u>	<u>422,927</u>	<u>1,482,116</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds	<u>81,435</u>						<u>81,435</u>
FUND BALANCES (DEFICIT)							
Restricted for							
Capital projects		549,375	5,116				554,491
School Nutrition	494,979						494,979
Committed							
Student activities				1,291		422,927	424,218
Unassigned					(73,007)		(73,007)
Total fund balances (deficit)	<u>494,979</u>	<u>549,375</u>	<u>5,116</u>	<u>1,291</u>	<u>(73,007)</u>	<u>422,927</u>	<u>1,400,681</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>576,414</u>	<u>549,375</u>	<u>5,116</u>	<u>1,291</u>	<u>(73,007)</u>	<u>422,927</u>	<u>1,482,116</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual	
FUND BALANCE, beginning of year		<u>7,978,463</u>	<u>8,640,999</u>	
RECEIPTS				
Local sources				
Taxes				
1100	Property taxes - general purpose	13,217,000	11,811,602	13,477,177
1115	Carline tax	10,000	9,002	10,022
1120	Public Power District sales tax	20,000	19,143	21,296
1125	Motor vehicle taxes	950,000	1,189,474	1,152,603
1140	Penalties and interest on taxes		27,370	26,391
1311	Tuition received from individuals regular education	30,000	9,640	6,875
1315	Tuition from education entities	18,000	11,675	11,649
1321	Tuition received from other districts	3,000		
1370	Preschool tuition and fees		44,573	32,035
1440	Transportation fees from other private sources	13,000	21,050	20,250
1510	Interest on investments	7,000	171,881	110,524
1910	Rental of school facilities		16,809	16,321
1911	Local license fees and fines		5,635	5,360
1920	Contributions and donations		7,998	
1921	Police court fines	4,000	627	1,451
1941	Textbook sales			35
1951	Miscellaneous revenue from other school districts within the state			794
1990	Other local receipts	9,000		
	Total local sources	<u>14,281,000</u>	<u>13,346,479</u>	<u>14,892,783</u>
County and ESU sources				
2110	County fines and license fees	175,000	109,629	179,255
2210	Educational Service Unit receipts	8,500	9,331	7,227
	Total county and ESU sources	<u>183,500</u>	<u>118,960</u>	<u>186,482</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
State sources				
3110	State aid	2,460,649	2,460,649	288,134
3120	Special education	1,685,000	2,206,443	1,054,144
3125	Special education transportation	12,000	85,968	4,527
3130	Homestead exemption		331,759	298,701
3131	Property tax credit		1,092,858	1,057,693
3133	Nameplate capacity tax	3,000	3,501	3,548
3155	Textbook loan		19,772	36,491
3161	Payments for wards of the State	25,000		
3166	Flex funding - school age support services	80,000	109,227	
3180	Pro-rate motor vehicle	37,000	34,800	37,299
3400	State apportionment	200,000	297,678	304,411
3535	High ability learners	10,000	12,778	12,150
3551	Career education		7,500	
3552	School safety and security		2,000	
	Total state sources	4,512,649	6,664,933	3,097,098
Federal sources				
4418	IDEA Part B, Peak Projects		10,845	9,145
4421	IDEA Part B (611) ARP - base & enrollment poverty allocation - birth through age 21			15,831
4424	Stronger connections bipartisan safer community grant		22,291	
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies	150,000	57,110	65,981
4509	Title II, Part A: ESSA Supporting Effective Instruction		31,459	34,451
4512	IDEA Part B (611) base allocation			
4516	IDEA Preschool (619) base/IDEA enrollment poverty (619) allocation	65,000	9,765	9,599
4518	IDEA Part B (611) base and enrollment poverty allocation	320,000	301,417	315,377
4521	IDEA Part B proportionate share		28,279	18,153
4525	Federal vocational and applied technology education (Carl Perkins)	35,000		
4530	Other federal categorical receipts			58,800
4708	Medicaid In Public Schools (MIPS)	8,500	17,772	13,539

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, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
Federal sources (Continued)				
4709	Medicaid Administrative Activities (MAAPS)	20,000	10,182	15,352
4997	Elementary & Secondary School Emergency Relief (ESSER II - CRRSA)			9,678
4998	Elementary & Secondary School Emergency Relief (ESSER III - ARP)	60,000	487,778	
	Total federal sources	<u>658,500</u>	<u>976,898</u>	<u>565,906</u>
Nonrevenue receipts				
5301	Insurance adjustments	150,000	10,697	227,239
5690	Other nonrevenue receipts	17,000	44,636	18,499
	Total nonrevenue receipts	<u>167,000</u>	<u>55,333</u>	<u>245,738</u>
	Total receipts	<u>19,802,649</u>	<u>21,162,603</u>	<u>18,988,007</u>
TOTAL FUNDS AVAILABLE			<u>29,141,066</u>	<u>27,629,006</u>

DISBURSEMENTS

Instruction				
1100	Regular instruction	10,800,000	9,900,331	9,755,008
1125	Regular instructional programs school age (flex-spending)		146,101	136,534
1150	Limited English proficiency		43,308	39,977
1160	Poverty programs		107,147	103,003
1200	Special education programs	3,200,000	2,530,276	2,280,753
1291	Early childhood - SPED - ages 3 - 5		141,555	176,215
1292	Early childhood - SPED - ages 0 - 2		34,901	28,570
1295	Special education - unified sports		2,412	
1300	Summer school		4,754	5,423
	Support services - student	1,770,000		
2120	Guidance services		366,210	364,372
2130	Health services		64,326	56,908
2140	Psychological services			50,995
2141	Psychological services - SPED - school age		117,456	114,926

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, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Support services - student (continued)			
2151	Speech pathology and audiology services - SPED school age	282,710	330,273
2152	Speech pathology and audiology services - SPED - ages 3 - 5	108,175	92,212
2153	Speech pathology and audiology services - SPED - ages 0 - 2	14,279	36,304
2161	Occupational therapy - related services - SPED - school age	36,397	40,957
2162	Occupational therapy - related services - SPED - ages 3 - 5	119	59
2163	Occupational therapy - related services - SPED - ages 0 - 2	10,303	7,072
2171	Physical therapy - related services - SPED - school age	16,713	16,473
2172	Physical therapy - related services - SPED - ages 3 - 5		113
2173	Physical therapy - related services - SPED - ages 0 - 2	11,132	6,883
2181	Visually impaired/vision services - SPED - school age	19,379	15,005
2182	Visually impaired/vision services - SPED - ages 3 - 5	1,599	1,795
2183	Visually impaired/vision services - SPED - ages 0 - 2	3,987	1,174
	Support services - instruction	670,000	
2211	School improvement	502	
2212	Instruction and curriculum	192,918	207,366
2220	Library/media services	328,009	319,824
2240	Academic student assessment	6,379	1,334
Support services - general administration			
2310	Board of Education	40,000	26,982
2320	Executive administration	400,000	311,778
2330	District legal services	25,000	3,301
Support services - school administration			
2410	Office of the Principal	1,350,000	975,044
2490	Other		150,001
	Central services	400,000	
2510	Fiscal services	149,935	164,356
2570	Personnel services	4,564	4,140
2580	Administration technology services	101,921	100,651

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, 2024  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Operation and maintenance of plant	2,300,000		
2610    Operations of buildings		577,186	656,974
2620    Maintenance of buildings		1,163,726	1,175,823
2630    Care and upkeep of grounds		78,433	40,903
2640    Care and upkeep of equipment		15,955	20,813
2650    Vehicle operation and maintenance (other than student transportation vehicles)	80,000	1,471	42,410
Student transportation			
2710    Vehicle operation - regular education	950,000	640,115	653,769
2712    Vehicle operation - SPED - school age	100,000	41,020	87,567
2713    Vehicle operation - SPED - below age five		25,635	70,582
2730    Vehicle servicing and maintenance - regular education		120,880	76,503
2792    Other student transportation services SPED - school age		28,442	19,895
State programs			
3400    Categorical grants from corporations and other private interest	30,000	7,998	
3535    High ability learners		12,778	14,022
3551    Career education		7,500	
3599    State categorical programs - other	55,000	17,833	33,492
Federal programs	1,000,000		
6200    Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies		113,970	114,803
6310    Title II, Part A ESSA Supporting Effective Instruction		40,665	42,903
6406    IDEA preschool (619) base allocation		9,765	9,599
6408    IDEA Part B (611) base enrollment and poverty allocation (Birth through age 21)		332,801	318,877
6410    IDEA enrollment/poverty (611)			
6412    IDEA Part B proportionate share		30,226	25,720
6415    IDEA special projects			
6418    IDEA Part B Peak projects		10,845	10,845
6424    Stronger connections bipartisan safer community grant		60,833	
6990    Other federal categorical programs			41,160

