

Agenda

1. Preliminary Procedures
 1. Call meeting to order & announce Open Meetings Act is Posted
 2. Public Notice as publicized per board policy
 3. Roll Call
 1. Action to excuse board members if necessary
 4. Pledge of Allegiance
 5. **1.5 Mission The school district of Seward--where every student, every day is a success--affirms that all students will have the skills to become productive and contributing members of a global community. In cooperation with family and community members, the district is committed to the development of each student academically, emotionally, socially, and physically.**
 6. Approval of Agenda
2. Public Forum: (The Board President reserves the right to place time limits on individuals and topics.)
 1. Public Forum on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.
 2. Public Forum on Any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.
3. Reports
 1. Administrator Reports
 1. Student Board Report
 2. Superintendent's Report
4. Discussion Items
 1. COVID-19 Update
 2. Student Clubs
5. Old Business
6. New Business
 1. Revised Policies
 2. New Policy
 3. November 25 Professional Development Day
 4. 2019-2020 Audit
7. Future Agenda Items
8. Consent Agenda
 1. Approval of Minutes
 2. Approval of Financial Reports
 1. Treasurer

2. Budget
 3. Activities
 4. Athletic
3. Approval of Claims
 1. General Fund
 2. Gifts & Donations
 3. Unemployment
4. Approval of Consent Agenda
9. Enter into Executive Session to discuss collective bargaining
 1. Restate that the reason the board is entering into Executive Session is to discuss Collective Bargaining
 2. Exit Executive Session
10. Adjournment

Please publish the following legal notice in the November 4, 2020 edition of the Seward County Independent. Thank you.

NOTICE OF SCHOOL BOARD MEETING

The board of education of the School District of Seward will meet in regular session on Monday, November 9, 2020 at 5:30 p.m. for a board study session to be followed by the 7:00 p.m. regular business meeting. The meeting will be held at the Administrative Offices located at 410 South St., Seward, Nebraska. An agenda for the meeting which shall be kept continually current is readily available for public inspection at the Superintendent's Office during normal business hours.

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

School District of Seward Board Report

November 9, 2020

Jessica Dominy, Principal
Seward Elementary School

Enrollment: as of November 2, 2020

- Preschool: 47
- Kindergarten: 104
- 1st Grade: 90
- 2nd Grade: 105
- 3rd Grade: 92
- 4th Grade: 109
- Total: 547

Upcoming Seward Elementary Events:

- November 10th: PLC Meetings
- November 11th: Veterans Day (see below for details)
- November 23rd: PTO Meeting @ 5:30 PM
- November 25th: No School - Staff Development Day
- November 26th: No School - Happy Thanksgiving!
- November 27th: No School

Veterans Day:

Even though we are unable to have our normal Veterans Day Program, we are still planning to honor the Veterans in our families and our community by writing thank you letters and/or drawing pictures for Veterans. We are also planning to share a few songs virtually that students have been working on in music class. Our school will also wear red, white, and blue to share our appreciation for those who have bravely served our country.

Halloween Walk/Other Fundraisers for SES Playground:

In the month of October, the PTO sponsored two different fundraisers to raise money for our new playground. At the beginning of the month, we had a Penny War contest where grade levels competed against each other to bring in coins or dollars. With a \$1,500.00 donation from Daws Trucking, we raised over \$6,000.00 during Penny Wars. Last week, we also held the PTO Halloween Walk, which raised nearly \$4,000.00. It was so fun to see the students dressed up in costumes at this event. I am very thankful to have such a positive, supportive PTO that is willing to help with the playground. We are hoping to have a couple more fundraisers this year to add to our total. I have recently spoken with two different playground companies and have requested formal bids be placed for review. The two companies are Sterling West and Crouch Recreation. I will keep you posted when we have more information.

Parent Teacher Conferences:

Our Seward Elementary Parent Teacher Conferences went well this year once again. We had nearly the same turn out of in person conferences as in a typical year (approximately 97%). We were glad the conferences were well-attended so we could share the great things students are learning about so far this year!

Board of Education Report
Seward Middle School - Mr. Kirk J. Gottschalk
9 November, 2020

1. Middle School Activities:

- 10 Nov. - Wrestling Triangular at Central City, 1630 hrs. (4:30 pm)
- 11 Nov. - Veteran's Program, 0830 hrs.
- 12 Nov. - 8 Girls Basketball vs Barr (Home) 1600 hrs. (4:00 pm)
- 12 Nov. - 6th Grade Vocal Concert, HS Theater, 2000 hrs. (8 pm)
- 16 Nov. - 7th Girls BBall @ Columbus, 1615 hrs. (4:15 pm)
- 16 Nov. - 8th Girls BBall vs Columbus, (H) 1615 hrs. (4:15 pm)
- 17 Nov. - 7th Girls BBall @ Westridge, 1615 hrs. (4:15 pm)
- 17 Nov. - 8th Girls BBall vs Westridge (H), 1615 hrs. (4:15 pm)
- 17 Nov. - Wrestling Quad @ Columbus MS, 1615 hrs. (4:15 pm)
- 19 Nov. - 7th Girls BBall vs Barr, (H) 1615 hrs. (4:15 pm)
- 21 Nov. - Wrestling Invite @ Howells-Dodge HS, 0900 hrs. (9 am)
- 23 Nov. - 7th Girls BBall @ Aurora HS, 1630 hrs. (4:30 pm)
- 23 Nov. - 8th Girls BBall vs Aurora (H), 1630 hrs. (4:30 pm)
- 24 Nov. - 7th Girls BBall vs Col. Scotus, (H) 1630 hrs. (4:30 pm)
- 24 Nov. - 8th Girls BBall @ Col. Scotus, 1800 hrs. (6 pm)
- 30 Nov. - Wrestling Quad. (H), 1800 hrs., (6 pm)
- 1 Dec. - Seward 7/8 Girls BBall Tournament @ M.S., 1630 hrs. (4:30 pm)
- 1 Dec. - 7/8 Girls Basketball at Schuyler (B/C Teams Only), 1630 hrs. (4:30 pm)
- 3 Dec. - Seward 7/8 Girls BBall Tournament @ M.S., 1630 hrs. (4:30 pm)
- 3 Dec. - 7/8 Girls Basketball at Crete (B/C Teams Only), 1600 hrs. (4 pm)
- 5 Dec. - Wrestling at Schuyler Invite, 0830 hrs. (8:30 am)
- 7 Dec. - 7th Girls Basketball vs York (Home), 1630 hrs. (4:30 pm)
- 7 Dec. - 8th Girls Basketball at York, 1630 hrs. (4:30 pm)
- 12 Dec. - Wrestling Invite @ Centennial, 0900 hrs. (9 am)

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

5th Grade: Rydesa Else, Jack Langer, Logan Rising, Lily Jackson, Kennedy Duncan, Wyatt Borgman, Noah Roth, Korben Fernau

6th Grade: Riley Jacobsen, Olivia Brozovsky, Alexis Solano, Alexis Collings, Abigail Craig, Delaney Manley, Kylee Josoff

7th Grade: Tresten Hass, Peyton Wiseman, Avery Rodocker, Rilynn Hiser

8th Grade: Maya Hubach, Sierra Brauer, Will Ratkovec, Trevor Nelson, Regan Wiesen, Caleb Jackson, Dylan Hochstein, Lillian Kronaizl

3. SCIP - School Community Intervention Program. We currently have 19 students who have been referred to the SCIP team. Four are currently involved in the Youth Assistance Program (YAP), which involves a counselor from Blue Valley Behavioral Health coming in and conducting a screening/evaluation which includes 6 sessions at no charge to the family. The other kids are in the discussion and monitoring process which may take them to the counseling stage.

4. Teammates. This is our mentoring program where adults in the community are trained then matched with students who could benefit from a positive role model from outside the home. Students meet with their mentor for one hour a week at school. We have 18 kids who are matched with mentors at this time and several more who we are trying to get matches for. Two of those 18 matches are meeting through ZOOM whereas the others are meeting in person. Mrs. Kimbrough has taken over the position as our new Teammates district Program Coordinator and said she is learning plenty with this program.

Seward High School



Seward High School
532 Northern Heights
Seward, NE 68434
402.643.2988
402.643.2599 (fax)

Scott Axt
Principal

Jill Johnson
Vice Principal

John Moody
Activities Director

Noelle Baker
School Counselor

Kevin Fields
School Counselor

Carmen Johnson
Registrar

Mary Russell
Business Manager

November 20 Board Report

Submitted by Scott Axt, Jill Johnson and John Moody

SHS One Act Competition

This year Seward High School is preparing one show for central conference and district competitions, "The Actors a comedy in one act" written by Alex Emerson Acuff and directed by Patrick Runyan. Over 35 students will participate as actors and crew. Bewildered Harbo doesn't know he is dead and it is up to William Shakespeare to shed some light on the poor man's fate. While Harbo is being judged by "the big guy" and awaiting his fate, he is "entertained" by a motley group of actors ranging from Charlie Chaplin and Edwin Booth to other actors and actresses who were great during their time on earth.

Our competition dates are November 24th (Conference) and December 1st (Districts).

After School Study Group:

Students have access to extra assistance on Monday-Thursday each week from 3:45-4:45 p.m. in the Seward High School library. Students have access to Seward High School staff members. Students needing computer access are also welcome to attend. We have seen good attendance and we appreciate the support that we receive from Concordia University who is providing 3-5 students helpers per night.

Fall Sports

Seward High had an outstanding Fall sports season highlighted by the Girls Cross Country team capturing the Conference and State titles. The boys cross country team qualified for State too.

Softball finished as Conference Runner-up, District Champion, and earned a berth in the State Tournament.

Girls Golf team earned a berth in the State Golf tournament in Gering.

Football qualified for the State Football Playoffs. They traveled to #1 seed Bennington on October 30th.

Volleyball finished as district runner-up to champion Northwest.

Parent/Teacher Conferences:

The second round of parent/teacher conferences is scheduled for Tuesday, November 10 from 5:30-7:30 p.m.

Junior Parent/Guardian Session with Counselors (6:45-7:30)

A special program will be held for the parents/guardians of junior students the evening of the November 13 parent/teacher conferences. The presentation will start at 6:45 p.m. in the new theater and will last approximately 45 minutes. School staff will share information regarding post-high school admissions tests, college planning, financial aid, and 2021-2022 course registration.

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

The Term 1 PRIDE Recognition Rally was done via Striv TV on October 15th. Students viewed the program in their classroom while honored students were able to come to the south lobby to receive recognition. The SHS jazz band performed as well as Apollo 5, a group of five SHS juniors. The program also including an alumni address from Class of 1969 graduate, Dr. Karl Wood, a professor at Purdue University.

Friday Night Frights Movie Night

The Bluejay Leadership Team hosted an outdoor movie night on October 23rd called Friday Night Frights. This was held in lieu of a homecoming dance. We had over 200 kids registered to attend, but the cold weather pushed the crowd to just over 70.

Honor Roll: 1st Term Honor roll

College Week:

October 12th – 16th was the sixth annual “College Week” for SHS. All staff at SHS contributed to the week by wearing gear associated with the colleges they attended, by sharing their personal postsecondary stories with students, and through participation in the array of activities offered throughout the week. A big thank you to our counselors Noelle Baker and Kevin Fields for the work they did behind the scenes to make the week a success! Overall it was a great week for our students and school. We had a tremendous number of students apply to many different colleges and I feel that we accomplished our objectives of improving college and career awareness to all of our student body.

Senior Banner/Spirit Apparel:

In the past, seniors have been able to independently order senior banners for specific sports for their personal use. This option is still available; additionally, the school has also established a new systematic opportunity that allows us to honor more students in more activities as well as save students money by incorporating all of their activities into one banner. Seniors wishing to have a banner displayed in the main lobby may visit: <https://shop.sportsexpress.biz/sewardschools/>. Fans will also find Seward High spirit apparel at the same site.

End of First Semester and Start of Second Semester:

The last day of classes before winter vacation is Tuesday, December 22. Classes will dismiss early at 1:30. School resumes with the start of second semester January 5th.

NSAA Moratorium:

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

Class of 2021 Commencement Ceremony:

The 136rd annual Seward High School commencement ceremony will be held Sunday, May 16, 2021, at 2:00 p.m.

Staying Connected with Seward High School:

Building/District Website: www.sewardschools.org

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

Twitter: @SewardBlueJays

Activity Calendar: www.centralconference.org

Enrollment Numbers:

Grade 9-126

Grade 10-136

Grade 11-149

Grade 12-121



School District of Seward Board Report
Connie Biaggio, Director of Special Services

November 3rd, 2020

Focusing on one day at a time is certainly a goal this year and still October disappeared just like that and here we are in the month of November!

Here's a list of what 's coming up in relation to district special programs in November and early December.

November 5th and 6th- Nate Stepp, Dr. Dominy and I will be virtually attending the Tri State Special Education Law Conference. This conference brings in working special education lawyers from across the nation to share with special education personnel current issues that are being litigated. The sessions this year may have a slightly different focus given the pandemic impact on programming.

November 9th, 16th, and 23rd are the dates of the SHS, SMS and SES Special Education Building Level PLC's. These PLC's were begun last year and are set to occur every other month throughout the school year at the building level and also at the district level five times annually.

November 10th- A Seward County Sixpence Advisory Board meeting is set to occur at 9 a.m. at Centennial Schools. At this meeting, Sixpence State Level data and our Seward County program data from the 2019-2020 year will be shared. Another topic of discussion will be the services that are continuing to occur with Sixpence families via different formats and future goals for the 2020-2021 year.

November 12th- A HAL Leadership team meeting has been set to allow for the review of district wide student HAL nominations. We have **25** nominations district -wide which will be reviewed on this date.

November 15th- The State Immunization report is due to DHHS.

November 16th- At 2:00 p.m., the Seward School District Rule 11 Early Childhood Advisory Board will meet in Room 110 at Seward Elementary. The purpose of the meeting is for Seward Schools to share and communicate with attendees the current District early childhood program plan, discuss strengths, barriers, and gaps in regards to connecting with other Early Childhood programs/personnel within the community and share potential training opportunities.

November 16th - Letters will be mailed to the parents of the HAL nominated students regarding eligibility, monitoring for a year or no identification at this time.

November 30th- The Special Education Alternate Assessment 1% Delineation report is due. A count of each special education student that will be taking the NSCAS via an alternate assessment in the spring of 2021 must be completed. For grades 3-8 and 11. The data is also expected to be broken out by verified disabilities. The Federal and State goal is for a district to have no more than 1% of their students in grades 3-8 and 11 being assessed through the alternate assessment format. The chart below outlines the District 's Alternate Assessment Percentages across the past few years.

	2017			2018			2019		
	ELA	Mat h	Scien ce	ELA	Math	Scienc e	ELA	Math	Science
Number of Alternate Assessments	8	8	4	10	10	4	14	14	6
Total Number of District Assessments	751	753	336	726	726	341	744	744	346
Participation Percentage	1.07	1.06	1.19	1.38	1.38	1.17	1.88	1.88	1.73

December 1st - The Title I Annual Caseload Count of Children in Local Institutions for Neglected or Delinquent students submission is due. This count comes from the Seward OMNI Group Home and it impacts funding for Title I programing.

December 15th- The Special Education Non-Public Schools Proportionate Share report is due to NDE. This report determines the dollar amount that must be spent annually for special education services provided for non -public and homeschooled students.

NOTE: Below are the monthly numbers for Special Programs. Special education numbers are growing quickly! We had 8 students move in during the past month and only two students move out. We also have over 27 open referrals. The current grand total of identified students could reach over 350 by January of 2021 if all of the students referred were to qualify and/or our move in numbers continue to average even five students per month.

Respectfully submitted by Connie R. Biaggio, Director of Special Services

Special Service Program Numbers

Special Programs	9/4/20	10/5/20	11/3/20
HAL	121	121	121
ELL	4	4	4
ELL Monitor	5	5	5
504	27	31	33
Sixpence (SPS only)	25	18	16
SPED Referral-Public			
0-3	1	3	0
3-5	5	8	9
School Age	7	5	18
SPED			
Public: PreK 0-3	8	8	10
PreK 3-5	27	29	29
PreK Peers*	23	21	21
School Age	252	254	264
Total Public	287	291	303
SPED Referral-NP	1	2	0
Non-Public: PreK 3-5	0	0	0
School Age	23	22	22
Total Non-Public	23	22	22
Grand Total SPED	310	313	325
Title I: Public	0		56
Title I: Non-Public	0		12
Grand Total Title I	0		68
Migrant	0		0
Immigrant	0		0



November 2020 Board Report for Curriculum and Staff Development

Board Members,

I hope this report finds all of you well. We are in November and we have much to be proud of as a district. While it has certainly been a struggle for our students and staff to navigate learning during a pandemic, our students will benefit for a lifetime because of the learning we have been able to provide. Remote learning for quarantined students seems to be growing again, which does cause additional work for the teachers, but they continue to rise to the challenge. Day by day our students and staff are persevering and developing resiliency as we make this journey together.

SCHOOL DISTRICT OF SEWARD
410 South Street
Seward, NE 68434

Curriculum

As you know, this year we are focusing on our Career and Technical Education curriculum. As part of the grant that we were awarded through reVISION, we are having to think proactively about the courses that we are offering in our registration guide. At this time, it looks like we will be able to add the Project Lead the Way courses of *Introduction to Engineering Design*, and *Civil Engineering and Architecture*. The Project Lead the Way courses are designed to be hands-on and career development focused.

Instruction

As I mentioned above, all of our teachers have been impacted by remote learning. Gathering supplies and materials, making a progression for students with work sent home, live zoom, recorded zoom, google Classroom, SeeSaw, etc. We are doing our best to keep students on track while they are in the remote setting. Each school has created a one-page document that outlines roles and responsibilities for teachers, students, and parents.

Staff Development

Our October Staff Development Day was a success. We gave teachers choice regarding the mental health choices they selected. We had excellent sessions including mindfulness, yoga, anxiety during a pandemic, supporting young students and their mental health, etc. Teachers were also able to meet in vertical department meetings where they shared information and collaborated about struggles within each department. We had a small number of staff attend CPR training while the rest of the staff had plan time related to remote learning.

Assessment

This month we will be completing our Annual Report that will be distributed to our stakeholders through the Seward Independent and the free paper associated with the Seward Independent. The annual report does have information about assessments- we will have to use our 18-19 assessment scores for this area. The annual report also highlights the accomplishments of our athletics, activities, and clubs. We also use the annual report as a time to highlight some of our projects and renovations.

Food Service/Wellness

Staffing continues to be the biggest challenge for food service. We are ready to give breakfast at the high school a try. The only challenge we see regarding breakfast is sustaining staff for this area.

Thank you for your support!

Dr. Matt Dominy

NOVEMBER STAFF DEV. NEWSLETTER

— A NEWSLETTER FOR THE SEWARD STAFF BY DR. DOMINY —

POSITIVE TEACHER AFFIRMATION

I am very fortunate to get to travel between buildings and see all of the wonderful work you are doing every day. Our students and staff will certainly be impacted by this pandemic for years to come. However, you are providing your students an opportunity for an education that will enable them to access all that life has to offer down the road. You are maintaining high expectations for your students in an environment that recognizes the great difficulties this pandemic has presented us. Below you will find some teacher affirmations, I believe these things about you and hope that you believe these things about yourself.

- My classroom is a positive space.
- I am calm and in control at all times.
- My students trust me.
- I look for the good in the most challenging child.
- First and foremost, I start with kindness.
- Everyone is doing the best they can, including me.

A CRISIS WILL REVEAL THREE THINGS ABOUT YOU. - JON GORDON

1) A crisis will reveal who you are.

Just as lemon juice comes out of a lemon when you squeeze it, what comes out of you when you are squeezed under pressure reveals what's inside you. In all transparency when I lost my job during the dot com crash in 2001 the pressure revealed that I was filled with fear, anxiety, anger and stress. I didn't like who I was and I failed miserably during that time. But I also found my faith then and that would prepare me to be an encourager during this time. So when I looked in the mirror during this crisis I knew who I was. I was here to be an encourager for

How about you? Who are you? And what actions will you take? If this time has revealed you have work to do that's okay. Decide who you want to be and start working on becoming that person.

2) A crisis will reveal what you value.

How you spend your 24 hours during a day reveals what you value. How you spend your money reveals what matters most to you. Where you invest your energy demonstrates what you are focused on. During a crisis, when resources often become more scarce, what you value becomes even more clear. Like a lot of people during this time, I realized that I valued my family and relationships more than anything. While this has been a difficult time for many, I know I'm not alone when I say that my relationships with many people have been strengthened during this time.

What do you value most right now? Where are you investing your time, energy, money, and resources? Do you need to make any changes?

3) A crisis will reveal what you believe.

You may think you believe something but only through a crisis will you discover if you truly believe it. There were so many moments since March where I was tested and discovered during the uncertainty, in the face of adversity, and through the challenges and choices that my faith was real and I truly believed in the power of positivity. I know from the countless people I've spoken to via virtual keynotes, Zoom meetings and social media that positivity is essential, especially during a pandemic. I've seen people, companies and teams thrive during this time because of the work we have done together and as a result I am more passionate than I have ever been about developing positive leaders, teams and schools. I believe in this work. I believe in you and I believe the best is yet to come.

What do you believe? Is it serving you? Do you need to change what you believe in order to create a better result?

GRIT

Practice Should Be Deliberate

According to Swedish psychologist K. Anders Ericsson (b. 1947), experts (and people on their way to expertise) practice their craft differently from the rest of the population. Instead of going through the motions and practicing what they already know they can do, high achievers set small stretch goals for themselves, such as swimming a second faster than the day before or focusing on 16 bars of music until they can be played flawlessly. When that goal is met, another is created. Ericsson calls this deliberate practice, and Duckworth believes it is one of the things that separates gritty people from the rest of the population.

managing others, Duckworth writes. Anything can be mastered with consistent and deliberate practice.