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, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Federal programs (Continued)			
6998 Elementary & Secondary School Emergency Relief (ESSER III)		75,725	298,562
8000 Transfers	40,000	44,452	37,949
Other	<u>2,202,781</u>		
Total disbursements	<u>25,412,781</u>	<u>19,673,158</u>	<u>19,650,543</u>
FUND BALANCE, end of year		<u>9,467,908</u>	<u>7,978,463</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		3,762,622	1,419,388
Certificate of deposit		2,200,771	2,500,771
Due from other funds		81,435	28,198
Other payroll withholdings		<u>(1,848)</u>	<u>(5,911)</u>
		<u>6,042,980</u>	<u>3,942,446</u>
County treasurers		<u>3,424,928</u>	<u>4,036,017</u>
TOTAL FUND BALANCE		<u>9,467,908</u>	<u>7,978,463</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 DEPRECIATION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,138,102</u>	<u>1,424,552</u>
<b>RECEIPTS</b>			
Transfer - General Fund (as disbursed from the General Fund)		100,000	
Interest received	1,200	<u>51,014</u>	<u>39,295</u>
Total receipts	<u>1,200</u>	<u>151,014</u>	<u>39,295</u>
TOTAL FUNDS AVAILABLE		<u>1,289,116</u>	<u>1,463,847</u>
<b>DISBURSEMENTS</b>			
Capital outlay	<u>1,206,952</u>	<u>169,091</u>	<u>325,745</u>
FUND BALANCE, end of year		<u>1,120,025</u>	<u>1,138,102</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking and savings accounts		274,874	92,959
Certificates of deposit		<u>845,151</u>	<u>1,045,143</u>
		<u>1,120,025</u>	<u>1,138,102</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 EMPLOYEE BENEFIT FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>22,040</u>	<u>25,045</u>
RECEIPTS			
Interest	<u>          </u>	<u>198</u>	<u>137</u>
TOTAL FUNDS AVAILABLE		<u>22,238</u>	<u>25,182</u>
DISBURSEMENTS			
Benefits paid	<u>20,545</u>	<u>441</u>	<u>3,142</u>
FUND BALANCE, end of year		<u>21,797</u>	<u>22,040</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>21,797</u>	<u>22,040</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 ACTIVITIES FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>384,380</u>	<u>351,746</u>
RECEIPTS			
Interest	300	3,182	2,247
Activities receipts	500,000	703,698	670,999
Transfers from the General Fund	<u>40,000</u>	<u>44,452</u>	<u>37,949</u>
Total receipts	<u>540,300</u>	<u>751,332</u>	<u>711,195</u>
TOTAL FUNDS AVAILABLE		<u>1,135,712</u>	<u>1,062,941</u>
DISBURSEMENTS			
Activities expenses	<u>650,000</u>	<u>712,785</u>	<u>678,561</u>
FUND BALANCE, end of year		<u>422,927</u>	<u>384,380</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>422,927</u>	<u>384,380</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SCHOOL NUTRITION FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>500,791</u>	<u>357,120</u>
<b>RECEIPTS</b>			
Sale of lunches and milk	100,000	643,904	620,167
State reimbursement		2,859	5,779
Federal reimbursement	745,000	298,005	406,643
Other local receipts		33	83
Nonrevenue receipts			288
Interest	<u>200</u>	<u>5,363</u>	<u>3,423</u>
Total receipts	<u>845,200</u>	<u>950,164</u>	<u>1,036,383</u>
TOTAL FUNDS AVAILABLE		<u>1,450,955</u>	<u>1,393,503</u>
<b>DISBURSEMENTS</b>			
Salaries	12,000	23,496	8,434
Payroll taxes and benefits	1,900	4,119	1,478
Purchased services	1,056,820	878,749	793,985
Food and supplies			1,164
Capital outlay	20,000	29,360	85,082
Other expenses		<u>20,252</u>	<u>2,569</u>
Total disbursements	<u>1,090,720</u>	<u>955,976</u>	<u>892,712</u>
FUND BALANCE, end of year		<u>494,979</u>	<u>500,791</u>
<b>ANALYSIS OF FUND BALANCE</b>			
Cash in bank			
Checking and savings accounts		576,414	528,989
Due to other funds		<u>(81,435)</u>	<u>(28,198)</u>
		<u>494,979</u>	<u>500,791</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,688,507</u>	<u>1,828,383</u>
RECEIPTS			
Taxes			
Property taxes - debt purpose	1,600,000	1,413,324	1,282,161
Carline tax	1,000	1,106	981
Penalties and interest on taxes		2,702	2,681
Public Power District sales tax		2,280	492
Homestead exemption		40,165	28,210
Property tax credit		132,297	99,949
Nameplate capacity tax	2,000	424	336
Pro-rate motor vehicle	3,500	3,866	3,672
Interest	1,000	26,212	11,806
Total receipts	<u>1,607,500</u>	<u>1,622,376</u>	<u>1,430,288</u>
TOTAL FUNDS AVAILABLE		<u>3,310,883</u>	<u>3,258,671</u>
DISBURSEMENTS			
Debt service			
Principal	1,430,000	1,430,000	1,415,000
Interest	150,000	130,678	154,864
Other		300	300
Total debt service	<u>1,580,000</u>	<u>1,560,978</u>	<u>1,570,164</u>
Total disbursements	<u>1,580,000</u>	<u>1,560,978</u>	<u>1,570,164</u>
FUND BALANCE, end of year		<u>1,749,905</u>	<u>1,688,507</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 BOND FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,122,230	967,525
Certificate of deposit		<u>226,055</u>	<u>350,000</u>
		<u>1,348,285</u>	<u>1,317,525</u>
County treasurers		<u>401,620</u>	<u>370,982</u>
TOTAL FUND BALANCE		<u><u>1,749,905</u></u>	<u><u>1,688,507</u></u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>592,895</u>	<u>515,901</u>
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose	170,000	151,272	169,470
Carline tax	200	116	124
Public Power District sales tax		245	274
Penalties and interest on taxes		344	597
Homestead exemption		4,267	3,546
Property tax credit		14,056	12,598
Nameplate capacity tax	500	45	42
Pro-rate motor vehicle tax	400	435	566
Interest	500	5,196	3,115
Insurance proceeds		351,220	198,630
Other nonrevenue receipts		16,000	
Total receipts	<u>171,600</u>	<u>543,196</u>	<u>388,962</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>1,136,091</u>	<u>904,863</u>
<b>DISBURSEMENTS</b>			
Buildings and improvements			171,029
Capital outlay	<u>643,801</u>	<u>586,716</u>	<u>140,939</u>
Total disbursements	<u>643,801</u>	<u>586,716</u>	<u>311,968</u>
FUND BALANCE, end of year		<u>549,375</u>	<u>592,895</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 SPECIAL BUILDING FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		506,708	546,136
County treasurers		42,667	46,759
TOTAL FUND BALANCE		549,375	592,895

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, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>177,011</u>	<u>180,126</u>
<b>RECEIPTS</b>			
Taxes			
Property taxes - general purpose		6,591	123,336
Carline tax	100		95
Penalties and interest on taxes		220	253
Public Power District sales tax		13	195
Homestead exemption		(2)	2,722
Property tax credit			9,637
Nameplate capacity tax credit	233		32
Pro-rate motor vehicle	370	120	352
Interest	100	392	442
Total receipts	<u>803</u>	<u>7,334</u>	<u>137,064</u>
TOTAL FUNDS AVAILABLE		<u>184,345</u>	<u>317,190</u>
<b>DISBURSEMENTS</b>			
Capital outlay	43,441	37,549	
Debt service			
Principal	135,000	140,000	135,000
Interest	7,500	1,680	4,879
Other			300
Total disbursements	<u>185,941</u>	<u>179,229</u>	<u>140,179</u>
FUND BALANCE, end of year		<u>5,116</u>	<u>177,011</u>

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, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		5,116	141,239
County treasurers		_____	35,772
TOTAL FUND BALANCE		5,116	177,011

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, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE (DEFICIT), beginning of year		<u>(88,712)</u>	<u>(52,865)</u>
RECEIPTS			
State categorical programs	<u>187,132</u>	<u>197,924</u>	<u>138,434</u>
TOTAL FUNDS AVAILABLE		<u>109,212</u>	<u>85,569</u>
DISBURSEMENTS			
Purchased services	<u>189,267</u>	<u>182,219</u>	<u>174,281</u>
FUND BALANCE (DEFICIT), end of year		<u>(73,007)</u>	<u>(88,712)</u>
ANALYSIS OF FUND BALANCE (DEFICIT)			
Cash in bank			
Checking and savings accounts		<u>(73,007)</u>	<u>(88,712)</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
 SEWARD, NEBRASKA  
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE  
 MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 STUDENT FEE FUND  
 (UNAUDITED)  
 YEAR ENDED AUGUST 31, 2024  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>1,291</u>	<u>1,291</u>
RECEIPTS	=====	-----	-----
TOTAL FUNDS AVAILABLE		<u>1,291</u>	<u>1,291</u>
DISBURSEMENTS			
Extracurricular activity fees	<u>1,291</u>	-----	-----
FUND BALANCE, end of year		<u>1,291</u>	<u>1,291</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>1,291</u>	<u>1,291</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

Budget Law

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

Funds over Budget

See item 2024-003 in the accompanying schedule of findings and questioned costs noting the Activities Fund over budget.

Reconciliation

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

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

Net change in fund balance - financial reporting basis:

General Fund	<u>1,471,125</u>
Receipts - budgetary basis	
General Fund	21,162,603
Depreciation Fund	151,014
Employee Benefit Fund	198
Disbursements - budgetary basis	
General Fund	(19,673,158)
Depreciation Fund	(169,091)
Employee Benefit Fund	<u>(441)</u>
Receipts over disbursements - budgetary basis	<u>1,471,125</u>



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
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, 2024, 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 11, 2024.

**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 2024-001 and 2024-002, 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 2024-003, 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 costs. Seward Public Schools District No. 9, Seward, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Seward Public Schools District No. 9, Seward, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seward Public Schools District No. 9, Seward, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska  
November 11, 2024



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, 2024. 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, 2024.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of 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 J Cole + Company, LLP

Lincoln, Nebraska  
November 11, 2024

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified:	___Yes__ <u>X</u> ___No
Significant deficiencies identified that are not considered to be material weaknesses:	<u>X</u> ___Yes___None reported
Noncompliance matter to the financial statements disclosed:	<u>X</u> ___Yes___No

Federal Awards

Internal control over major programs:	
Material weakness identified:	___Yes__ <u>X</u> ___No
Significant deficiencies identified that are not considered to be material weaknesses:	___Yes__ <u>X</u> ___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__ <u>X</u> ___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__ <u>X</u> ___No

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS

2024-001 FINANCIAL REPORTING PROCESSES

Criteria

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

Condition

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

Cause

The District has a limited number of personnel and has requested the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews such financial statements, approves all auditor adjustments, and uses other procedures deemed necessary to determine the financial statements and related note disclosures are fairly presented.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2024-002 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.

2024-003 BUDGET COMPLIANCE

Criteria

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9  
SEWARD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2024-003 BUDGET COMPLIANCE

Condition and Context

The District had disbursements in the Activities Fund of \$712,785. This exceeded budgeted disbursements by \$62,785.

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, 2024

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2023-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2024-001.

2023-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2024-002.

2024-003 BUDGET COMPLIANCE

The District had disbursements over budget in the amount of \$15,293 in the School Nutrition Fund and \$179 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 2024-003.



CORRECTIVE ACTION PLAN  
November 11, 2024

Seward Public Schools District No. 9, Seward, Nebraska respectfully submits the following corrective action plan for the year ended August 31, 2024, 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

2024-001 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.

2024-002 SEGREGATION OF DUTIES

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

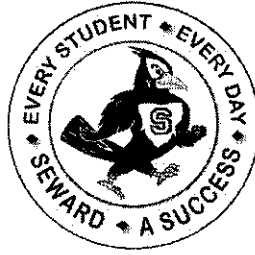
Action Taken: The District has implemented procedures such as reviews of bank statements and bank reconciliations by the manager to improve segregation of duties issues. The Board of Education also reviews and approves all disbursements. The District will, within the constraints of existing time and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

2024-003 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



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

1248 O STREET, SUITE 500  
LINCOLN, NEBRASKA 68508  
T: 402.479.9300 F: 402.479.9315

DANACOLE.COM

November 11, 2024

To the Board of Education  
Seward Public Schools District No. 9  
410 South Street  
Seward, NE 68434

RE: AU-C 260

We have audited 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, for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 14, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Seward Public Schools District No. 9, Seward, Nebraska, are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2024. We noted no transactions entered into by the Seward Public Schools District No. 9, Seward, Nebraska, during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

##### *Difficulties Encountered in Performing the Audit*

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

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level

of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 11, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Seward Public Schools District No. 9, Seward, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Seward Public Schools District No. 9, Seward, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We were engaged to report on the supplementary information on pages 24 - 30, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the supplementary information on pages 31 - 44, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Seward Public Schools District No. 9  
November 11, 2024  
Page three

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Seward Public Schools District No. 9, Seward, Nebraska, and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



KERRY A GUSTAFSSON  
For the Firm

e-mail: [gustafsson@danacole.com](mailto:gustafsson@danacole.com)

KAG:kmc

**STANBURY UNIFORMS, INC.**

P.O. Box 100 - Stanbury Industrial Drive  
Brookfield, Missouri 64628  
Phone (660) 258-2246  
Fax (660) 258-5781  
[info@stanbury.com](mailto:info@stanbury.com)

Our Order No. \_\_\_\_\_

Customer Order No. \_\_\_\_\_

Sales Manager - Ron Hardin

Invoice No. \_\_\_\_\_

Estimated Ship Date 180 Days

**After Receipt of All Details**

Shipping Charges to be Paid By:  
Stanbury   
Buyer

Order Date 12/5/24

Deposit \$ \_\_\_\_\_

Sold To: Seward High School  
Amanda Kenney

Ship To: 532 Northern Heights Drive  
Seward, NE 68434

This order is made in good faith with the understanding that same will become a contract for the sale of goods described at the prices and terms shown, upon the Acceptance by Stanbury Uniforms, Inc. and subject to the conditions of sale appearing below hereof which are incorporated in and made part of such agreement.

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
115	SHAKO	64.20	7,383.00
115	SHAKO WRAP	45.05	5,180.75
115	PLUME	30.25	3,478.75
115	COAT	210.30	24,184.50
115	JUMPSUIT - add logo to front, no charge	115.00	13,225.00
115	TOP	69.75	8,021.25
115	GAUNTLETS - Pair	59.00	6,785.00
115	SHAKO BOX - Bayly	15.75	1,811.25
121	HANGER - w/ added pant-lock bar	3.50	423.50
6	DRUM MAOR SETS - All above items, with changes:	726.57	4,359.42
	Jacket w/ shoulder buttons for capes, white gauntlets, add cape		
			\$74,852.42

We, the undersigned, have read and fully understand the contract and all of its terms and conditions stated therein, and fully agree to accept all of them.