What are the implications for us when it comes to student learning? Are we having students do the right "deliberate" practice in order to build expertise? How do we help students monitor their learning and set small "stretch" goals?

The Power of Passion + Perseverance: Angela Duckworth



Seward High School BLT Board Report

November 2020

Anna Hughes

Friday Night Frights

In lieu of a homecoming dance, we had a movie night called “Friday Night Frights”. On October 24th, after the home football game, students were able to head back to the high school and watch *A Quiet Place*. Over 200 people signed up to go but not all attended. Even though the weather wasn’t necessarily ideal, many brave students stuck it out. There were many prizes given to these brave souls. There was also an interviewer from Nebraska Public Schools Advantage who wanted to know more about this event. He interviewed students to see how the event went. I have attached the link to the article below.

<https://www.nebraska-advantage.org/friday-night-frights-place-homecoming-dance-seward-students-bundle-sit-frightening-flick>

Extracurriculars

- Cross Country - Both boys and girls teams qualified for state, and the girls ended their season taking home the Class B State Championship!
- Volleyball - The team wrapped up their season last Saturday at the district finals at Grand Island Northwest.
- Softball - The softball team ended their season at the state tournament in Hastings.
- Girls Golf - The girls’ golf team qualified for the state tournament in Gering.
- Football - The Bluejays made the state playoffs and ended their season by playing Bennington.
- Band - The band had their first concert last Monday, which was also available to watch on Striv.

- Clubs - FBLA members are competing in an online stock market challenge. FFA members are preparing for their LDEs. FCCLA members are preparing for their STAR competitions. FCCLA was also a Sock Drive called Soctober this past month. Along with these preparations, the clubs have been working together to bring in food to donate to since there will not be a food drive this year.
- Winter Sports - Winter sports practices will be starting on November 16th.

NASB Monthly Update for Board Meetings - Agenda Item: November 2020

View the Monthly Update in video form now at:

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

[October Board Notes - Newsletter](#)

“NASB Update”

As a board, some items you should doing, or have completed during **November** include:

- Review the District and each Building AQuESTT Classification
- District Assurance Statement. On or before November 1, the school district must submit their Rule 10 Accreditation Assurance Statement to NDE. The statement must be signed either by the superintendent and/or a member of the governing board.
- ESU Assurance Statement. On or before November 1, the ESU must submit their Rule 84 Assurance Statement to NDE.
- Fall Membership Report. On or before November 1 the superintendent of each school district shall submit to the Commissioner of Education a report described as the annual financial report. Failure to meet the November 1 deadline could result in state aid granted pursuant to the TEEOSA be withheld until such time as the report is received by the department.
- Appoint Delegate Assembly Representative – Delegate Assembly is Friday, November 13 at 1:00 PM CT
- Review and Authorize School District Audit – On or before November 5, a copy of the Audit Report shall be filed with the Commissioner of Ed. and Auditor of Public Accounts.
- Collective Bargaining – On or before November 1 negotiations shall begin. No fewer than four negotiations meetings between the certificated and instructional employees’ collective-bargaining agent and the board’s bargaining agent.
- ESU Yearly Report – On or before November 1, each ESU is required to publish a Report of Yearly Activities of the ESU Board. The report shall include the amount of revenue received and expenditures itemized by categories.
- Review Annual Emergency Safety Plan
- District Resource; Fall district enrollment figures Board-Superintendent Relations
- Distribute the superintendent evaluation to be completed by each board member. *NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents.

NASB’s Video Resources: <http://members.nasbonline.org/index.php/news-resources/videos>

- Legal Resources, NASB’s Live & Learn Series, Q&A’s with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

Networking & Events: <http://members.nasbonline.org/index.php/events>

- **2020 (Virtual) Delegate Assembly** – Tuesday, November 13, at 1:00 PM CT. If you have any questions about the upcoming Delegate Assembly, please email Sallie or call 800-422-4572
- **2020 State Education Conference** – Registration to participate virtually is still open for the annual State Conference as well, to be held both in-person and virtually November 18-20 in Omaha.
<http://members.nasbonline.org/index.php/state-education-conference>
 - See all of Sharon’s updates in this months video!
- **New Board Member Workshops & Webinars** - Registration is Open, you should have received a postcard in the mail, the first event starts November 30th, learn more at
<http://members.nasbonline.org/index.php/new-board-member-workshops>

Advocacy/2021 Legislative Session:

- The 2021 legislative session begins January 6. Keep tabs with all things pertinent to your school at NASB’s Govt Relations page at <http://members.nasbonline.org/index.php/government-relations>
- The **2020 Delegate Assembly** will be virtual this year on November 13 at 1:00 PM CT. Make sure your board is represented.
- Stay engaged during the Session and follow along with the bills NASB is tracking at:
<https://nasb.enviseams.com/legislative-bills> and through NASB’s **Legislative Notes** e-updates.

NASB COVID-19 RESOURCE LINKS

- <http://members.nasbonline.org/index.php/news-resources/covid-19-resources>
- We are continuing to add items & updates as they arise

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

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>

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

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

3014
Use of School Property

Community Use of School Facilities

School facilities are primarily intended for the District's educational and extracurricular activity programs. School facilities are, however, made available for use by outside groups to further the interests of the District and the community. Use by non-school groups is allowed pursuant to an application process and is subject to the terms and conditions set forth in this policy.

1. Application for Use.

Outside groups that wish to use school facilities must submit a completed Application for Use form signed by a representative of the outside group who has authority to commit the outside group to the terms and conditions of the Application. The outside group, as Applicant, shall specify the nature of the intended use, the dates and times of the requested use, and the facilities for which use is requested.

The form shall be developed by the administration. The form shall include the statement that:

This application is subject to the terms of the Board's "Community Use of School Facilities" policy. The terms and conditions of that policy are incorporated into this application by this reference. Applicant accepts all such terms and conditions.

2. Acceptance of Application for Use.

Acceptance or rejection of applications shall be the responsibility of the Superintendent or the Superintendent's designee.

Applications shall not be rejected for any unlawful reason, including unlawful discrimination on the basis of race, national origin, gender, religion, disability, age, marital status, or veteran status, and including the applicant's legally protected exercise of constitutional or statutory rights.

The District's facilities are designated as nonpublic forums. Accordingly, applications shall not be accepted for:

- a. Uses that may conflict with or that disrupt the District's educational or extracurricular activity programs.
- b. Uses inconsistent with the mission of the District.
- c. Uses that present an unacceptable risk that the conditions of use set forth in this policy will not be adhered to; either due to the nature of the requested use or the character of the group or individuals within the group.
- d. Uses that present an unacceptable risk of damage or unacceptable wear and tear to facilities or equipment.
- e. Uses for outside commercial activities except with approval of the Board; and except for camps and other activities for high school students subject to and consistent with Bylaws of the Nebraska School Activities Association.
- f. Uses that involves gambling or games of chance.
- g. Uses that involves a group or activity which advocates or condones the violent

- overthrow of the Constitution or of the government.
- h. Uses that involve the meetings of secret clubs not open to members of the public.
- i. Non-community type uses such as wedding receptions, slumber parties, personal use and similar activities.

Applications for use of facilities may be denied based on unsuitability of the date or time of the requested use. Facilities will generally not be available for community use at times when school staff are not available to monitor the Applicant's use, such as on legal holidays; before 7:00 a.m.; after 10:00 p.m. and Sunday mornings prior to Noon.

Leases of school facilities require approval of the Board. As such, Applications that request long-term use of facilities in the nature of a lease will be denied.

Applications may be denied based on the determination of the Superintendent or the Superintendent's designee that the Applicant does not have the financial ability or financial responsibility to pay fees or expenses or to reimburse the District for any damages that may be sustained to facilities or equipment or any liability that may be created by the use.

When an Application conflicts with another Application, the Applications will be accepted according to the following priority order:

- a. Events or activities that are designed to service students of the District or which are related to any function of the District, including approved school-community associations and school-affiliated non-profit groups.
- b. Tax-supported agencies such as educational entities or units of city, county or state government.
- c. Nonprofit community agencies such as private educational agencies.
- d. Groups where the majority of the members reside within the District.

For use conflicts within each group, priority will be given to the first to submit their Application; provided that the Superintendent or the Superintendent's designee may approve an Application that is not first-filed if the other Applicant's use could be feasibly changed to a non-conflicting time or area.

Applications that are accepted may not be assigned or transferred to another outside group.

Applications that are accepted are subject to cancellation by the Superintendent or the Superintendent's designee. Cancellation will occur in the event the administration reasonably determines:

- a. Any of the reasons for non-acceptance of an application exist.
- b. The Applicant fails to meet any term or condition required prior to the use. This includes but is not limited to failure of the Applicant to pay required fees or deposits or failure to show evidence that any required insurance is in place.
- c. Circumstances make the use unsuitable. This includes but is not limited to:
 - i. The condition of the facilities being unsafe. For example, the presence of snow, ice, fallen limbs or other potential hazards that the school would not otherwise clear prior to the activity or event. The Applicant may request that the District clear the hazards such that it may proceed with its activity or event. If the District agrees to do so, the Applicant shall be responsible

- for all costs incurred by the District in clearing the hazard.
- ii. School staff being unavailable to monitor the use or to provide set-up or clean-up services where the District has accepted responsibility for such.
- iii. The need to use the facilities for a school activity or purpose.

Generally, if school is closed on the date of the Applicant's intended use due to inclement weather or hazardous conditions, the Applicant's use will be cancelled.

The Applicant shall remain responsible for fees or expenses, and any deposit that has been received by the District shall be forfeited and be kept by the District, if cancellation occurs because of the fault of the Applicant. Otherwise, the District will return any deposit that has been received by the District. The District will in no event be responsible for any damages, expenses, or losses incurred by the Applicant or any person arising from the cancellation.

An Applicant may withdraw its Application at any time prior to acceptance. An accepted application may be withdrawn by the Applicant, subject to approval of the Superintendent or the Superintendent's designee. Approval is subject to the conditions that the Applicant has given reasonable advance notice (ordinarily, at least 48 hours) and that the Applicant reimburse the District for any expense the District has incurred.

3. Conditions of Use.

The conditions for use are as follows:

- a. Compliance. Applicant agrees to:
 - i. Comply with all local, state and federal laws, including health and fire codes.
 - ii. Comply with Board policies concerning non-discrimination and the use of school facilities.
 - iii. Comply with reasonable administrative rules related to use of facilities and the requests of school officials related to the Applicant's use of the facility.
- b. Disclaim School Sponsorship. The District does not sponsor or endorse the Applicant or the activity or event conducted by the Applicant. To ensure that the public understands this fact, the Applicant agrees to not make any statements suggesting such sponsorship and to publish statements of non-school sponsorship in such form and manner as the administration may request.
- c. Supervision. Applicant agrees to provide appropriate supervision of the activity or event in all respects, including supervision reasonably necessary to ensure that no person participating in or attending the activity or event:
 - i. Is presented with conditions that pose an unreasonable risk of personal injury or damage to personal property.
 - ii. Enters any area of the school facilities that the Applicant has not been given permission to use, or accesses any school records.
 - iii. Engages in the use of tobacco, alcohol, or illegal drugs, or is under the influence of alcohol or illegal drugs.
 - iv. Possesses a firearm or a weapon.
 - v. Engages in disorderly, lewd, or lascivious conduct.