ORGANIZATION \_\_\_\_\_

NAME (typed or printed please) \_\_\_\_\_ POSITION (must be authorized purchasing agent or administrator NOT band director) \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

SIGNATURE \_\_\_\_\_

BOOSTERS: PRESIDENT \_\_\_\_\_ DAYTIME TELEPHONE \_\_\_\_\_

TREASURER \_\_\_\_\_ DAYTIME TELEPHONE \_\_\_\_\_

**TERMS**

- Term A: OPEN ACCOUNT - NET 30 DAYS. If bonafide Board of Education (School Board of Directors) purchase order is issued; or if this contract is signed by Superintendent, Principal or Purchasing Agent, who is authorized to purchase on behalf of this Board of Education (School Board of Directors).
- Term B: FIFTY PERCENT DEPOSIT WITH ORDER, balance C.O.D. This applies to all orders from organizations and individuals except those where term "A" applies.
- Term C: PREPAYMENT - Cash discount is allowed, provided a check for the contract amount is mailed with the contract and purchase order. Freight charges, unless included in the price above, will be invoiced. This prepayment discount is not available for credit card payments.

*A late charge of 1.5% per month will be assessed against all accounts not paid within 30 days from date of payment specified in the contract. This is equal to 18% per year or such lesser amount to the extend this exceeds that authorized by law.*

**CONDITIONS OF SALE**

All uniforms, accessories, and/or other made-to-order garments shall be made in accordance with the specifications. This order is subject to approval and acceptance by Stanbury Uniforms, Inc., Brookfield, Missouri, and cannot be cancelled after it has been accepted by Stanbury Uniforms, Inc. The estimated ship date stated above (which shall be the estimated date for delivery to the specified transportation company at Brookfield) is subject to any delays by strikes, fire or other casualty, failure of suppliers to make deliveries, and any other causes of delay over which Stanbury Uniforms, Inc., may have no control. All orders are shipped immediately after completion. All shipments are to be made F.O.B. SHIPPING POINT Brookfield, Missouri. At seller's option, accessories may be shipped direct to purchaser, F.O.B. suppliers. Seller will not assume additional expense for airmail, airfreight or special delivery shipments. All payments on this order are to be made direct to Stanbury Uniforms, Inc., at its offices in Brookfield, Missouri. The contract expressly made performable in Brookfield, Missouri. This contract may not be altered, varied or changed except in writing, and such change must be authorized by the president of Stanbury Uniforms, Inc. It is specifically understood that all terms and conditions of this sale are set out herein in writing, and that there are no oral agreements in the transaction. \*\*NOTE: Estimated ship date is established upon receipt at factory of all the following information, signed, itemized contract and/or purchase order, sample approval form signed and dated; sample uniform, all measurements and/or stock sizes approval and repricing approval in writing. These conditions of sale are considered to be as binding upon a purchase order as signed contract. Notification for necessary alterations due to factory error must be made at our factory, within 21 days. Only by special agreement with our office should any alterations be made locally, to protect your warranty. \*\*ATTENTION: Quoted prices do not include any taxes, including sales and use taxes, required to be collected by Stanbury Uniforms, Inc. They must be shown as separate line item above.

# Seward

B4



PLUMES BY  
**SA**  
FEATHER  
COMPANY

# Starbury

UNIFORMS

PROUDLY PRESENTED WITH



GLOVES, SHOES,  
& ACCESSORIES BY

**DSI**  
dshowcase.com

# Seward

*Drum Major*

B4



*Drum Major  
cape  
(white inside)*

PLUMES BY  
**SA**  
FEATHER  
COMPANY

# Starbury

UNIFORMS

PROUDLY PRESENTED WITH



GLOVES, SHOES,  
& ACCESSORIES BY

**DSI**  
dshowcase.com

Fruhauf Uniforms, Inc. • 800 E. Gilbert • Wichita, KS 67211 • 316-263-7500 • FAX Sales:316-263-5550 Purchasing:316-263-4111 • sales@fruhauf.com  
**ORDER TYPE**

**Quote**

Sales Order Number: 24-S59803

Quote Number:

By: Mr. Rex Barker

Cust. Phone: (402) 643-2988

Cust.FAX:

**Original Family Owned and Operated  
 Manufacturers of Band Uniforms for Over 100  
 Years**

**Sold To:** Cust. Lookup: **18B-17260**  
 Accounts Payable  
 School District of Seward  
 410 South Street  
 Seward, NE 68434

**Ship To:**  
 Mrs. Amanda Kenney  
 Seward High School  
 532 Northern Heights Drive  
 Seward, NE 68434

Special Notes: **Based on sketch #2F.** Delivery is contingent on our ability to acquire the supplies to manufacture your custom garment in a timely fashion.

**This Quote is good for 60 days from the date above**

DATE	TERMS	F.O.B.	P.O. Number	SHIP VIA	WEIGHT		
7/11/2024	NET 30 Days	Seward, NE		Ground	0 lbs 0 oz		
QTY	ITEM	Size	Color	DESCRIPTION	ETA	PRICE	AMOUNT
125	18B/17260REGCT/			REG BAND COAT 18B/17260		\$342.40	\$42,800.00
125	18B/17260REGBIB			REG BAND BIBBERS BLK-LABEL		\$135.56	\$16,945.00
125	18B/17260REGSH		S	REG BAND SHAKO 18B/17260		\$91.25	\$11,406.25
125	18B/17260REGSH		S	REG BAND SHAKO WRAP		\$33.67	\$4,208.75
125	PL/12/F/F/C/M		A	12 FRCH FTN COLOR W/ MYLAR		\$43.70	\$5,462.50
125	HNGR/BAR/17IN		A	17 IN HANGER W/ TRS BAR		\$2.35	\$293.75

**Delivery is Up to 290 . Days after receipt of Purchase Order or Deposit, Measurements, Sample, On a new set of uniforms a Sample Approval is also Required.**

A 4% convenience fee will be added to all credit card and purchasing card orders. If taxes are applicable, add to total.

*Thank you for your order! We appreciate your business, and hope you will tell others about our company.  
 Customer Service*

**Thank You!**

<b>Subtotal:</b>	<b>\$81,116.25</b>
Sales Tax:	\$0.00
<b>Total:</b>	<b>\$81,116.25</b>
PrePayments Received	
<b>Balance Due</b>	<b>\$81,116.25</b>

Fruhauf Uniforms, Inc. • 800 E. Gilbert • Wichita, KS 67211 • 316-263-7500 • FAX Sales:316-263-5550 Purchasing:316-263-4111 • sales@fruhauf.com

**Quote**

**Original Family Owned and Operated  
Manufacturers of Band Uniforms for Over 100  
Years**

Sales Order Number: 24-S59804

Quote Number:

By: Mr. Rex Barker

Cust. Phone: (402) 643-2988

Cust. FAX:

**Sold To:**

Accounts Payable  
School District of Seward  
410 South Street  
Seward, NE 68434

**Ship To:**

Mrs. Amanda Kenney  
Seward High School  
532 Northern Heights Drive  
Seward, NE 68434

Special Notes: **Based on sketch #3F.** Delivery is contingent on our ability to acquire the supplies to manufacture your custom garment in a timely fashion.

**This Quote is good for 60 days from the date above**

DATE	TERMS	F.O.B.			
7/11/2024	NET 30 Days	Seward, NE			Ground
QTY	ITEM	Size	Color	DESCRIPTION	PRICE
125	18B/17260REGVES			REG BAND VEST 18B/17260	\$227.32
125	18B/17260REGSHI			REG BAND SHIRT 18B/17260	\$86.65
125	18B/17260REGPRG			REG BAND PR GAUNTLETS 18B/17260	\$67.04
125	18B/17260REGBIB			REG BAND BIBBERS BLK-LABEL 18B/17260	\$135.56
125	18B/17260REGSH		S	REG BAND SHAKO 18B/17260	\$91.25
125	18B/17260REGSH		S	REG BAND SHAKO WRAP 18B/17260	\$36.67
125	18B/17260REGVES			REG BAND VEST W/EMB 18B/17260	\$242.32
125	HNGR/BAR/17IN		A	17 IN HANGER W/ TRS BAR	\$2.35
125	PL/12/F/F/BW/M		A	12 FRCH FTN BLK OR WHT W/ MYLAR	\$36.50

**Delivery is Up to 290 . Days after receipt of Purchase Order or Deposit, Measurements, Sample, On new a set of uniforms a Sample Approval is also Required.**

A 4% convenience fee will be added to all credit card and purchasing card orders. If taxes are applicable,

*Thank you for your order! We appreciate your business, and hope you will tell others about our company.  
Customer Service*

**Printed Vest version \$85,417.50**

**Embroidered Vest version \$87,292.50**

**Thank You!**

## Board of Education Regular Meeting Template

School District of Seward

410 South Street

Seward, NE 68434

Monday, November 11, 2024 5:30 PM

Attendance Taken at 5:30 PM.

Paul Duer: Absent

Matt Hastings: Present

Jill Hochstein: Present

Ryne Seaman: Present

Danielle Shipley: Present

Shawn Svoboda: Present

Attendance Update Taken at 5:47 PM.

Paul Duer: Present

### 1. Preliminary Procedures

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

1.2. Public Notice as publicized per board policy

The public notice was publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated November 6, 2024.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

Motion to excuse Paul Duer from tonight's meeting Passed with a motion by Jill Hochstein and a second by Matt Hastings.

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

1.4. Pledge of Allegiance

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

#### 1.6. Approval of Agenda

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

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

#### 1.7. Alternative School Graduation

Catrina Kottich completed the requirements at Seward High School and received her high school diploma from President Seaman.

### 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. Recognition of the Board of Education Certified Staff Member

Laura Goracke was presented with the District Bluejay Award for certified staff. Laura is a Science teacher at the High School.

### 4. Discussion Items

#### 4.1. Middle School Girls Wrestling

Dr. Fields discussed girls' middle school wrestling and asked for the boards thoughts.

#### 4.2. New Band Uniforms

Amanda Kenney discussed getting new band uniforms and provided examples of what she would like to go with.

#### 4.3. Turf Project Update

Dr. Fields discussed the turf project facility study.

#### 4.4. Stay Surveys

The board is going to present at the NASB Conference and Dr. Dominy went through the presentation.

#### 4.5. Facility Study Update

Clark Enersen is scheduled to come to the December Board Meeting to be interviewed and DLR will be at the January Board Meeting. Dr. Fields will check with JEO to see if they can come to a meeting also. The district will ask the same questions for all interviews.

### 5. Reports

#### 5.1. Administrator Reports

Written reports were received from the administrators.

#### 5.2. Student Board Report

Esten Johnsen presented his report to the board.

#### 5.3. Superintendent's Report

NASB State Conference is next week and Jill will be attending the pre-conference. Construction on highway 15 is scheduled to be completed by the end of the month with a few landscaping things to be finished this spring. We are still short bus drivers and have a post on social media trying to attract new drivers. Our audit was delayed at no fault to us and we did receive the draft today. Dr. Fields will remind staff about resignation letters to the board by December to receive the \$1000. We are looking at our student and staff records and starting to go paperless when possible. We still have paper time cards and are exploring going electronically. Veterans Day programs were held at all three buildings today. The Wellness Center Visit is next Monday, November 18th at 4:00 or 4:30. Congratulations to Ryne, Shawn, and Paul for winning the school board election. Dr. Fields thanked the board for all of their service. It does not go unnoticed.

### 6. New Business

#### 6.1. NWEA/ ACT Data Update

Dr. Dominy updated the board on the data that can be shared at this time. Classification and NSCAS data will be able to be shared at the December Board Meeting.

## 7. Action Items

### 7.1. Middle School Girls Wrestling

Motion to approve middle school girls wrestling and coop with Milford Public Schools for middle school girls' wrestling. 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

### 7.2. Insight Ex Culture Survey and PD

Motion to approve the quote of \$9,500 for the Insight Ex Culture Staff Survey and Professional Development. Passed with a motion by Matt Hastings and a second by Paul Duer.

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

### 7.3. SHS Boiler and Hot Water Summer Project

Motion to enter into Phase 2 of an ESCO contract with Facility Advocates for the amount not to exceed \$572,250 for the scope of work discussed. 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

## 8. Future Agenda Items

Band Uniforms

Superintendent Evaluation

## 9. Consent Agenda

### 9.1. Approval of Minutes

### 9.2. Approval of Financial Reports

#### 9.2.1. Treasurer

#### 9.2.2. Budget

#### 9.2.3. Activities

#### 9.2.4. Athletic

### 9.3. Approval of Claims

9.3.1. General Fund - \$1,888,353.44

9.3.2. Special Building Fund - \$40,207.20

9.3.3. Depreciation Fund - \$115,800.00

9.3.4. Qualified Capital Purpose Undertaking Fund - \$4,000.00

9.4. Approval of Consent Agenda

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

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

10. Enter into Executive Session to discuss teacher negotiations for the 25-26 school year.

Motion to enter into executive session at 7:53 p.m. to discuss teacher negotiations. 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

10.1. Restate the Reason for entering into an executive session: Discuss Teacher Negotiations for the 2025-2026 school year.

11. Adjournment

Motion to adjourn the meeting at 8:22 PM with the next study session and regular board meeting scheduled for December 9, 2024 at 5:30 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, 2024**

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

Bank Balance		2,513,555.42
Seward County Treasurer--Local Taxes	203,292.56	
Butler County Treasurer--Local Taxes	3,289.40	
Seward Hot Lunch--Reimbursement	172,419.46	
Mario Leon--2Q Preschool Pymt	250.00	
Danielle Klooster--2Q Preschool Pymt	250.00	
Jones Bank--Interest	20,157.12	
Vilalge of Garland--License Fee	300.00	
Team Elite--Purchased Bus	1,025.00	
Crete Public Schools--Purchased Bus	1,500.00	
Jays Club--Rental	800.00	
St John's--Transportation	800.00	
Willow Path--Transportation	600.00	
Methodist Church--Transportation	800.00	
Seward Foundations--On to College	5,125.00	
State of Nebraska--ESSERSIII 6998	37,600.00	
State of Nebraska--IDEA 6408	111,164.00	
State of Nebraska--Title I 6200/IDEA 6412	74,012.00	
State of Nebraska--Sixpence	43,499.00	
State of Nebraska--Mental Health Project	10,000.00	
State of Nebraska--State Aid	241,308.00	
Jones Bank - Interest	819.37	
		<u>929,010.91</u>
Disbursements for the Month -----		3,442,566.33
Bank Balance -----		1,955,292.42
Less Outstanding Checks -----		1,487,273.91
Available Balance -----		<u>384,111.39</u>
		<u>1,103,162.52</u>

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

Beginning Balance -----		1,010,276.28
Transfer to General Fund for Cash Flow Purposes -----		0.00
Transfer from General Fund -----		0.00
Interest -----		<u>2,022.77</u>
Bank Balance -----		<u>1,012,299.05</u>

**GENERAL RESERVE FUND (ACCOUNT NUMBER 461-170)**

Beginning Balance -----		1,128,908.43
Transfer to General Fund for Cash Flow Purposes -----		0.00
Interest -----		<u>2,576.69</u>
Bank Balance -----		<u>1,131,485.12</u>



**SCHOOL DISTRICT OF SEWARD  
TREASURER'S REPORT  
FOR THE MONTH  
ENDED NOVEMBER 30, 2024**

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

Beginning Balance -----	21,828.20
Interest -----	16.86
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>21,845.06</u>

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

Beginning Balance -----	25,435.61
Interest -----	17.18
Deposit: -----	0.00
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>25,452.79</u>

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

Beginning Balance -----	5,122.22
Seward County Treasurer & Butler County Treasurer --Local Taxes -----	0.13
Interest -----	1.72
Disbursements -----	<u>4,000.00</u>
Bank Balance -----	<u>1,124.07</u>

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

Beginning Balance -----	17,336.41
Interest -----	6.03
Disbursements -----	16,043.81
Deposit: SPS -----	<u>16,013.18</u>
Bank Balance -----	<u>17,311.81</u>

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

Beginning Balance -----	340,796.61
Interest -----	144.47
State of NE Payments -----	55,490.77
Other Receipts -----	80,201.37
Disbursements -----	172,419.46
Bank Balance -----	304,213.76
Amount Due District -----	<u>101,729.16</u>
Available Balance -----	<u>202,484.60</u>



**BUDGET PRINTOUT  
RECAPITULATION  
NOVEMBER 30, 2024**

**RECEIPTS PORTION OF THE 2024-2025 BUDGET**

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	23,095,000.00	5,052,895.81	18,042,104.19	21.88%
HOT LUNCH		<u>255,670.00</u>		
TOTAL RECEIPTS		5,308,565.81	17,786,434.19	

**EXPENDITURES PORTION OF THE 2024-2025 BUDGET**

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	11,200,000.00	2,624,589.43	8,575,410.57	23.43%
SPECIAL ED	3,200,000.00	769,120.05	2,430,879.95	24.04%
SS--PUPILS	1,550,000.00	319,488.20	1,230,511.80	20.61%
SS-INSTRUCTION	700,000.00	154,023.48	545,976.52	22.00%
GENERAL ADM	475,000.00	86,966.97	388,033.03	18.31%
PRIN ADMIN	1,370,000.00	315,110.29	1,054,889.71	23.00%
GEN BUSINESS	350,000.00	89,452.36	260,547.64	25.56%
OPER/MAINT	2,280,000.00	637,876.78	1,642,123.22	27.98%
TRANSPORTATION	1,160,000.00	262,161.49	897,838.51	22.60%
FOUNDATION	0.00	5,125.00	-5,125.00	0.00%
TRANSFERS	50,000.00	0.00	50,000.00	0.00%
GEN FUND TOTALS	22,335,000.00	5,263,914.05	17,071,085.95	23.57%
FEDERAL FUNDS	760,000.00	156,446.39	603,553.61	20.59%
SIXPENCE		45,966.98		
GRAND TOTAL	23,095,000.00	5,466,327.42	17,628,672.58	23.67%
HOT LUNCH	1,698,291.00	275,963.96		
TOTAL	24,793,291.00	5,742,291.38		

Seward Elementary  
 Activities Account Report  
 As of Nov. 30, 2024

Line Item:	Date:	Number:	Name:	Receipts:	Debits:	Balance:
Total of All Line Items Included: Beginning Balance:						<b>\$15,414.61</b>
Activities Account Beginning Balance: (Not including Library balance.)						\$10,267.62
	11/6/24	2281	Dominos		\$58.17	\$10,209.45
	11/15/24	2276	Connot		\$17.71	\$10,191.74
	11/15/24	2278	Connot		\$65.49	\$10,126.25
	11/24/24	2285	Collings		\$47.12	\$10,079.13
	11/24/24	2287	Pac N Save		\$159.76	\$9,919.37
	11/26/24	2286	McGill Nursing supplies		\$22.75	\$9,896.62
	11/29/24	2282	Herrold class supplies		\$19.67	\$9,876.95
	11/30/24		Interest	\$5.95		\$9,882.90
<b>Total Of Activities Account: Ending Balance:</b>						<b>\$9,377.45</b>


Lunch Donation: (Money set aside within the activities account for lunch donations.)  
 (Not to be added to the total again.)

11/12/24	2280	Clothing for family in need	\$505.45	\$182.72
----------	------	-----------------------------	----------	----------

Compounded Interest included in the total balance: \$5.95 total = \$418.15

Library

Line Item:	Date:	Number:	Name:	Receipts:	Debits:	Balance:
Elementary Library Line Item:			Beginning Balance:			\$5,146.99
	11/12/24		BDay book/yearbook deposit	\$27.00		\$5,173.99
Total of Elementary Library Line Item: Ending Balance:						\$5,173.99
Total of All Line Items Included: Ending Balance:						\$14,551.44

Principal: 

Date: 12/3/24

Bookkeeper: 

Date: 12/3/24

**Seward Middle School**  
**Balance Sheet Standard**  
 As of November 30, 2024

Nov 30, '24

**ASSETS**


Current Assets	
Checking/Savings	
5th Grade	40.00
Skills USA	80.19
Gaming	168.23
Special Olympics	1,373.42
Posters	3.00
FCCLA	1,444.47
Book Fair	848.28
Art	177.10
PTO	17,077.67
Buttons/Posters	5,794.43
Music	3,032.94
Athletics	26,679.10
Band	199.89
Builders Club	1,756.32
Bully Response Team	2,478.39
Courtesy Fund	827.88
FCS	0.16
Industrial Arts	512.87
Interest	1,267.20
Library	1,712.50
Milk	0.94
MS Computer	3.10
Outdoor Ed	12,537.96
PE	501.27
Sales Tax	7.61
Student Council	2,272.61
Wellness	462.50
Yearbook	6,645.19
Total Checking/Savings	<u>87,905.22</u>
Total Current Assets	<u>87,905.22</u>
<b>TOTAL ASSETS</b>	<u><b>87,905.22</b></u>

<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Bal Equity	87,905.22
Total Equity	<u>87,905.22</u>
<b>TOTAL LIABILITIES &amp; EQU...</b>	<u><b>87,905.22</b></u>



Kirk Gottschalk, Principal

Page 1



Janet Seaman, Bookkeeper

Seward Middle School  
**Balance Sheet Detail**  
 As of November 30, 2024

12/04/24

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>ASSETS</b>									
Current Assets									88,144.48
Checking/Savings									88,144.48
5th Grade									40.00
Total 5th Grade									40.00
Skills USA									80.19
Total Skills USA									80.19
Gaming									343.23
General Journal	11/13/24	10438	Kelley Kimbrough	Equipment				175.00	168.23
Total Gaming							0.00	175.00	168.23
Special Olympics									1,373.42
Total Special Olympics									1,373.42
Posters									3.00
Total Posters									3.00
FCCLA									1,444.47
Total FCCLA									1,444.47
Book Fair									848.28
Total Book Fair									848.28
Art									177.10
Total Art									177.10
PTO									14,874.95
General Journal	11/12/24			Fundraiser			464.00		15,338.95
General Journal	11/12/24	10436	Jill Bisbee					92.75	15,246.20
General Journal	11/22/24	10446	Pac 'N Save	Concessions				100.00	15,146.20
General Journal	11/25/24	10449	Courtney Kossow					989.53	14,156.67
General Journal	11/25/24			Fun Night/Dance			2,891.00		17,047.67
General Journal	11/25/24						30.00		17,077.67
Total PTO							3,385.00	1,182.28	17,077.67
Buttons/Posters									5,720.68