- vi. Engages in any criminal behavior.

Applicant shall remove any person from the activity or event who engages in any of the above listed conduct. Applicant agrees to report to the school administration by the close of the next business day the identity of any person who engaged in any of the above listed conduct and the details of the conduct. If the offending person is a student, the report shall be made immediately.

In the event the school administration determines that the nature of the activity or event warrants the presence of security services, Applicant agrees to provide such security services.

Applicant agrees to ensure that all persons attending its activity or event are off school grounds at the end of its time of permitted use, except for students or school staff who are authorized to remain for a school-related purpose.

- d. Condition of Premises. Applicant agrees to:
 - i. Conduct a reasonable inspection of the premises prior to the activity or event to ensure that the premises are safe for the intended use. In the event of any unsafe condition, Applicant shall notify an administrator. In the event the unsafe condition is not corrected prior to the activity or event, the Applicant shall postpone or cancel the activity or event.
 - ii. Not use or allow any school equipment to be used without express approval of school administration.
 - iii. Not bring or allow others to bring food or beverages on to school grounds without express approval of school administration.
 - iv. Not bring or allow others to bring or use any flammable items (including candles or incense) or any volatile chemical or any explosive.
 - v. Not use any electrical equipment that has been brought onto the premises without express approval of school administration.
 - vi. Not allow the wearing of street shoes or shoes with black soles on gym floors or other protected surfaces.
 - vii. Not park or allow others to park in fire lanes or reserved spaces or in any manner inconsistent with the school's parking rules.
 - viii. Not cause or allow others to cause damage to school facilities or equipment.
 - 1. In the event damages are sustained, Applicant accepts responsibility for reimbursing the District for the cost of repair or replacement.
 - 2. Applicant agrees that the school administration's determination that damage was sustained in connection with the Applicant's use, and of the cost of repair or replacement, is controlling.
 - 3. Applicant shall immediately report to the school administration any damage to school facilities or equipment that occurs during the Applicant's use of school facilities that may present a risk of injury to students or any subsequent users. Any other damage shall be reported by the close of the next business day.
 - ix. Return the facilities in as good a condition as it was prior to use. This includes, without limitation, cleaning, removal of trash, and returning tables and chairs and other school property to their proper location. The clean-up shall be promptly completed. In the event the District provides the clean-up service, Applicant agrees to reimburse the District for the

cost of such clean-up.

- x. Remove any property brought in by the Applicant and by any person attending the activity or event. The District is not responsible for any personal property that is left on the premises.

e. Financial Responsibility. Applicant agrees to:

- i. Procure, at its own expense, a Comprehensive General Liability insurance policy naming the District as an additional insured. This policy shall be written with a minimum of \$1,000,000 Combined Single Limit per occurrence. A Certificate of Insurance evidencing coverage must be submitted prior to the Applicant's use.
- ii. The insurance requirement is subject to waiver by the Superintendent or the Superintendent's designee only in circumstances where the intended use presents very little potential for injury or damage and the activity or event is designed to serve the District's students or staff.
- iii. Indemnify and hold the District, the Board, school employees and agents of the District harmless from any and all claims, demands, causes of action, or lawsuits for any death or personal injury or damage to property sustained during, caused by or arising out of the Applicant's use of school facilities.

4. Fees for Use.

The Superintendent or Superintendent's designee shall establish a daily use fee schedule that establishes rates for specific parts of the school facilities (that is, kitchen, auditorium, gymnasium, athletic field, classrooms, meeting rooms). The rates shall be reviewed on a periodic basis; with the review to occur no less than every two years.

The fee rates shall be in an amount sufficient to cover estimated staff time and direct costs associated with:

- a. Processing. Cost of processing the Application, postage, invoicing and coordination of the use.
- b. Access. Cost of providing access; such as unlocking doors before use and locking after use, turning lights on and off, and disarming/re-arming security systems.
- c. Custodial. Cost of providing custodial or maintenance services to prepare the facility for the use and for clean-up after the use.
- d. Kitchen. Cost of providing access to the kitchen facilities; as ordinarily any permitted use of the kitchen will require the presence of a member of the school's food service staff.
- e. Monitoring. Cost of administrative or other professional staff to monitor the Applicant's use to ensure compliance with the terms and conditions of the permitted use.
- f. Security. Cost of providing security services when determined to be needed for the activity or event.
- g. Sound & Lighting/School Equipment. The only people allowed to use the sound & lighting equipment in the theater are to be school personnel specifically trained to use such equipment. No other people outside the school are to use it. Any group using the theater will be required to pay a Maintenance Surcharge of \$10, which

will go into a fund used to replace lights, sound equipment, etc.

- h. School Equipment such as projectors, VCR's, musical instruments, etc., may not be loaned or rented for use outside of the school without special permission of the activities director or his/her designee. Use of school space does not include use of school equipment unless specifically permitted. Use of school equipment when required must be by school personnel, the cost of which will be added to the regular fee.

The fee schedule shall be applied evenly to all Applicants, with two exceptions:

- a. A different fee may be assessed where the Superintendent or Superintendent's designee reasonably determines that the Applicant's use will require staff time or cause direct costs different than those used in establishing the fee schedule.
- b. A fee waiver or reduced fee rate shall be given for use where the activity or event is designed to serve students of the District or children; such as approved school-community associations and school-affiliated non-profit groups and summertime sports leagues, sports camps, etc., that are subject to NSAA regulations.

5. Use Consistent with NSAA Bylaws.

Use of school facilities for activities that are subject to the Bylaws of the Nebraska School Activities Association (NSAA) shall be permitted subject to and in accordance with the NSAA Bylaws. Such use shall be consistent with this policy for non-school groups. Examples of acceptable use of school facilities for activities are:

- a. Summer Leagues. There must be evidence that the organization or individual conducting the league has rented or leased the facility (for example, via an Application for Use) to prove the school is not involved in its sponsorship or funding.
- b. Commercial Sport Camps/Clinics. School facilities for use by individuals, including the District's own coaches or other organizations for commercial camps/clinics or schools. Camps conducted by high school coaches shall be publicized as open to all area individuals wishing to attend and not limited to students from the coach's high school.
- c. All-Star competition that involves graduated seniors.
- d. Competitive meets and contests sponsored by non-school groups.
- e. Facilities approved under the above stipulations include: gymnasiums, tracks, swimming pools, tennis courts, athletic playing fields, and baseball and softball diamonds.

Adopted on: June 14, 2010

Revised on: August 10, 2020

Reviewed on: _____

Class I	Civic organizations devoted to community interest and child welfare. Admission and donations not solicited. No charge and must be approved by the activities director. There will be no rental fee but, the \$25/hour per custodian fee will still apply.
Class II	Organizations not operating for profit but devoted to community interest. Admission is charged or donations are solicited.
Class III	Groups operating for a profit.

Facility	Class I	Class II	Class III
Classroom <ul style="list-style-type: none"> Fee includes minimal custodial services to check classroom at conclusion of use-subject to additional charge for custodial services. 	\$25	\$25	\$25
Gym <ul style="list-style-type: none"> Half-Day Full-Day Fee includes minimal custodial services to check facility at conclusion of use-subject to additional charge for custodial services. 		\$70 \$140	\$200 \$400
Theater <ul style="list-style-type: none"> Half-Day Full-Day Sound & Lighting- per person/per hour Maintenance Fund Surcharge Fee includes minimal custodial services to check facility at conclusion of use-subject to additional charge for custodial services. 	\$25	\$100 \$200 \$25 \$25	\$200 \$400 \$25 \$25
Kitchen <ul style="list-style-type: none"> Half-Day Full-Day Fee includes minimal custodial services to check facility at conclusion of use-subject to additional charge for custodial services. 		\$25 \$50	\$50 \$100
Custodian Fee \$25/ hour per custodian needed			
Open or closing fee-if applicable	\$30	\$30	\$30
Snow removal \$100/ hour	\$100/hr	\$100/hr	\$100/hr
Track		\$250	\$300
Other SPS Facilities	TBD	TBD	TBD

TBD=To be determined.

Half Day= 1-4 hours. Full Day= 4+ hours

Total Cost of Rental _____

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public. Notice of regular and special meetings shall be published in a newspaper of general circulation within the district and, if available, on the newspaper's website. Newspapers of general circulation in the district include, but are not necessarily limited to, the _____ or the Omaha World-Herald. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

Steve Williams 9/16/20 9:20 AM

Deleted: [OPTION A: Posting in 3 Locations, Local Paper Optional]

Unknown

Field Code Changed

Steve Williams 5/12/20 2:18 PM

Deleted: posted in three prominent places within the school district

Steve Williams 5/12/20 2:20 PM

Deleted: in a newspaper of general circulation within the district if, in the opinion of the superintendent, it is convenient and useful to do so

Steve Williams 9/16/20 9:21 AM

Deleted: [OPTION B: Posting on Website; Local Paper Optional]

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public. Notice of regular and special meetings shall be posted on the school district's website. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting in a newspaper of general circulation within the district if, in the opinion of the superintendent, it is convenient and useful to do so.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

Steve Williams 5/25/20 6:00 PM
Deleted: and the updated date, time, and location of the postponed meeting

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and may be published on the school district's website.

Adopted on: _____
Revised on: _____
Reviewed on: _____

3001 Budget

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

Proposed Budget. The superintendent shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

Budget Hearing Notice. Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing.

Budget Hearing. The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

Budget Hearing Documents. The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

Budget Adoption. After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including

Author

~~Deleted:~~ The board shall present the proposed budget to the public so that patrons may review it and participate in any public hearing(s). The board shall consider and adopt the budget in accordance with Nebraska law.

the items changed and the reasons for such changes) must be published in a newspaper of general circulation within the school district within twenty calendar days after its adoption without further hearing.

Certification and Filing. The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

Purchase Authorization. Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

Monthly Report. At each monthly board meeting, the superintendent will provide a report on the current status of the major sections of the budget.

Adopted on: _____

Revised on: _____

Reviewed on: _____

3004.1

Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

B. Methods of Purchasing

The type of purchase procedures required depends on the cost of the item(s) being purchased.

1. Purchases up to \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The item is available only from a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

C. Use of Purchase (Debit & Credit) Cards

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

D. Federal Procurement System Standards

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

F. Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

III. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Purchases covered by this policy are subject to the following additional provisions.