**Seward Middle School**  
**Balance Sheet Detail**  
 As of November 30, 2024

12/04/24

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	11/07/24					Opening Bal Eq...	93.00		5,813.68
General Journal	11/12/24			Supplies		Opening Bal Eq...	31.00		5,844.68
General Journal	11/14/24	10440	Jill Bisbee			Opening Bal Eq...		203.29	5,641.39
General Journal	11/15/24					Opening Bal Eq...	44.00		5,685.39
General Journal	11/21/24	10444	Amazon Capital Servi...			Opening Bal Eq...		27.96	5,657.43
General Journal	11/25/24					Opening Bal Eq...	137.00		5,794.43
<b>Total Buttons/Posters</b>							<b>305.00</b>	<b>231.25</b>	<b>5,794.43</b>
<b>Music</b>									<b>3,032.94</b>
<b>Total Music</b>									<b>3,032.94</b>
<b>Athletics</b>									<b>28,321.64</b>
General Journal	11/04/24					Opening Bal Eq...	168.00		28,489.64
General Journal	11/07/24			P2P		Opening Bal Eq...	50.00		28,539.64
General Journal	11/12/24			Pass/P2P		Opening Bal Eq...	75.00		28,614.64
General Journal	11/12/24	10433	Amy Harms	Official		Opening Bal Eq...		105.00	28,509.64
General Journal	11/12/24	10434	Justin Hartman	Official		Opening Bal Eq...		105.00	28,404.64
General Journal	11/12/24	10435	Cash-Wa Distributing	Concession		Opening Bal Eq...		778.64	27,626.00
General Journal	11/15/24					Opening Bal Eq...	130.10		27,756.10
General Journal	11/19/24	10441	Amy Harms	Official		Opening Bal Eq...		105.00	27,651.10
General Journal	11/19/24	10442	Justin Hartman	Official		Opening Bal Eq...		105.00	27,546.10
General Journal	11/21/24	10443	Justin Hartman	Official		Opening Bal Eq...		55.00	27,491.10
General Journal	11/21/24	10445	Chesterman Co	Concession		Opening Bal Eq...		692.00	26,799.10
General Journal	11/25/24	10448	Justin Hartman	Official		Opening Bal Eq...		120.00	26,679.10
<b>Total Athletics</b>							<b>423.10</b>	<b>2,065.64</b>	<b>26,679.10</b>
<b>Band</b>									<b>199.89</b>
<b>Total Band</b>									<b>199.89</b>
<b>Builders Club</b>									<b>1,785.70</b>
General Journal	11/08/24	10432	Sarah Tuttle			Opening Bal Eq...		29.38	1,756.32
<b>Total Builders Club</b>							<b>0.00</b>	<b>29.38</b>	<b>1,756.32</b>
<b>Bully Response Team</b>									<b>2,478.39</b>
<b>Total Bully Response Team</b>									<b>2,478.39</b>
<b>Courtesy Fund</b>									<b>955.86</b>
General Journal	11/05/24	10430	Amazon Capital Servi...			Opening Bal Eq...		67.98	887.88
General Journal	11/05/24	10431	Culligan Water	Supplies		Opening Bal Eq...		60.00	827.88

Seward Middle School  
**Balance Sheet Detail**  
 As of November 30, 2024

12/04/24

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
Total Courtesy Fund							0.00	127.98	827.88
FCS									0.16
Total FCS									0.16
Industrial Arts									512.87
Total Industrial Arts									512.87
Interest									1,605.91
General Journal	11/05/24	10429	Elan Financial Service					684.70	921.21
General Journal	11/07/24						300.00		1,221.21
General Journal	11/30/24						45.99		1,267.20
Total Interest							345.99	684.70	1,267.20
Jay Mart									0.00
Total Jay Mart									0.00
Library									1,712.50
Total Library									1,712.50
Milk									0.94
Total Milk									0.94
MS Computer									3.10
Total MS Computer									3.10
Outdoor Ed									12,537.96
Total Outdoor Ed									12,537.96
PE									501.27
Total PE									501.27
Project Citizen									0.00
Total Project Citizen									0.00
Sales Tax									7.61



Seward Middle School  
**Balance Sheet Detail**  
 As of November 30, 2024

12/04/24

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>TOTAL ASSETS</b>									
<b>LIABILITIES &amp; EQUITY</b>									
Liabilities							4,459.09	4,698.35	87,905.22
Current Liabilities									88,144.48
Accounts Payable									0.00
Accounts Payable									0.00
Total Accounts Payable									0.00
Total Accounts Payable									0.00
Total Accounts Payable									0.00
Credit Cards									0.00
Total Credit Cards									0.00
Other Current Liabilities									0.00
Sales Tax Payable									0.00
Total Sales Tax Payable									0.00
Total Other Current Liabilities									0.00
Total Current Liabilities									0.00
Long Term Liabilities									0.00
Total Long Term Liabilities									0.00
Total Liabilities									0.00
Equity									88,144.48
Opening Bal Equity									88,144.48
General Journal	11/04/24								88,144.48
General Journal	11/05/24	10429	Elan Financial Service				684.70	168.00	88,312.48
General Journal	11/05/24	10430	Amazon Capital Servi...				67.98		87,627.78
General Journal	11/05/24	10431	Culligan Water	Supplies			60.00		87,559.80
General Journal	11/07/24							443.00	87,499.80
General Journal	11/08/24	10432	Sarah Tuttle				29.38		87,942.80
General Journal	11/12/24							570.00	87,913.42
General Journal	11/12/24	10433	Amy Harms	Official			105.00		88,483.42
General Journal	11/12/24	10434	Justin Hartman	Official			105.00		88,378.42
General Journal	11/12/24								88,273.42

**Seward Middle School**  
**Balance Sheet Detail**  
 As of November 30, 2024

12/04/24

Type	Date	Num	Name	Memo	Clr	Split	Debit	Credit	Balance
General Journal	11/12/24	10435	Cash-Wa Distributing	Concession	X	Athletics	778.64		87,494.78
General Journal	11/12/24	10436	Jill Bisbee		X	PTO	92.75		87,402.03
General Journal	11/12/24	10437	Jill Bisbee		X	Yearbook	76.27		87,325.76
General Journal	11/13/24	10438	Kelley Kimbrough	Equipment	X	Gaming	175.00		87,150.76
General Journal	11/13/24	10439	Lizzy Gannon		X	Student Council	95.85		87,054.91
General Journal	11/14/24	10440	Jill Bisbee		X	Buttons/Posters	203.29		86,851.62
General Journal	11/15/24				X	-SPLIT-		174.10	87,025.72
General Journal	11/19/24	10441	Amy Harms	Official	X	Athletics	105.00		86,920.72
General Journal	11/19/24	10442	Justin Hartman	Official		Athletics	105.00		86,815.72
General Journal	11/21/24	10443	Justin Hartman	Official		Athletics	55.00		86,760.72
General Journal	11/21/24	10444	Amazon Capital Servi...			Buttons/Posters	27.96		86,732.76
General Journal	11/21/24	10445	Chesterman Co	Concession		Athletics	692.00		86,040.76
General Journal	11/22/24	10446	Pac 'N Save		X	PTO	100.00		85,940.76
General Journal	11/22/24	10447	Lizzy Gannon			Student Council	30.00		85,910.76
General Journal	11/25/24	10448	Justin Hartman	Official		Athletics	120.00		85,790.76
General Journal	11/25/24	10449	Courtney Kossow	Fun Night/Dance	X	PTO	999.53		84,801.23
General Journal	11/25/24				X	PTO		2,891.00	87,692.23
General Journal	11/25/24				X	-SPLIT-		167.00	87,859.23
General Journal	11/30/24				X	Interest		45.99	87,905.22
<b>Total Opening Bal Equity</b>							<b>4,698.35</b>	<b>4,459.09</b>	<b>87,905.22</b>
Retained Earnings									0.00
<b>Total Retained Earnings</b>									<b>0.00</b>
Net Income									0.00
<b>Total Net Income</b>									<b>0.00</b>
<b>Total Equity</b>							<b>4,698.35</b>	<b>4,459.09</b>	<b>87,905.22</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>							<b>4,698.35</b>	<b>4,459.09</b>	<b>87,905.22</b>

**SEWARD HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 11/1/2024  
**To Date:** 11/30/2024

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

**Activity Accounts**

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	DUAL CREDIT CLASSES	\$8,278.15	\$0.00	\$0.00	\$0.00	\$8,278.15	\$0.00	\$8,278.15
105	ALTERNATIVE SCHOOL	\$268.84	\$0.00	\$0.00	\$0.00	\$268.84	\$0.00	\$268.84
110	ACT CLASS	\$379.96	\$0.00	\$0.00	\$0.00	\$379.96	\$0.00	\$379.96
115	HONOR SOCIETY	\$43.99	\$0.00	\$0.00	\$0.00	\$43.99	\$0.00	\$43.99
120	ALUMNI ASSOCIATION	\$738.03	\$0.00	\$0.00	\$0.00	\$738.03	\$0.00	\$738.03
125	GUIDANCE	\$1,440.82	\$500.00	\$(405.90)	\$0.00	\$1,534.92	\$0.00	\$1,534.92
126	AMBASSADORS	\$407.09	\$0.00	\$0.00	\$0.00	\$407.09	\$0.00	\$407.09
127	AP EXAMS	\$5,029.50	\$0.00	\$0.00	\$0.00	\$5,029.50	\$0.00	\$5,029.50
130	CAREER ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
135	BOWLING	\$2,084.41	\$0.00	\$0.00	\$0.00	\$2,084.41	\$0.00	\$2,084.41
137	UNIFIED BOWLING	\$1,160.87	\$0.00	\$0.00	\$0.00	\$1,160.87	\$0.00	\$1,160.87
140	FOOTBALL	\$6,194.24	\$800.00	\$0.00	\$0.00	\$6,994.24	\$0.00	\$6,994.24
142	FOOTBALL-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
144	GIRLS WRESTLING	\$1,009.24	\$0.00	\$0.00	\$0.00	\$1,009.24	\$0.00	\$1,009.24
145	WRESTLING	\$3,903.46	\$0.00	\$0.00	\$0.00	\$3,903.46	\$0.00	\$3,903.46
147	X-COUNTRY	\$235.08	\$950.00	\$0.00	\$0.00	\$1,185.08	\$0.00	\$1,185.08
149	TRACK	\$1,805.40	\$0.00	\$0.00	\$0.00	\$1,805.40	\$0.00	\$1,805.40
150	GIRLS BB CAMP	\$3,927.84	\$0.00	\$0.00	\$0.00	\$3,927.84	\$0.00	\$3,927.84
155	BOYS BB CAMP	\$7,623.84	\$0.00	\$(39.59)	\$0.00	\$7,584.25	\$0.00	\$7,584.25
160	BOYS SOCCER	\$412.10	\$0.00	\$0.00	\$0.00	\$412.10	\$0.00	\$412.10
165	GIRLS SOCCER	\$1,180.73	\$489.00	\$0.00	\$0.00	\$1,669.73	\$0.00	\$1,669.73
170	SOFTBALL	\$8,574.88	\$0.00	\$(1,543.00)	\$0.00	\$7,031.88	\$0.00	\$7,031.88
175	VOLLEYBALL	\$4,181.41	\$0.00	\$0.00	\$0.00	\$4,181.41	\$0.00	\$4,181.41
180	VIDEO ACCOUNT	\$4,249.55	\$0.00	\$0.00	\$0.00	\$4,249.55	\$0.00	\$4,249.55
185	BASEBALL	\$17,145.08	\$0.00	\$0.00	\$0.00	\$17,145.08	\$0.00	\$17,145.08
190	GIRLS GOLF	\$811.07	\$0.00	\$0.00	\$0.00	\$811.07	\$0.00	\$811.07
195	BOYS GOLF	\$1,098.35	\$0.00	\$0.00	\$0.00	\$1,098.35	\$0.00	\$1,098.35
198	POWERLIFTING	\$230.60	\$0.00	\$0.00	\$0.00	\$230.60	\$0.00	\$230.60
200	SMUTNY SCHOLARSHIP	\$(200.00)	\$0.00	\$0.00	\$0.00	\$(200.00)	\$0.00	\$(200.00)
225	ACADEMIC CONTESTS	\$1,463.40	\$0.00	\$0.00	\$0.00	\$1,463.40	\$0.00	\$1,463.40
230	SCIP	\$342.50	\$0.00	\$0.00	\$0.00	\$342.50	\$0.00	\$342.50
240	THORELL SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	PEPSI SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
260	SCHOLARSHIP ACCT.	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
270	BOWMASTER SCHOLARSHIP	\$(775.00)	\$0.00	\$0.00	\$0.00	\$(775.00)	\$0.00	\$(775.00)
275	CONCESSIONS	\$27,237.90	\$12,116.50	\$(7,200.46)	\$0.00	\$32,153.94	\$0.00	\$32,153.94
300	Teacher Pop Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	VENDING SALES	\$5,934.59	\$2,145.72	\$(1,797.57)	\$0.00	\$6,282.74	\$0.00	\$6,282.74
315	DLC ACCOUNT	\$25.81	\$0.00	\$0.00	\$0.00	\$25.81	\$0.00	\$25.81
330	DRIVER EDUCATION	\$220.00	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00	\$220.00
400	FBLA	\$3,685.09	\$720.00	\$(380.00)	\$0.00	\$4,025.09	\$0.00	\$4,025.09
410	FFA	\$26,784.26	\$31,641.03	\$(5,926.91)	\$0.00	\$52,498.38	\$0.00	\$52,498.38
415	FCS LAB FEES	\$9,428.35	\$225.00	\$0.00	\$0.00	\$9,653.35	\$0.00	\$9,653.35
418	DISTRICT 2 FCCLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	FCCLA	\$5,070.65	\$0.00	\$(498.83)	\$0.00	\$4,571.82	\$0.00	\$4,571.82
425	DRILL TEAM/DANCE	\$1,936.32	\$0.00	\$0.00	\$0.00	\$1,936.32	\$0.00	\$1,936.32
430	SOCIAL MEDIA TEAM	\$5,776.98	\$0.00	\$0.00	\$0.00	\$5,776.98	\$0.00	\$5,776.98
440	LEADERSHIP TEAM	\$5,396.83	\$660.00	\$(190.00)	\$0.00	\$5,866.83	\$0.00	\$5,866.83
445	E SPORTS	\$249.49	\$95.00	\$0.00	\$0.00	\$344.49	\$0.00	\$344.49
450	MATH	\$44.46	\$0.00	\$0.00	\$0.00	\$44.46	\$0.00	\$44.46
460	SCIENCE LAB FEES	\$299.07	\$0.00	\$0.00	\$0.00	\$299.07	\$0.00	\$299.07