- 1.** Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

Steve Williams 8/26/20 11:11 AM

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D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

Steve Williams 8/26/20 11:16 AM

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IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

C. Inventory Records

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;

8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

When it is determined that original or replacement equipment acquired

under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These

records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: _____

Revised on: _____

Reviewed on: _____

4044

Student Assistance Team or Comparable Problem Solving Team

Pursuant to the Rules of the Nebraska Department of Education, the school district uses a general education student assistance team ("SAT") or a comparable problem solving team ("Team"). The SAT or Team will use and document problem-solving and intervention strategies to assist teachers in the provision of general education and to meet the needs of students who may be struggling in the general curriculum or who are struggling to comply with the student code of conduct or to meet acceptable behavioral and social norms.

If the SAT or Team feels that all viable alternatives have been explored, a referral for multidisciplinary evaluation shall be completed. The referral shall comply with the requirements of the Rules of the Nebraska Department of Education.

All teaching staff must:

- 1) Support the SAT or Team process by appropriately referring students who may benefit from the SAT or Team process; and
- 2) Faithfully and consistently implementing the intervention strategies recommended by the SAT or Team.

The failure to support the SAT or Team process is a serious matter and may constitute just cause for terminating or canceling a teacher's employment.

Adopted on: _____

Revised on: _____

Reviewed on: _____

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Parent and Guardian Involvement In Education Practices

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The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.
 - a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
 - b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
 - c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
 - a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.

Author
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- b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.
- a. Building principals may excuse a student from any single school experience at the parent's written request.
 - b. When appropriate, alternative experiences will be provided for the student by the school.
4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.
- a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.
 - b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

Author

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c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least **three** days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.
 - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
 - b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: _____
Revised on: _____
Reviewed on: _____

Professional Boundaries **and Appropriate Relationships** Between Employees and Students

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School district employees and student teachers or interns ("employees") are responsible for conducting themselves professionally and for teaching and modeling high standards of behavior and civic values, both at and away from school. Employees are required to establish and maintain professional boundaries with students and must have appropriate relationships with students. They may be friendly with students, but they are the students' teachers, not their friends, and they must take care to see that this line does not become blurred. This applies to employees' conduct and interactions with students and to material they post on personal web sites and other social networking sites including, but not limited to, Instagram, Facebook, and Twitter. The posting or publication of messages or pictures or other images that diminish an employee's professionalism or ability to maintain the respect of students and parents may impair his or her ability to be an effective employee. Employees are expected to behave at all times in a manner supportive of the best interests of students.

Sexual Relationships Prohibited. Employees are prohibited from engaging in any relationship that involves sexual contact or sexual penetration with a student while the student is a current student and for a minimum of one year after the date of the student's graduation or the date the student otherwise ceases enrollment. Sexual contact has the same meaning as in section 28-318, and sexual penetration has the same meaning as in section 28-318.

Grooming Prohibited. Employees are prohibited from engaging in grooming with students. Grooming means building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place. ▼

Unless an employee can clearly and convincingly demonstrate a legitimate educational purpose, grooming behaviors and related conduct that are a violation of this policy include, but are not limited to: ▼

- Communicating about sex when the discussion is not required by a specific aspect of the curriculum.
- Joking about matters involving sex, using double entendre or making suggestive remarks of a sexual nature.
- Displaying sexually inappropriate material or objects.

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Deleted: the professional boundaries that employees are expected to maintain with students. The following list is intended to illustrate inappropriate behavior involving students but not to describe every kind of prohibited behavior.

- Making any sexual advance, whether written, verbal, or physical or engaging in any activity of a sexual or romantic nature.
- Kissing of any kind.
- Dating a student or a former student within one year of the student graduating or otherwise leaving the district.
- Intruding on a student's personal space (e.g. by touching unnecessarily, moving too close, staring at a portion of the student's body, or engaging in other behavior that makes the student uncomfortable).
- Initiating unwanted physical contact with a student.
- Communicating electronically (e.g. by e-mail, text messaging, or through social media) on a matter that does not pertain to school.
- Playing favorites or permitting a specific student to engage in conduct that is not tolerated from other students.
- Discussing the employee's personal issues or problems that should normally be discussed with adults.
- Giving a student a gift of a personal nature.
- Giving a student a ride in the employee's vehicle without first obtaining the express permission of the student's parents or a school administrator.
- Taking a student on an outing without first obtaining the express permission of the student's parents or a school administrator.
- Inviting a student to the employee's residence without first obtaining the express permission of the student's parents and a school administrator.
- Going to a student's home when the student's parent or a proper chaperone is not present.
- Repeatedly seeking to be alone with a student.
- Being alone in a room with an individual student at school with the door closed.
- Any after-school hours activity with only one student.
- Any other behavior which exploits the special position of trust and authority between an employee and student.

This list is not exhaustive. Any behavior which exploits a student is unacceptable. If in doubt, ask yourself, "Would I be doing this if my family or colleagues were standing next to me?"

Communication Between Employees and Students. The preferred methods for employees to communicate with students are school email, school phones, school approved Remind accounts, SeeSaw, Google Classroom, One Call Now, or any other approved platform by the district that is a school account and documents student/teacher interaction. A personal communication system is a device or software that provides for

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communication between two or more parties and is capable of receiving, displaying, or transmitting communication. Personal communication system includes, but is not limited to, a mobile or cellular telephone, an email service, or a social media platform.

Employee communications with students through a communication system generally are to be sent simultaneously to multiple recipients and not just to one student. The burden to demonstrate the appropriateness of a communication with a student only shall rest with the employee.

Reporting a Policy Violation. Anyone may report suspected grooming, other unacceptable employee conduct, or any violation of this policy as follows:

School District. Reports may be made to a principal, the superintendent, or the Title IX Coordinator in person, by mail, by telephone, or email.

Nebraska Department of Education. Reports may be made at: Nebraska Department of Education, Attn: Certification Investigations' Office, P.O. Box 94933, Lincoln NE 68509 or Nde.investigations@nebraska.gov.

Nebraska Department of Health and Human Services. Reports may be made by calling the Child Abuse and Neglect Hotline at (800) 652-1999.

Law Enforcement. Reports may be made to the local police department by calling (402) 643-3002, the county sheriff at (402) 643-4578, or the Nebraska State Patrol at (402) 471-4545.

An employee is required to make a report to a principal or the superintendent if the employee reasonably believes that another employee has violated or may have violated this policy. Minor concerns or violations shall be reported within 24 hours. Major concerns or violations shall be reported immediately. Violations committed by or concerns about the superintendent shall be reported to the school board president.

A student who feels his or her boundaries have been violated should directly inform the offender that the conduct or communication is offensive and must stop. If the student does not wish to communicate directly with the offender or if direct communication has been ineffective, the student should report the conduct or communication to a teacher, administrator,

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counselor, the Title IX coordinator, or other school employee with whom she or he feels comfortable.

Retaliation Prohibited. Retaliation for good faith reports or complaints made as a result of this policy is prohibited. Individuals who knowingly and intentionally make a false report shall be subject to discipline as provided by district policy and state law.

Policy Violations. Any violation of this policy by an employee may result in disciplinary action up to and including dismissal from employment and/or referral to the Nebraska Department of Education, which may result in the suspension or revocation of the employee's certificate. Any violation involving sexual or other abuse will result in referral to the Nebraska Department of Health and Human Services, law enforcement, or both.

Policy Verification. Employees shall verify that they have received, reviewed, and understood this policy by signing an acknowledgment document indicating the same.

No Limits on Reports to NDE. Nothing in this policy shall be construed to limit any certificated employee's duty to report any known violation of the standards of professional practices (Title 92, Nebraska Administrative Code, Chapter 27, commonly known as Rule 27) adopted by the Nebraska Board of Education.

Adopted on: _____
Revised on: _____
Reviewed on: _____

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Deleted: A violation of this policy will form the basis for employee discipline up to and including termination or cancellation of employment, filing a report with law enforcement officials, and filing a report with the Commissioner of Education.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2020



**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** LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Seward Public Schools District No. 9, Seward, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis 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, 2020, and the respective changes in financial position - modified cash basis, for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Seward Public Schools District No. 9, Seward, Nebraska's basic financial statements. The supplementary information on pages 29 - 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 26 - 28 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 Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 29 - 30 and the schedule of expenditures of federal awards on pages 26 - 28 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 29 - 30 and the schedule of expenditures of federal awards on pages 26 - 28 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information on pages 31 - 49, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2020, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2020

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental Activities				
Instruction	12,056,129	56,107	2,023,332	(9,976,690)
Support services - student	990,163			(990,163)
Support services - instruction	453,083			(453,083)
General administration	277,922			(277,922)
School administration	1,004,439			(1,004,439)
Central services	233,479			(233,479)
Operation and maintenance of plant	1,659,948			(1,659,948)
Student transportation	594,088	14,250	11,152	(568,686)
Nutrition program	629,867	398,777	189,688	(41,402)
Cooperative expense	177,663			(177,663)
Capital outlay	2,004,081			(2,004,081)
Debt service				
Principal	1,465,000			(1,465,000)
Interest	261,594			(261,594)
Wire fees	1,400			(1,400)
Total governmental activities	<u>21,808,856</u>	<u>469,134</u>	<u>2,224,172</u>	<u>(19,115,550)</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

					Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts			Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities	
General Receipts					
Taxes					
Property taxes - general purpose					12,428,260
Property taxes - debt service					1,543,837
Carline tax					12,363
Public power district sales tax					23,800
Penalties and interest on taxes					32,592
Motor vehicle taxes					1,073,567
County and ESU sources					122,682
State aid					252,082
Other state receipts					1,989,637
Interest					94,370
Other receipts					109,378
Total general receipts					17,682,568
Change in net position resulting from receipts and disbursements					(1,432,982)
NET POSITION, beginning of year					14,285,272
NET POSITION, end of year					12,852,290

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

					Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Program Receipts	Primary Governmental Total Governmental Activities
ASSETS					
Cash and cash equivalents					4,805,217
Certificates of deposit					4,156,234
Cash at county treasurer					<u>3,896,286</u>
TOTAL ASSETS					<u><u>12,857,737</u></u>
LIABILITIES					
Current payroll liabilities					<u>5,447</u>
NET POSITION					
Restricted for:					
Debt services					1,949,608
Capital projects					815,607
Unrestricted					<u>10,087,075</u>
TOTAL NET POSITION					<u><u>12,852,290</u></u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

	Major Funds								Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Reclassifi- cations	
DISBURSEMENTS (Continued)									
Student transportation	594,088								594,088
Categorical grants from corporations and other private interest									
Nutrition program		629,867							629,867
Cooperative expense						177,663			177,663
Capital outlay	205,972			1,798,109					2,004,081
Debt service									
Principal			1,335,000		130,000				1,465,000
Interest			249,246		12,348				261,594
Other			1,100		300				1,400
∞ Total disbursements	<u>17,456,960</u>	<u>629,867</u>	<u>1,585,346</u>	<u>1,798,109</u>	<u>142,648</u>		<u>177,663</u>		<u>21,790,593</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(120,754)	(35,115)	136,306	(1,439,953)	(3,385)		48,182		(1,414,719)
OTHER FINANCING USES									
Transfers out	(18,263)								(18,263)
NET CHANGE IN FUND BALANCES	(139,017)	(35,115)	136,306	(1,439,953)	(3,385)		48,182		(1,432,982)
FUND BALANCES (DEFICIT), beginning of year	<u>10,196,802</u>	<u>102,878</u>	<u>1,813,302</u>	<u>2,070,787</u>	<u>188,158</u>	<u>1,291</u>	<u>(87,946)</u>		<u>14,285,272</u>
FUND BALANCES (DEFICIT), end of year	<u>10,057,785</u>	<u>67,763</u>	<u>1,949,608</u>	<u>630,834</u>	<u>184,773</u>	<u>1,291</u>	<u>(39,764)</u>		<u>12,852,290</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES (DEFICIT) - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

	Major Funds							Reclassifi- cations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund		
ASSETS									
ASSETS									
Cash and cash equivalents	2,854,651	100,992	1,185,452	551,414	151,181	1,291	(39,764)		4,805,217
Certificates of deposit	3,806,234		350,000						4,156,234
County treasurer's balances	3,369,118		414,156	79,420	33,592				3,896,286
Due from other funds	33,229							(33,229)	
TOTAL ASSETS	10,063,232	100,992	1,949,608	630,834	184,773	1,291	(39,764)	(33,229)	12,857,737
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Other payroll withholdings	5,447								5,447
Due to other funds		33,229						(33,229)	
Total liabilities	5,447	33,229						(33,229)	5,447
FUND BALANCES (DEFICIT)									
Restricted for:									
Debt services			1,949,608						1,949,608
Capital projects				630,834	184,773				815,607
Assigned for:									
Capital outlay	1,512,297								1,512,297
Employee benefits	28,801								28,801
School nutrition		67,763							67,763
Subsequent year's budget	6,006,215								6,006,215
Other						1,291			1,291
Unassigned	2,510,472						(39,764)		2,470,708
Total fund balances (deficit)	10,057,785	67,763	1,949,608	630,834	184,773	1,291	(39,764)		12,852,290
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	10,063,232	100,992	1,949,608	630,834	184,773	1,291	(39,764)	(33,229)	12,857,737

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, 2020

	Activities Fund	Gifts and Donations Fund
ASSETS		
Cash and cash equivalents	<u>355,099</u>	<u>30,992</u>
LIABILITIES		
Due to student groups and others	<u>355,099</u>	<u> </u>
NET POSITION	<u>- 0 -</u>	<u>30,992</u>
ADDITIONS		
Interest		38
Other nonrevenue receipts		<u>25,526</u>
Total additions		<u>25,564</u>
DEDUCTIONS		
Capital outlay		43,444
Gift and donation expenses		<u>684</u>
Total disbursements		<u>44,128</u>
CHANGE IN NET POSITION		(18,564)
NET POSITION, beginning of year		<u>49,556</u>
NET POSITION, end of year		<u>30,992</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 the Seward Public Schools District No. 9, Seward, Nebraska (the District).

Reporting Entity

The Seward Public Schools District No. 9, Seward, Nebraska's Board of Education 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 No. 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.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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.

Basic Financial Statements - 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.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

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. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. 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. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of 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 (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District for a term not to exceed ten years.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per one hundred dollars of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

Student Fee Fund - The Student Fee Fund is established to collect fees from students 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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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, shall show the payment for services to a cooperative in their General Fund.

Fiduciary Fund Types

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

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.

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribe 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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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 event 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.

If the District utilized accounting principles generally accepted in the United States of America, 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

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.

Long-Term Obligations

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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.

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)

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. The District currently has no amounts classified in this category.

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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 (Continued)

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

Vacation and sick leave are recorded when paid. Certified employees who separate from the District upon retirement, disability, or death will receive pay for unused accumulated sick leave days at a maximum daily rate up to a maximum of 45 days. All other employees can accrue up to a maximum of 45 days for sick leave; however, there is no payment for unused sick leave except for noncertified staff that can accumulate 45 days of sick leave to carry forward. The District's policy is to recognize the costs of compensated absences when paid to employees.

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

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	8,961,451
Fiduciary funds	<u>386,091</u>
Total cash and investments	<u>9,347,542</u>

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

NOTE 2. CASH AND INVESTMENTS (Continued)

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

Demand deposits	5,191,308
Certificates of deposit	<u>4,156,234</u>
Total cash and investments	<u>9,347,542</u>

Maturities of certificates of deposit are as follows:

Less than one year	<u>4,156,234</u>
--------------------	------------------

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, 2020, 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 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 Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2020.

NOTE 3. RETIREMENT PLAN

Plan Description

The Seward Public Schools District No. 9 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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

NOTE 3. RETIREMENT PLAN (Continued)

Benefits Provided

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 2%, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor multiplied by a formula factor of 2%, 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, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020, was \$973,341.

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

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$10,252,285. Total covered payroll was \$9,855,964. 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 for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2020, consisted of the following public offerings:

General Obligation School Building Bond, Series 2010, in the original amount of \$17,770,000 dated October 11, 2010. The coupon rate ranges from 0.55% to 4.00%. Final payment is due December 15, 2021, with principal and interest being retired by the Bond Fund tax levy.	1,715,000
Limited Tax Obligation School Bond, Series 2013, in the original amount of \$1,305,000 dated June 10, 2013. The coupon rate ranges from 0.40% to 2.40%. Final payment is due December 15, 2023, with principal and interest being retired by the Qualified Capital Purpose Undertaking Fund tax levy.	540,000
General Obligation Refunding Bond, Series 2014, in the original amount of \$2,015,000 dated April 15, 2014. The coupon rate ranges from 0.20% to 1.45%. Final payment is due December 15, 2019, with principal and interest being retired by the Bond 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>9,570,000</u>
Total long-term debt	<u><u>11,825,000</u></u>

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

NOTE 4. LONG-TERM DEBT (Continued)

The following is a summary of public offering long-term debt transactions of the District for the year ended August 31, 2020:

	Original Issue	Balance September 1, 2019	Issued	Retire- ments	Defea- sances	Bonds Outstanding August 31, 2020
Refunding						
2010 Building Bonds	17,770,000	2,535,000		820,000		1,715,000
2013 Limited Tax Bonds	1,305,000	670,000		130,000		540,000
2014 Refunding Bonds	2,015,000	365,000		365,000		
2017 Refunding Bonds	9,870,000	9,720,000		150,000		9,570,000
Total bonds		<u>13,290,000</u>	<u></u>	<u>1,465,000</u>	<u></u>	<u>11,825,000</u>

The principal and interest maturities are as follows:

Years Ended August 31,	Principal	Interest	Total
2021	1,485,000	227,150	1,712,150
2022	1,515,000	191,288	1,706,288
2023	1,550,000	159,743	1,709,743
2024	1,570,000	132,358	1,702,358
2025	1,450,000	103,666	1,553,666
2026 - 2028	<u>4,255,000</u>	<u>132,519</u>	<u>4,387,519</u>
	<u>11,825,000</u>	<u>946,724</u>	<u>12,771,724</u>

NOTE 5. LEASE COMMITMENTS

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

1. Lease agreement with Canon for two fax machines with monthly payments of \$27 through June 2023.
2. Lease agreement with Canon for two fax machines with monthly payments of \$36 through June 2023.
3. Lease agreement with Canon for nine copy machines with monthly payments of \$1,141 through May 2023.
4. Lease agreement with Pitney Bowes for a postage machine with monthly payments of \$248 through September 2023.

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

NOTE 5. LEASE COMMITMENTS (Continued)

Future lease payments under the agreements that have remaining terms in excess of one year as of August 31, 2020, are:

Year Ended August 31,	Copy and fax Machines
2021	17,518
2022	17,428
2023	13,815

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. EARLY RETIREMENT INCENTIVE PROGRAM

The District, under its early retirement incentive program, is liable for the future payments to employees who elected early retirement as of August 31, 2020. During the year ended August 31, 2020, \$49,044 was disbursed to early retirees. The estimated payment of payments and benefits is \$49,044 for the year ended August 31, 2020.

NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund for support	<u>18,263</u>
---	---------------

NOTE 9. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2020, of \$39,764. This deficit will be financed through future receipts of the fund or the General Fund.

NOTE 10. RISK MANAGEMENT

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

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

NOTE 11. 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, 2020, is as follows:

Total TIF valuation 2019	11,376,314
District's total levy (per \$100 valuation)	.822068
District share of tax abatement	93,521

NOTE 12. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be renamed as custodial funds and a statement of changes will be a required financial statement. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

NOTE 13. SUBSEQUENT EVENTS

The COVID-19 (Coronavirus) outbreak has prompted global concern. Consequently, the District may experience a loss in revenue sources due to the economic impacts of the virus, or may experience an increase in costs to provide services. An estimate of the effect of the COVID-19 pandemic cannot be made at this time.

In preparing the financial statements, the District has evaluated other events and transactions for potential recognition or disclosure through November 3, 2020, 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, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<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>17,443</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA PEaK	20-80-0009-4415-P-137	84.027	10,806
IDEA Preschool (619) Base Allocation	20-6406-00-06-080-0009	84.173	9,048
IDEA Enrollment/Poverty	20-6408-00-06-080-0009	84.027	286,628
IDEA Part B PEaK Projects	20-6412-00-06-080-0009	84.027	<u>31,854</u>
Total Special Education Cluster (IDEA)			<u>338,336</u>
Title I, Part A	20-6200-00-06-080-0009	84.010	125,615
Title II, Part A	20-6310-00-06-080-0009	84.367	<u>42,609</u>
Career and Technical Education	20-6740-00-06-080-0009	84.048	<u>1,118</u>
Elementary & Secondary School Emergency Fund - COVID-19	20-6996-00-06-080-0009	84.425	<u>116,712</u>
Emergency impact - COVID-19		84.938	<u>4,875</u>
Total U.S. Department of Education			<u>629,265</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED AUGUST 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	11,974
National School Lunch Program		10.555	160,561
Summer Food Service Program		10.559	14,542
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600535000	10.555	<u>65,464</u>
Total U.S. Department of Agriculture/ Child Nutrition Cluster			<u>252,541</u>
TOTAL			<u>899,249</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2020

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, 2020. 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, 2020

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local receipts					
Taxes					
Property taxes - general purpose	11,991,606				11,991,606
Carline tax	10,626				10,626
Public power district sales tax	20,442				20,442
Penalties and interest on taxes	27,668				27,668
Motor vehicle taxes	1,073,567				1,073,567
Tuition received from individuals					
regular education	22,750				22,750
Tuition from education entities	20,016				20,016
Preschool tuition and fees	13,341				13,341
Transportation fees from other					
private sources	14,250				14,250
Interest	54,393	22,658	72		77,123
Rental of school facilities	3,713				3,713
Local license fees and fines	5,110				5,110
Police court fines	1,235				1,235
Categorical grants from corporations					
and other private interests	13,824				13,824
Textbook sales	100				100
Other local receipts	1,600				1,600
County and ESU sources	122,682				122,682
State sources	3,313,592				3,313,592
Federal sources	518,327				518,327
Nonrevenue receipts	84,634				84,634
Transfers from other funds		120,000		(120,000)	
Total receipts	<u>17,313,476</u>	<u>142,658</u>	<u>72</u>	<u>(120,000)</u>	<u>17,336,206</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, 2020