**SEWARD HIGH SCHOOL**

**General Ledger Report**

**Financial Report**

**From Date:** 11/1/2024  
**To Date:** 11/30/2024

**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	\$6,929.38	\$15.00	\$(600.26)	\$0.00	\$6,344.12	\$0.00	\$6,344.12
475	SPANISH ACCOUNT	\$66.94	\$0.00	\$0.00	\$0.00	\$66.94	\$0.00	\$66.94
490	ART	\$2,810.04	\$235.00	\$0.00	\$0.00	\$3,045.04	\$0.00	\$3,045.04
495	Study Abroad	\$1,229.03	\$0.00	\$0.00	\$0.00	\$1,229.03	\$0.00	\$1,229.03
500	YEARBOOK	\$359.06	\$0.00	\$0.00	\$0.00	\$359.06	\$0.00	\$359.06
520	BAND TRIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
525	SPANISH/SCIENCE TRIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	SPEECH	\$1,190.65	\$445.00	\$0.00	\$0.00	\$1,635.65	\$0.00	\$1,635.65
535	DRAMATICS	\$4,506.85	\$30.00	\$(542.25)	\$0.00	\$3,994.60	\$0.00	\$3,994.60
540	LIBRARY	\$1,512.32	\$0.00	\$0.00	\$0.00	\$1,512.32	\$0.00	\$1,512.32
542	EDUCATORS RISING	\$780.37	\$0.00	\$(125.00)	\$0.00	\$655.37	\$0.00	\$655.37
545	ALL SCHOOL READS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550	BAND	\$4,576.09	\$420.00	\$(902.50)	\$0.00	\$4,093.59	\$0.00	\$4,093.59
554	CHEERLEADERS	\$5,612.58	\$2,771.06	\$(803.25)	\$0.00	\$7,580.39	\$0.00	\$7,580.39
555	CHORUS	\$24,785.43	\$476.00	\$(2,247.76)	\$0.00	\$23,013.67	\$0.00	\$23,013.67
557	SKILLS/TECHNICAL SCIENCE	\$1,920.00	\$140.00	\$0.00	\$0.00	\$2,060.00	\$0.00	\$2,060.00
560	INDUSTRIAL ARTS/WOODS	\$371.69	\$375.00	\$(142.00)	\$0.00	\$604.69	\$0.00	\$604.69
565	TECH PREP/SKILLS USA	\$(122.67)	\$710.00	\$0.00	\$0.00	\$587.33	\$0.00	\$587.33
570	AUTO/WELDING	\$848.74	\$105.00	\$0.00	\$0.00	\$953.74	\$0.00	\$953.74
575	POWER DRIVE	\$76.57	\$0.00	\$0.00	\$0.00	\$76.57	\$0.00	\$76.57
580	PAY TO PLAY	\$9,875.04	\$375.00	\$0.00	\$0.00	\$10,250.04	\$0.00	\$10,250.04
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	\$10,872.96	\$212.64	\$0.00	\$0.00	\$11,085.60	\$0.00	\$11,085.60
700	SOCIAL STUDIES SCHOL	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
800	ATHLETICS	\$98,794.94	\$30,545.25	\$(23,009.66)	\$0.00	\$106,330.53	\$0.00	\$106,330.53
825	WEIGHTROOM	\$129.19	\$0.00	\$0.00	\$0.00	\$129.19	\$0.00	\$129.19
850	PRIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
860	AOK	\$393.91	\$0.00	\$0.00	\$0.00	\$393.91	\$0.00	\$393.91
865	HOPE SQUAD	\$162.42	\$0.00	\$0.00	\$0.00	\$162.42	\$0.00	\$162.42
870	STUDENT HELP FUND	\$467.48	\$0.00	\$0.00	\$0.00	\$467.48	\$0.00	\$467.48
900	MEMORIALS	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
950	IPAD FEES	\$3,728.41	\$25.00	\$0.00	\$0.00	\$3,753.41	\$0.00	\$3,753.41
955	HORTICULTURE	\$505.00	\$0.00	\$0.00	\$0.00	\$505.00	\$0.00	\$505.00
2015	CLASS OF 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	CLASS OF 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	CLASS OF 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	CLASS OF 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	CLASS OF 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020	CLASS OF 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021	Class of 2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2022	CLASS OF 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2023	CLASS OF 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2024	CLASS OF 2024	\$(444.00)	\$0.00	\$0.00	\$0.00	\$(444.00)	\$0.00	\$(444.00)
2025	CLASS OF 2025	\$2,667.52	\$0.00	\$0.00	\$0.00	\$2,667.52	\$0.00	\$2,667.52
2026	CLASS OF 2026	\$3,668.00	\$0.00	\$0.00	\$0.00	\$3,668.00	\$0.00	\$3,668.00
2027	CLASS OF 2027	\$665.00	\$0.00	\$0.00	\$0.00	\$665.00	\$0.00	\$665.00
<b>Activity Accounts Grand Total</b>		<b>\$364,818.40</b>	<b>\$87,222.20</b>	<b>\$(46,354.94)</b>	<b>\$0.00</b>	<b>\$405,685.66</b>	<b>\$0.00</b>	<b>\$405,685.66</b>

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 11/1/2024  
To Date: 11/30/2024

From Acct: 1  
To Acct: 999999

GL Accounts

GL Acct	Begin Bal	Recept / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
992 CHECK ACCOUNT	\$364,818.40	\$87,222.20	\$(46,354.94)	\$0.00	\$405,685.66	\$0.00	\$405,685.66
<b>General Ledger Grand Total</b>	<b>\$364,818.40</b>	<b>\$87,222.20</b>	<b>\$(46,354.94)</b>	<b>\$0.00</b>	<b>\$405,685.66</b>	<b>\$0.00</b>	<b>\$405,685.66</b>

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

Bookkeeper: Mary Cassell Date: 12/4/24  
Principal: [Signature] Date: 12/4/24

SEWARD HIGH SCHOOL  
Bank Reconciliation Report

Date From 11/1/2024  
Date to 11/30/2024

Checking Account  
992

Ending Balance on Statement Dated : 11/30/2024	\$417,200.80
Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$11,515.14
Cash Balance as of : 11/30/2024	\$405,685.66 ***

Cash Balance for Checking as of 11/1/2024	\$364,818.40
Add: Total Deposits (Bank Deposits):	\$87,222.20
Less: Total Checks and Withdrawals:	(\$46,354.94)
Computer Cash Balance as of : 11/30/2024	\$405,685.66 ***

Summary of Asset Accounts

<u>Gl Acct</u>	<u>Account Name</u>	<u>Begin Bal</u>	<u>Recpt/JV</u>	<u>Disb/JV</u>	<u>Transfer</u>	<u>End Bal.</u>
992	CHECK ACCOUNT	\$364,818.40	\$87,222.20	(\$46,354.94)	\$0.00	\$405,685.66 ***
<b>Grand Total</b>		<b>\$364,818.40</b>	<b>\$87,222.20</b>	<b>(\$46,354.94)</b>	<b>\$0.00</b>	<b>\$405,685.66</b>

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

Bookkeeper: Mary Russell Date: 12/4/24  
Principal: [Signature] Date: 12/4/24

\*\*\* Entries Must Match

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

<b>From Date:</b> 11/1/2024
<b>To Date:</b> 11/30/2024

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

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
<b>Activity Acct: 800 - ATHLETICS</b>								<b>Beginning Balance: \$98,794.94</b>	
<b>Advisor:</b>	<u>John Moody</u>								
11/1/24	LIAM KREIKMEIER DIST FINAL VB OFFICIAL		16985	61675	\$0.00	\$98.00	\$0.00	\$98,696.94	992
11/1/24	CHRISTINA LANGE DIST FINAL VB OFFICIAL		16985	61676	\$0.00	\$98.00	\$0.00	\$98,598.94	992
11/4/24	RECEIPTS FB PLAYOFF GATE - ROUND 1			8649	\$8,119.00	\$0.00	\$0.00	\$106,717.94	992
11/4/24	RECEIPTS VB DIST FINAL GATE			8650	\$1,954.00	\$0.00	\$0.00	\$108,671.94	992
11/4/24	RECEIPTS EXTRA GATE / CONCESSION			8652	\$600.00	\$0.00	\$0.00	\$109,271.94	992
11/5/24	NSAA CLASS B FB PLAYOFF PAYOUT		16943	61683	\$0.00	\$3,239.79	\$0.00	\$106,032.15	992
11/5/24	PIUS X HIGH SCHOOL CLASS B FB PLAYOFF PAYOUT		16943	61684	\$0.00	\$1,548.18	\$0.00	\$104,483.97	992
11/5/24	PIUS X HIGH SCHOOL B-5 DIST VB EXP SHARE		16943	61685	\$0.00	\$282.57	\$0.00	\$104,201.40	992
11/5/24	NSAA B-5 DIST VB EXP SHARE		16943	61686	\$0.00	\$770.36	\$0.00	\$103,431.04	992
11/6/24	RECEIPTS GOFAN GATE			8655	\$40.00	\$0.00	\$0.00	\$103,471.04	992
11/6/24	RECEIPTS VB, GOLF ENTRIES			8657	\$210.00	\$0.00	\$0.00	\$103,681.04	992
11/6/24	RECEIPTS ACTIVITY PASSES			8659	\$75.00	\$0.00	\$0.00	\$103,756.04	992
11/6/24	MERLES FLOWER SHOP SENIOR NIGHT FLOWERS	0000441	17000	61689	\$0.00	\$124.50	\$0.00	\$103,631.54	992
11/6/24	MARK HICKSON ASSIGNING FEE 24/25		16947	61690	\$0.00	\$42.00	\$0.00	\$103,589.54	992
11/6/24	GRANT RIDDER WRESTLING ASSESSOR 24/25		16946	61691	\$0.00	\$30.00	\$0.00	\$103,559.54	992
11/7/24	KIRK LOTT FB PLAYOFF OFFICIAL - GRT EAST		16993	61696	\$0.00	\$136.00	\$0.00	\$103,423.54	992
11/7/24	JEFF LOMAX FB PLAYOFF OFFICIAL - GRT EAST		16993	61697	\$0.00	\$136.00	\$0.00	\$103,287.54	992
11/7/24	JIM TIBBELS FB PLAYOFF OFFICIAL - GRT EAST		16993	61698	\$0.00	\$136.00	\$0.00	\$103,151.54	992
11/7/24	JAY STOA FB PLAYOFF OFFICIAL - GRT EAST		16993	61699	\$0.00	\$136.00	\$0.00	\$103,015.54	992
11/7/24	DEAN SCHNEIDER FB PLAYOFF OFFICIAL - GRT EAST		16993	61700	\$0.00	\$136.00	\$0.00	\$102,879.54	992
11/7/24	AWARDS UNLIMITED ALL STATE PLATES	302630	16942	61703	\$0.00	\$36.60	\$0.00	\$102,842.94	992
11/8/24	ELAN FINANCIAL SERVIC BLUEJAY BASH TABLE REGISTRATIO		16744	61705	\$0.00	\$431.67	\$0.00	\$102,411.27	992
11/8/24	ELAN FINANCIAL SERVIC UNK XC INVITE ENTRY		16835	61705	\$0.00	\$250.00	\$0.00	\$102,161.27	992
11/12/24	RECEIPTS FB PLAYOFF GATE - ROUND 2			8664	\$8,141.25	\$0.00	\$0.00	\$110,302.52	992
11/12/24	BSN SPORTS DIG DOWN MARKER & CHAIN SET	927564028	17014	61708	\$0.00	\$1,811.70	\$0.00	\$108,490.82	992