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	11,438,770	10,000	329	588,767	12,037,866
Support services - students	990,163				990,163
Pupils					
Support services - instruction	453,083				453,083
General administration	277,922				277,922
School administration	1,004,439				1,004,439
Central services	233,479				233,479
Operation and maintenance					
of plant	1,659,948				1,659,948
Student transportation	644,088			(50,000)	594,088
Categorical grants from corporations					
and other private interest	13,074			(13,074)	
State programs	21,303			(21,303)	
Federal programs	624,390			(624,390)	
Capital outlay		205,972			205,972
Transfer to other funds	18,263				18,263
Total disbursements	<u>17,378,922</u>	<u>215,972</u>	<u>329</u>	<u>(120,000)</u>	<u>17,475,223</u>
RECEIPTS UNDER DISBURSEMENTS	(65,446)	(73,314)	(257)		(139,017)
FUND BALANCE, beginning of year	<u>8,582,133</u>	<u>1,585,611</u>	<u>29,058</u>		<u>10,196,802</u>
FUND BALANCE, end of year	<u>8,516,687</u>	<u>1,512,297</u>	<u>28,801</u>		<u>10,057,785</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, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>8,582,133</u>
RECEIPTS		
Local sources		
Taxes		
1100	13,112,796	11,991,606
1115	14,000	10,626
1120	20,000	20,442
1125	945,000	1,073,567
1140		27,668
1311		22,750
1315		20,016
1321	11,000	
1370		13,341
1440		14,250
1510	33,000	54,393
1910		3,713
1911		5,110
1921	5,000	1,235
1925		13,824
1941		100
1990	30,000	1,600
Total local sources	<u>14,170,796</u>	<u>13,274,241</u>
County and ESU sources		
2110	235,000	121,611
2210	2,100	1,071
Total county and ESU sources	<u>237,100</u>	<u>122,682</u>
State sources		
3110	252,082	252,082
3120	900,000	852,320

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, 2020

		Original and Final Budget	Actual
RECEIPTS (Continued)			
State sources (Continued)			
3125	Special education transportation	15,000	11,152
3130	Homestead exemption		238,549
3131	Property tax credit		929,062
3132	Personal property tax credit		37,484
3134	Personal property tax credit - railroads and public service entities		14,422
3155	Textbook loan		11,579
3161	Payments for wards of the State	350,000	628,585
3166	Flex funding - school age support services	80,000	39,687
3180	Pro-rate motor vehicle	30,000	31,708
3400	State apportionment	250,000	256,686
3535	High ability learners	8,000	10,276
3990	Other state receipts	30,000	
	Total state sources	<u>1,915,082</u>	<u>3,313,592</u>
Federal sources			
4418	IDEA Part B, PEaK Projects	180,000	10,806
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies		106,172
4509	Title II, Part A: ESSA Supporting Effective Instruction		44,256
4512	IDEA Part B (611) base allocation	420,000	31,988
4516	IDEA Preschool (619) base/IDEA enrollment poverty (619) allocation		9,048
4518	IDEA Part B (611) base and enrollment poverty allocation		171,782
4519	IDEA enrollment/poverty		84,498
4521	IDEA Part B proportionate share		31,854
4530	Other federal noncategorical receipts		4,875
4708	Medicaid in public schools (MIPS)	100	5,605
4709	Medicaid administrative activities (MAAPS)	7,500	17,443
	Total federal sources	<u>607,600</u>	<u>518,327</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, 2020

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Nonrevenue receipts		
5301 Insurance adjustments		11,469
5690 Other nonrevenue receipts	125,000	73,165
Total nonrevenue receipts	125,000	84,634
Total receipts	17,055,578	17,313,476
TOTAL FUNDS AVAILABLE		25,895,609
DISBURSEMENTS		
Instruction		
1100 Regular instruction	9,500,000	8,787,139
1125 Regular instructional programs school age (flex-spending)		84,046
1150 Limited English proficiency		39,741
1160 Poverty programs		100,003
1200 Special education programs	3,200,000	2,355,983
1291 Early childhood - SPED - ages 3 - 5		51,412
1292 Early childhood - SPED - ages 0 - 2		831
1300 Summer school	14,000	19,615
Support services - student	1,900,000	
2120 Guidance services		381,213
2130 Health services		26,555
2141 Psychological services - SPED - school age		88,326
2151 Speech pathology and audiology services - SPED school age		324,143
2152 Speech pathology and audiology services - SPED - ages 3 - 5		77,911
2153 Speech pathology and audiology services - SPED - ages 0 - 2		33,766
2161 Occupational therapy - related services - SPED - school age		14,841
2162 Occupational therapy - related services - SPED - ages 3 - 5		928

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, 2020

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - student (Continued)		
2163 Occupational therapy - related services - SPED - ages 0 - 2		3,381
2171 Physical therapy - related services - SPED - school age		9,273
2172 Physical therapy - related services - SPED - ages 3 - 5		1,436
2173 Physical therapy - related services - SPED - ages 0 - 2		9,039
2181 Visually impaired/vision services - SPED - school age		10,158
2182 Visually impaired/vision services - SPED - ages 3 - 5		1,750
2183 Visually impaired/vision services - SPED - ages 0 - 2		7,443
Support services - instruction	550,000	
2212 Instruction and curriculum		168,816
2220 Library/media services		270,032
2223 Audio - visual services		21
2240 Academic student assessment		14,214
Support services - general administration		
2310 Board of education	40,000	23,936
2320 Executive administration	335,000	250,626
2330 District legal services	20,000	3,360
Support services - school administration		
2410 Office of the principal	1,000,000	873,244
2490 Other		131,195
Central services	400,000	
2510 Fiscal services		127,206
2570 Personnel services		4,320
2580 Administration technology services		101,953
Operation and maintenance of plant	2,200,000	
2610 Operations of buildings		486,183
2620 Maintenance of buildings		1,149,542
2630 Care and upkeep of grounds		9,541
2640 Care and upkeep of equipment		14,183
2650 Vehicle operation and maintenance (other than student transportation vehicles)		499

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, 2020

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Student transportation			
2710	Vehicle operation - regular education	800,000	566,189
2712	Vehicle operation - SPED - school age	60,000	18,072
2713	Vehicle operation - SPED - below age five		17,737
2730	Vehicle servicing and maintenance - regular education		42,090
State programs			
3400	Categorical grants from corporations and other private interest		13,074
3500	Other state categorical programs	57,000	
3535	High ability learners		10,276
3599	State categorical programs - other		11,027
		550,000	
Federal programs			
6200	Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies		125,615
6310	Title II, Part A ESSA Supporting Effective Instruction		42,609
6406	IDEA preschool (619) base allocation		9,048
6408	IDEA Part B (611) base enrollment and poverty allocation (Birth through age 21)		286,628
6410	IDEA enrollment/poverty (611)		
6412	IDEA Part B proportionate share		31,854
6418	IDEA Part B PEaK projects		10,806
6700	Vocational and applied technology education (Carl Perkins)		1,118
6996	Elementary and secondary school emergency relief (ESSER)		116,712
8000	Transfers	4,000	18,263
	Other	2,675,000	
Total disbursements		<u>23,305,000</u>	<u>17,378,922</u>
FUND BALANCE, end of year			<u>8,516,687</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, 2020

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		2,619,016
Certificate of deposit		2,500,771
Due from other funds		33,229
Other payroll withholdings		<u>(5,447)</u>
		<u>5,147,569</u>
 County treasurers		 <u>3,369,118</u>
 TOTAL FUND BALANCE		 <u><u>8,516,687</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
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,585,611</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	100,000	120,000
Interest received		22,658
Total receipts	<u>100,000</u>	<u>142,658</u>
 TOTAL FUNDS AVAILABLE		 <u>1,728,269</u>
DISBURSEMENTS		
Supplies and materials		10,000
Capital outlay	<u>1,275,063</u>	<u>205,972</u>
Total disbursements	<u>1,275,063</u>	<u>215,972</u>
 FUND BALANCE, end of year		 <u>1,512,297</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		206,834
Certificates of deposit		<u>1,305,463</u>
		<u>1,512,297</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, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>29,058</u>
RECEIPTS		
Interest	<u> </u>	<u>72</u>
TOTAL FUNDS AVAILABLE		<u>29,130</u>
DISBURSEMENTS		
Other expenses		24
Benefits paid	<u>31,181</u>	<u>305</u>
Total disbursements	<u>31,181</u>	<u>329</u>
FUND BALANCE, end of year		<u>28,801</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>28,801</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, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>317,861</u>
RECEIPTS		
Interest	300	799
Activities receipts	600,000	501,989
Transfers from the General Fund		<u>18,263</u>
Total receipts	<u>600,300</u>	<u>521,051</u>
TOTAL FUNDS AVAILABLE		<u>838,912</u>
DISBURSEMENTS		
Activities expenses	<u>927,104</u>	<u>483,813</u>
FUND BALANCE, end of year		<u>355,099</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>355,099</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, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>102,878</u>
RECEIPTS		
Sale of lunches and milk	510,000	398,777
State reimbursement	3,000	2,612
Federal reimbursement	215,000	187,076
Other local receipts		6,006
Interest	<u>200</u>	<u>281</u>
Total receipts	<u>728,200</u>	<u>594,752</u>
TOTAL FUNDS AVAILABLE		<u>697,630</u>
DISBURSEMENTS		
Salaries	275,000	209,053
Payroll taxes and benefits	70,000	44,104
Purchased services	40,700	10,610
Food and supplies	445,000	331,407
Capital outlay	4,000	31,897
Other expenses	6,000	2,796
Transfers to the General Fund	<u>28,886</u>	
Total disbursements	<u>869,586</u>	<u>629,867</u>
FUND BALANCE, end of year		<u>67,763</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		100,992
Due to other funds		<u>(33,229)</u>
		<u>67,763</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, 2020

	Original And Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,813,302</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,684,247	1,543,837
Carline tax		1,365
Penalties and interest on taxes		3,616
Public power district sales tax		2,629
Homestead exemption		30,642
Property tax credit		119,340
Personal property tax credit		4,815
Personal property tax credit - railroads and public service entities		1,852
Pro-rate motor vehicle		4,094
Interest		9,462
Total receipts	<u>1,684,247</u>	<u>1,721,652</u>
TOTAL FUNDS AVAILABLE		<u>3,534,954</u>
DISBURSEMENTS		
Debt service		
Interest paid at bond issuance		
Principal	1,684,247	1,335,000
Interest	550,275	249,246
Other		1,100
Total debt service	<u>2,234,522</u>	<u>1,585,346</u>
Total disbursements	<u>2,234,522</u>	<u>1,585,346</u>
FUND BALANCE, end of year		<u>1,949,608</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, 2020