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

<b>From Date:</b> 11/1/2024
<b>To Date:</b> 11/30/2024

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

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
11/12/24	NSAA CLASS B FB PLAYOFF PAYOUT		16948	61711	\$0.00	\$3,242.81	\$0.00	\$105,248.01	992
11/12/24	GRETNA EAST HIGH SCH CLASS B FB PLAYOFF PAYOUT		16948	61712	\$0.00	\$1,541.02	\$0.00	\$103,706.99	992
11/13/24	FAST MART COACH MEETING DONUTS		17018	61714	\$0.00	\$41.40	\$0.00	\$103,665.59	992
11/13/24	ALAN MAKOVICKA FB PLAYOFF OFFICIAL - SKUTT		17015	61717	\$0.00	\$130.00	\$0.00	\$103,535.59	992
11/13/24	MIKE LARSON FB PLAYOFF OFFICIAL - SKUTT		17015	61718	\$0.00	\$130.00	\$0.00	\$103,405.59	992
11/13/24	MATTHEW WILKINSON FB PLAYOFF OFFICIAL - SKUTT		17015	61719	\$0.00	\$130.00	\$0.00	\$103,275.59	992
11/13/24	PATRICK CLARE FB PLAYOFF OFFICIAL - SKUTT		17015	61720	\$0.00	\$130.00	\$0.00	\$103,145.59	992
11/13/24	ADAM SMITH FB PLAYOFF OFFICIAL - SKUTT		17015	61721	\$0.00	\$130.00	\$0.00	\$103,015.59	992
11/14/24	CASH STATE BAND & CHOIR MEALS		17010	61724	\$0.00	\$650.00	\$0.00	\$102,365.59	992
11/14/24	SCOTT CURRY REIMB - COACH MEALS		17022	61725	\$0.00	\$58.02	\$0.00	\$102,307.57	992
11/18/24	RECEIPTS FB PLAYOFF GATE - ROUND 3			8674	\$10,931.00	\$0.00	\$0.00	\$113,238.57	992
11/18/24	NSAA CLASS B FB PLAYOFF PAYOUT		16949	61729	\$0.00	\$4,474.71	\$0.00	\$108,763.86	992
11/18/24	OMAHA SKUTT CATHOL CLASS B FB PLAYOFF PAYOUT		16949	61730	\$0.00	\$2,210.82	\$0.00	\$106,553.04	992
11/19/24	RECEIPTS VB ENTRY - OM CONCORDIA			8676	\$150.00	\$0.00	\$0.00	\$106,703.04	992
11/19/24	RECEIPTS GOFAN GATE			8677	\$75.00	\$0.00	\$0.00	\$106,778.04	992
11/19/24	RECEIPTS ACTIVITY PASSES			8679	\$175.00	\$0.00	\$0.00	\$106,953.04	992
11/21/24	VALENTINO'S COACH MEETING MEAL		17033	61739	\$0.00	\$82.86	\$0.00	\$106,870.18	992
11/26/24	RECEIPTS ACTIVITY PASSES			8694	\$75.00	\$0.00	\$0.00	\$106,945.18	992
11/26/24	KELSEY APPLEBY BB OFFICIAL - LNE JAMBOREE		17038	61743	\$0.00	\$165.00	\$0.00	\$106,780.18	992
11/26/24	KELSEY APPLEBY VOID: PRINT ERROR		17038	61743	\$0.00	(\$165.00)	\$0.00	\$106,945.18	992
11/26/24	KELSEY APPLEBY BB OFFICIAL - LNE JAMBOREE		17038	61744	\$0.00	\$165.00	\$0.00	\$106,780.18	992
11/26/24	KELLAN HEAVICAN BB OFFICIAL - LNE JAMBOREE		17038	61745	\$0.00	\$165.00	\$0.00	\$106,615.18	992
11/26/24	ALYSSA KERR BB OFFICIAL - LNE JAMBOREE		17038	61746	\$0.00	\$165.00	\$0.00	\$106,450.18	992
11/26/24	PRIMA DISTRIBUTION, IN POPCORN SEED & OIL	154126	16950	61751	\$0.00	\$119.65	\$0.00	\$106,330.53	992

**Totals**      **\$30,545.25**      **\$23,009.66**      **\$0.00**      **\$106,330.53**

Accounts Payable      \$0.00

Working Balance      \$106,330.53

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: 12/4/24  
Principal: [Signature] Date: 12/4/24

**SCHOOL DISTRICT OF SEWARD  
PROPOSED WARRANTS  
DECEMBER 9, 2024**

Salaries for November	Salaries	721,925.27
Jones Bank	FIT/FICA	22,710.18
Tennessee Child Support	Garnishment	9.99
Jones Bank	FIT/FICA	177,783.93
Nebraska Child Support	Garnishment	1,166.00
ASPIRE	403b	10,550.00
Jones Bank	FIT/FICA	24,331.90
Tennessee Child Support	Garnishment	9.99
NPERS	Retirement	192,357.16
NE Dept. of Revenue	State Tax	32,781.57
Inspira Financial	Section 125	5,609.79
ACT	Assessment	7,584.00
Allen, Jennifer	Pupil Services	7,586.81
Allo	Phone	172.00
Amazon Capital Services	Supplies	2,633.05
Ameritas	Vision Insurance	1,134.72
Apace	Pupil Services	5,415.15
Auto Jet Muffler	Transportation	1,122.18
Bishop Business	Supplies	195.36
Blue Cross Blue Shield	Health Insurance	249,892.61
Bryan Urgent Care Seward	Transportation	132.00
Campbells Cleaning	Services	16,875.00
Cast, Krystin	Supplies	46.14
CDWG	Tech. Supplies	781.48
City of Seward	Other	500.00
City of Seward Utility Dept	Utilities	35,400.93
Computer Hardware	Tech. Repairs	378.00
Connot, Megan	Mileage/Training	205.10
Credit Bureau Services Inc	Garnishment	269.44
Crouch's Farm & Hardware	Maintenance	319.52
Culligan	Maintenance	439.10
DAS	Distance Learning	292.87
Doane, Maggie	St. John's Title IIA	567.21
Dominy, Jessica	Phone	238.00
Dominy, Matt	Phone	150.00
Duer, Paul	Mileage	90.00
Eakes	Maintenance	69.48
Egan Supply Co	Maintenance	3,847.50
Elan Financial Services	Travel/Mileage	1,875.41
ESU 5	Stronger Connections Grant	19,018.25
ESU 6	ESU Expense	18,264.47
ESU 7	Pupil Services	618.00
Farmers Coop	Fuel	23,295.46
Fields, Josh	Phone	600.00
Four Corners Health Department	Staff Dev.	25.00
Go Physical Therapy	Pupil Services	11,932.80
Grainger	Maintenance	661.71
Hardwood Heaven	Supplies	845.34
Hochstein, Jill	Mileage	78.20
Holiday Inn Kearney	Travel	239.90
Humanex Ventures	Staff Dev.	9,500.00
Inland Truck Parts & Service	Transportation	859.49

**SCHOOL DISTRICT OF SEWARD  
PROPOSED WARRANTS  
DECEMBER 9, 2024**

Inspira Financial	Section 125	137.70
Interstate All Battery Center	Maint. Of Equipment	775.80
John U Bacon LLC	Staff Dev.	2,500.00
JWPepper	Supplies	155.60
Kenney, Nicole	Supplies	1,500.00
Kidwell	Maintenance	1,832.00
KSB School Law	Legal Fees	136.00
Madison National Life	LTD Ins.	2,925.92
Matheson	Supplies	559.41
Mattice Lock & Safe	Maintenance	2,170.00
Memorial Health Care Systems	Transportation	35.00
Meehl, Jan	Pupil Services	2,849.74
Midwest Automotive Inc	Transportation	1,700.82
Midwest Turf & Irrigation	Maint. Of Equipment	1,032.57
NCS Pearson	Supplies	156.35
Nebraska Central Equipment	Transportation	238.60
Nebraska State Fire Marshal	Maintenance	240.00
One Source	Admin. Expense	130.00
Oriental Trading	Supplies	151.88
Pac N Save	Maintenance	663.77
Paper Tiger	Business Support	35.00
Pitney Bowes	Lease	513.69
REI	Transportation	1,787.40
Rising, Sarah	Mileage	70.90
Sasha Vazzano Choreography	Supplies	500.00
School District of Seward HS Activity Account	Supplies	100.00
Seaman, Ryne	Travel	148.79
Seegebarth, Beth	Fuel	20.00
Seward County Chamber & Development	Other	5,425.00
Seward County Clerk	Services	1,591.15
Seward County Independent	Advertising	108.64
Seward Lumber	Maintenance	8.80
Taylor, Brant	Reimbursement	26.46
Telecky, Marty	Transportation	16.00
The Autism Helper, Inc	Subscription	432.67
TK Elevator Corporation	Maintenance	393.87
Todd, Lance	Travel	21.00
Tractor Supply Credit Plan	Maint. Of Equipment	399.99
Uline	Maintenance	229.54
Unite Private Networks, LLC	Distance Learning	3,588.09
UNUM	Life Ins.	529.20
Uribe	Services	2,579.00
US Bank	Lease	2,814.35
Verizon	Telephone	208.36
Visa	Staff Dev.	3,807.58
Waterlink	Maintenance	225.00
WHC NE LLC	Services	3,600.00
Windstream	Phone	318.73
WoodRiver Energy	Utilities	7,046.88
Zultys	Phone	2,314.73

**TOTAL GENERAL FUND CLAIMS**

**1,672,139.44**

SCHOOL DISTRICT OF SEWARD  
PROPOSED BOND FUND CLAIMS  
DECEMBER 9, 2024

CATTLE BANK	DEBT SERVICE PAYMENT REFUNDING BONDS 2017	1,509,082.50
CATTLE BANK	BOND FEE	300.00
	TOTAL	<u>1,509,382.50</u>

**SCHOOL DISTRICT OF SEWARD  
PROPOSED SPECIAL BUILDING FUND CLAIMS  
DECEMBER 9, 2024**

<b>FACILITY ADVOCATES</b>	<b>H.S. BOILER PROJECT</b>	<b>143,065.00</b>
	<b>TOTAL</b>	<b>143,065.00</b>

Dr. Fields

**School District of Seward  
Staff Item for Placement on School  
Board Agenda**

I request the following item or items be placed on the Seward Board of Education agenda for the **December 2024** meeting.

The title of the agenda item and the request (may need to include what action you would like the board to take): **Band Trip 2025-26**

Seeking board approval for marching band members to travel to Orlando, FL in May 2026.

**Pertinent Background Information:**

This trip is to replace the previously approved travel to perform in the Peach Bowl in January 2026, as that game is no longer accommodating that high school experience. I presented the proposed itinerary and cost of going to Orlando at the November board meeting, and have included it here for review. Upon approval, the marching band would submit materials to audition to march in a parade in Magic Kingdom at Walt Disney World. Members would also participate in an educational experience "Sound Design" workshop at Universal. Although dates are set yet, it will be after school is completed in May 2026 but before summer activities start.

Amanda Kenney Nov. 26, 2024  
Name of Staff Member Date

**Principal's Comments:**

\_\_\_\_\_

[Signature] 11-26-24  
Principal's Signature Date



**Amanda,**

Thank you for allowing Travel With Barb (TWB) the opportunity to collaborate with you on a trip proposal for the **Seward High School Band**.

### **Table of Contents:**

- ❖ **Page 1** (current page): Explore the unique benefits of partnering with TWB.
- ❖ **Page 2:** Review the *tentative itineraries and bid sheets* for your trip to Orlando in November of 2025 or May of 2026.
- ❖ **Final 2 Pages:** Share TWB's **Added Values** with stakeholders and our **Letter of Recommendation** from the Student and Youth Travel Association (SYTA) CEO. *TWB's close association with SYTA will benefit you and your student travelers.*

### **TWB's Registration & Online Payment Portal:**

*TWB's Passenger Portal will provide efficiency, convenience, and peace of mind for your travelers and you as the Trip Leader.*

#### **Travelers Will:**

- ❖ Register for the trip, sign the Terms & Conditions, report food allergies, pre-order meals, and more!
- ❖ Choose to purchase or decline trip insurance while registering.
- ❖ Make payments via credit/debit card, or ACH draft from their bank account.

#### **Trip Leaders Will:**

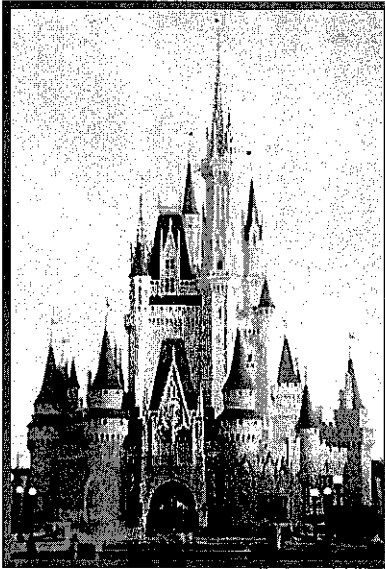
- ❖ Create rooming lists, bus lists, chaperone lists, etc.
- ❖ Conveniently access individual traveler's registration information and send specific messages to their families.
- ❖ Efficiently allocate specific dollar amounts to individual travelers from fundraising, donations, hardship cases, etc.

### **20+ Travel Experts Shape Travel With Barb's Team:**

*We are driven by the life experiences that contribute to our expertise in the student travel industry. Below highlights the experience of your travel planning experts:*

- ❖ **Barb**, Owner and President, spent 11 years as a high school band director.
- ❖ **Jen**, Business Development, was a high school choir director for 12 years.
- ❖ **Gus**, Business Development, combines his experience in group travel (Nebraska's 43<sup>rd</sup> Army band) with his degree in Business Administration.
- ❖ **Maddie**, Sales Associate, spent 6 years as an elementary music teacher and has a passion for travel.





**Seward High School Band  
Tentative Motorcoach Itinerary to Orlando  
November 4-10, 2025  
or  
May 26-June 1, 2026**

**Day 1:**

4:00 a.m. Depart Seward HS for Atlanta, GA (meals on own & stops en route)  
10:30 p.m. Approximate arrival in Atlanta and check into hotel

**Day 2:**

Breakfast at hotel

6:30 a.m. Depart Atlanta for Orlando (lunch on own & stops en route)

2:00 p.m. Approximate arrival in Orlando, transfer directly to Epcot

**Epcot** (lunch & dinner on own)

*Explore exciting attractions, enchanting international pavilions, award-winning fireworks and seasonal special events. Celebrating the human spirit, Epcot has 2 distinct realms: Future World, which features technological innovations, and World Showcase, which shares with Guests the culture and cuisine of 11 countries.*

9:30 p.m. Transfer to hotel for check-in following **"Luminous" Fireworks Spectacular**





### **Day 3:**

Breakfast at hotel

8:15 a.m. Transfer to Universal Studios

9:00 a.m. **Universal Studios & Islands of Adventure Day 1** (lunch & dinner on own in park)

*Go behind the scenes, beyond the screen, and jump right into the action of your favorite movies at Universal Studios®, the world's premier movie and TV based theme park. Unforgettable thrills and magical experiences await at The Wizarding World of Harry Potter™ Plus, enjoy the park's newest attraction- Jurassic World VelociCoaster!*

TBD **Universal Stars Performance Program "Sound Design" Workshop for Seward HS Band**

9:30 p.m. Transfer to hotel

### **Day 4:**

Breakfast at hotel

8:15 a.m. Transfer to Magic Kingdom

9:00 a.m. **Magic Kingdom** (lunch & dinner on own in park)

*Fairytale dreams come true for children of all ages at Magic Kingdom park. Delight in classic attractions, enchanting fireworks, musical parades and beloved Disney Characters across 6 whimsical lands. See fantasy become a reality as you explore Adventureland, Frontierland, Liberty Square, Fantasyland, Tomorrowland and Main Street, U.S.A. areas.*

TBD **Seward HS Band Parade Performance at a Disney Location** (TBD, pending acceptance following audition process)

10:30 p.m. Transfer to hotel following **"Happily Ever After" Fireworks Spectacular**

### **Day 5:**

Breakfast at hotel

8:15 a.m. Transfer to Hollywood Studios

9:00 a.m. **Disney's Hollywood Studios** (lunch & dinner on own at park)

*Movie magic comes to life at Disney's Hollywood Studios, awash in the glitz and glamour of Hollywood's Golden Age. Step into the action with attractions based on blockbuster movies and top TV shows—including Star Wars—and delight in exciting entertainment that puts you center stage. With the vibrancy of a bustling movie*



*set, this park features multiple sections including Hollywood Boulevard, Echo Lake, Pixar Plaza, Toy Story Land and Star Wars: Galaxy's Edge.*

9:30 p.m. Transfer to hotel

**Day 6:**

Breakfast at hotel and check out

8:15 a.m. Transfer to Universal Studios

9:00 a.m. **Universal Studios & Islands of Adventure Day 2** (lunch on own in park)

*Go behind the scenes, beyond the screen, and jump right into the action of your favorite movies at Universal Studios®, the world's premier movie and TV based theme park. Unforgettable thrills and magical experiences await at The Wizarding World of Harry Potter™ Plus, enjoy the park's newest attraction- Jurassic World VelociCoaster!*

5:30 p.m. Depart Orlando to Seward (meals on own & stops en route during overnight drive)

**Day 7:**

8:30 p.m. Approximate arrival at Seward High School





## Seward HS Band to Orlando- Motorcoach May 26-June 1, 2026

### Package Includes:

- ❖ Round Trip Deluxe Motor Coach Transportation from Seward HS to Orlando (includes overnight drive on return)
- ❖ All Ground Transportation in Atlanta and Orlando via Deluxe Motorcoach
- ❖ 5 Nights Deluxe Hotel Accommodations (1 in Atlanta, 4 in Orlando)
- ❖ 5 Deluxe Breakfasts
- ❖ 3-Day Park Pass for Disney Parks (Epcot, Magic Kingdom & Hollywood Studios)
- ❖ Marching Band Parade Performance at a Disney Property (pending audition and acceptance)
- ❖ 2-Day Park-to-Park Pass for Universal Studios & Islands of Adventure
- ❖ Universal "Sound Design" Workshop for Band
- ❖ All Taxes, Tips, Fees, and Tolls
- ❖ Tour Director provided from Travel With Barb upon request and availability

**Price Package per person is based on students in quads, adult chaperones in doubles, and free director in single occupancy.**

<u># of Students</u>	<u>Chaperones</u>	<u>Directors</u>	<u>Price per Traveler</u>
65-69	6	1	\$2320.00
60-64	6	1	\$2418.00
55-59	6	1	\$2532.00

*\*Pricing is based on current rates. Rebidding will be necessary for travel in May of 2026.*





## Travel With Barb Added Values

### Pricing:

- ❖ Transparent and accurate bidding process
- ❖ Driver & Tour Director gratuities and bus parking fees included in our initial bid price
- ❖ Online passenger registration and payment portal
- ❖ No additional fees for Credit Card or ACH (bank withdrawal) payments

### SYTA Member Tour Operator (Student & Youth Travel Association):

- ❖ Access to special rates, group perks, and student-specific travel products
- ❖ Educated on issues, trends, and conditions specific to student travel
- ❖ Trained in risk management
- ❖ Insured, vetted, and certified

### Quality Assurance:

- ❖ Dedicated Tour Director on-site
- ❖ Customized, student-centered itineraries
- ❖ SYTA-approved hotel properties with deluxe breakfast included

### Safety:

- ❖ Certified by the Center of Student Travel Safety as exceeding the minimum standards for safety and risk management
- ❖ Hotels with interior corridors
- ❖ Partnership with ABA and IMG member charter bus companies (highest safety standards)
- ❖ Two million dollar per occurrence insurance policy (one million is the industry standard)

*Through these added values, Travel With Barb is proud to consistently deliver the highest quality student trips!*



September 2022

To Whom it May Concern:

I am writing to you on behalf of **Travel With Barb** who has been providing tours for students since 2001.

Travel With Barb is a long-standing member of **SYTA**, the Student and Youth Travel Association, a global non-profit, professional trade association that promotes student & youth travel and seeks to foster integrity and professionalism among student and youth travel service providers.

SYTA creates a culture of safety planning and crisis readiness by establishing safety standards and providing planning resources, training, and education for its members. SYTA members must meet a set of standards and follow a code of ethics to be a SYTA member.

SYTA also provides certification for members through the Center for Student Travel Safety. Barb Mock and Jen Orvis have both earned their **CSTP**, Certified Student Travel Professional Certification. This is an industry designation that certifies an individual's professional business skills and denotes their specific knowledge and understanding of the student and youth travel industry.

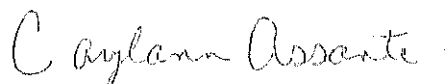
In addition, Travel with Barb has earned the professional distinction of **CSTO**, Certified Student Travel Organization. This is the highest level of safety and risk management certification in our industry, and we are proud that Travel With Barb is one of the few companies in the world that has demonstrated compliance with all required standards.

For educators and administrators, SYTA sponsors *Teach and Travel*, the most comprehensive resource center for educators who plan, authorize, and implement student group travel. Teach and Travel is dedicated to helping educators understand the issues, trends, and insights into the social and educational benefits of student travel.

Today, many school administrators' boards recognize the value of SYTA membership in selecting their student travel companies and have incorporated SYTA membership as a key criterion in their selection process and vendor lists. They also expect and require that operators they work with hold comprehensive insurance including Errors and Omissions.

If you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,



Carylann Assante, CAE  
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