	Original And Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,185,452
Certificate of deposit		<u>350,000</u>
		<u>1,535,452</u>
County treasurers		<u>414,156</u>
TOTAL FUND BALANCE		<u><u>1,949,608</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, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>2,070,787</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	322,242	311,224
Carline tax		261
Public power district sales tax		516
Penalties and interest on taxes		1,010
Homestead exemption		5,853
Property tax credit		21,846
Personal property tax credit		1,906
Personal property tax credit - railroads and public service entities		354
Pro-rate motor vehicle tax		875
Interest		7,331
Other nonrevenue receipts		6,980
Total receipts	<u>322,242</u>	<u>358,156</u>
TOTAL FUNDS AVAILABLE		<u>2,428,943</u>
DISBURSEMENTS		
Purchased services		44,260
Buildings and improvements		1,752,496
Other expenses		1,353
Capital outlay	<u>1,566,447</u>	
Total disbursements	<u>1,566,447</u>	<u>1,798,109</u>
FUND BALANCE, end of year		<u>630,834</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, 2020

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>551,414</u>
County treasurers		<u>79,420</u>
TOTAL FUND BALANCE		<u><u>630,834</u></u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>188,158</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	136,600	125,430
Carline tax		111
Penalties and interest on taxes		298
Public power district sales tax		213
Homestead exemption		2,485
Property tax credit		9,679
Personal property tax credit		391
Personal property tax credit - railroads and public service entities		150
Pro-rate motor vehicle		333
Interest		173
Total receipts	<u>136,600</u>	<u>139,263</u>
TOTAL FUNDS AVAILABLE		<u>327,421</u>
DISBURSEMENTS		
Building and improvements	170,855	
Debt service		
Principal	130,000	130,000
Interest	16,000	12,348
Other	300	300
Total disbursements	<u>317,155</u>	<u>142,648</u>
FUND BALANCE, end of year		<u>184,773</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, 2020

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>151,181</u>
County treasurers		<u>33,592</u>
TOTAL FUND BALANCE		<u>184,773</u>

See accompanying notes to budgetary schedules.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE (DEFICIT) -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2020

	Original And Final Budget	Actual
FUND BALANCE (DEFICIT), beginning of year		<u>(87,946)</u>
RECEIPTS		
State categorical programs	<u>225,000</u>	<u>225,845</u>
TOTAL FUNDS AVAILABLE		<u>137,899</u>
DISBURSEMENTS		
Salaries		10,186
Payroll taxes and benefits		3,033
Purchased services		161,489
Supplies and materials		508
Other expenses		2,447
Total disbursements	<u>250,032</u>	<u>177,663</u>
FUND BALANCE (DEFICIT), end of year		<u>(39,764)</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>(39,764)</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, 2020

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

Excess of Disbursements Over Appropriations in Individual Funds

The following noncompliance was noted regarding the Nebraska Budget Act:

Special Building Fund disbursements exceeded appropriations totaling \$231,662.

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>(139,017)</u>
Receipts - budgetary basis	
General Fund	17,313,476
Depreciation Fund	142,658
Employee Benefit Fund	72
Disbursements - budgetary basis	
General Fund	(17,378,922)
Depreciation Fund	(215,972)
Employee Benefit Fund	<u>(329)</u>
Receipts under disbursements - budgetary basis	<u>(139,017)</u>



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

INDEPENDENT AUDITORS' 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, 2020, 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 3, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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, that we consider to be significant deficiencies as items 2020-001 and 2020-002.

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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Item 2020-003, 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

Seward Public Schools District No. 9, Seward, Nebraska's responses to the findings identified in our audit are 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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2020



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

INDEPENDENT AUDITORS' 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 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, 2020. Seward Public Schools District No. 9, Seward, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Seward Public Schools District No. 9, Seward, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Seward Public Schools District No. 9, Seward, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Seward Public Schools District No. 9, Seward, Nebraska's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of Seward Public Schools District No. 9, Seward, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Seward Public Schools District No. 9, Seward, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Seward Public Schools District No. 9, Seward, Nebraska's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana J Cole + Company, LLP

Lincoln, Nebraska
November 3, 2020

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2020

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' 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 auditors' 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 Title I, Part A	10.553\10.555\10.559 84.010
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, 2020

SECTION II. FINANCIAL STATEMENT FINDINGS

2020-001 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, 2020

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2020-002 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.

2020-003 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, 2020

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2020-003 BUDGET COMPLIANCE (Continued)

Condition and Context

The District had disbursements in the Special Building Fund of \$1,798,109, which exceeded budgeted disbursements by \$231,662.

Cause

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

Potential Effect

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

Recommendation

Management should amend the budget document before funds are disbursed in excess of the appropriate disbursements of that fund.

Views of Responsible Officials and Planned Corrective Action

Disbursements were higher than projected due to the effects of COVID-19. Due to reduced use of school buildings, the Board of Education elected to make additional improvements to buildings than what was previously budgeted. 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, 2020

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2019-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2020-001.

2019-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2020-002.

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



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

CORRECTIVE ACTION PLAN
November 5, 2020

Seward Public Schools District No. 9, Seward, Nebraska respectfully submits the following corrective action plan for the year ended August 31, 2020, 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

2020-001 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.

2020-002 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.

2020-003 BUDGET COMPLIANCE

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

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

2020-003 BUDGET COMPLIANCE (Continued)

Action Taken: The District will increase budgeted disbursements going forward to ensure that the budget accounts for any unforeseen purchases that occur during the year. The District will also consider making amendments to the budget if disbursements will far exceed budgeted amounts.

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^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

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

DANACOLE.COM

November 3, 2020

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

Dear Members of the Board:

Our audit for Seward Public Schools District No. 9 for the year ended August 31, 2020, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Seward Public Schools District No. 9's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

Seward Public Schools District No. 9
November 3, 2020
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2020, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2020.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



DANA F. COLE & COMPANY, LLP

Board of Education Study Session

School District of Seward

410 South Street

Seward, NE 68434

Monday, October 12, 2020 5:30 PM

Attendance Taken at 5:34 PM.

Paul Duer: Absent

Jill Hochstein: Present

Jana Hughes: Present

Jerry Rumery: Absent

Ryne Seaman: Present

Danielle Shipley: Present

Attendance Update Taken at 5:44 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

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

Motion to excuse Paul Duer and Jerry Rumery from tonight's meeting Passed with a motion by Jill Hochstein and a second by Danielle Shipley.

Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

2. Possible Discussion Items

2.1. COVID-19- Update

Dr. Fields updated the board on COVID-19-four corners risk dial, changes at lunch time, parent communications and nursing staff. Dr. Dominy discussed the hot lunch program and explained how the free lunch program is working.

2.2. Grant Money

Dr. Fields and Dr. Dominy updated the board on grant money the school district has received and will be receiving.

2.3. TIF

Dr. Fields updated the board on TIF projects.

2.4. Technology

Dr. Fields discussed technology with the board and GEER dollars.

2.5. Civics Committee Meeting

Mr. Rich Eber described a couple of things that are happening at the high school level in history and Dr. Dominy also reported on civics.

3. Adjournment

President Seaman adjourned the meeting at 6:51 p.m.

Prepared by:

Heidi Covert

Paul Duer

Secretary

Board of Education Regular Meeting

School District of Seward

410 South Street

Seward, NE 68434

Monday, October 12, 2020 7:00 PM

Attendance Taken at 7:00 PM.

Paul Duer: Present
Jill Hochstein: Present
Jana Hughes: Present
Jerry Rumery: Present
Ryne Seaman: Present
Danielle Shipley: 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

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

1.4. Pledge of Allegiance

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

1.6. Approval of Agenda

Motion to approve the agenda as presented Passed with a motion by Paul Duer and a second by Jill Hochstein.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

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

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

There was none.

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

Sheldon Bale, Nolan Whitney, Ross Brown and Xavier Bales talked about LGBTQ+.

3. Reports

3.1. Administrator Reports

Written reports were received from the administrators.

3.2. Student Board Report

Anna Hughes presented her report to the board.

3.3. Superintendent's Report

Dr. Fields discussed the agriculture appreciation luncheon and manufacturing partnership opportunities. Jana participated in the virtual regional NASB meeting. Three board members will be attending the state NASB meeting. The school district will be scheduling their first negotiations meeting in the near future. Dr. Fields updated the board on bowling and the professional development day on November 25, 2020.

4. Discussion Items

4.1. NWEA Assessment Results

Dr. Dominy updated the board on NWEA results from the fall.

5. Old Business

6. New Business

6.1. Separation Incentive Program

Motion to approve two teachers for the 2020-2021 Separation Incentive Program. Passed with a motion by Jana Hughes and a second by Paul Duer.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

6.2. Technology

Motion to approve up to 144 Chromebooks through the state buy for a total of \$42,346.08 Passed with a motion by Paul Duer and a second by Jana Hughes.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

7. Future Agenda Items

Policies

8. Consent Agenda

8.1. Approval of Minutes

8.2. Approval of Financial Reports

8.2.1. Treasurer

8.2.2. Budget

8.2.3. Activities

8.2.4. Athletic

8.3. Approval of Claims

8.3.1. General Fund - \$1,653,018.35

8.3.2. Special Building Fund - \$22,210.80

8.3.3. Depreciation Fund - \$2,000.00

8.3.4. Gifts & Donations Fund - \$6,915.15

8.4. Approval of Consent Agenda

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

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

9. Adjournment

Motion to adjourn the meeting at 8:12 PM with the next study session and regular board meeting scheduled for Monday, November 9 at 5:30 and 7:00 PM Passed with a motion by Danielle Shipley and a second by Jerry Rumery.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

Prepared by:

Heidi Covert

Paul Duer

Secretary

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED OCTOBER 31, 2020**

GENERAL FUND (ACCOUNT NUMBER 100-172)

Bank Balance		3,908,730.87
Bob Dahms--Local Taxes	926,669.32	
Karey Adamy--Local Taxes	39,950.22	
Seward Hot Lunch--Reimbursement	71,008.07	
Sheena McCright--2Q Preschool Pymt	200.00	
Natasha Hibbert- 2Q Preschool Pymt	200.00	
Laura Hesse--2Q Preschool Pymt	200.00	
Matthew Fisher--2Q Preschool Pymt	200.00	
Devon Luebbe--2Q Preschool Pymt	250.00	
Yesenia Ortiz--2Q Preschool Pymt	200.00	
Erin Collings--2Q Preschool Pymt	250.00	
Heather Hallsted--2Q Preschool Pymt	200.00	
Zack McCaslin--2Q Preschool Pymt	200.00	
Julie Meier--2Q Preschool Pymt	200.00	
Bill Sloup--Rental	300.00	
Jones Bank - Interest	249.51	
City of Seward--Fines	135.85	
State of Nebraska--Wards of Court	104,180.09	
Fehlhafer's--Sale of Junk	266.45	
Fehlhafer's--Sale of Junk	128.40	
Fehlhafer's--Sale of Junk	31.90	
St Johns--Transportation	750.00	
NE Comm Foundation--Legacy Fund	4,400.00	
State of Nebraska--State Aid	29,321.00	
Jones Bank - Interest	261.09	
		<u>1,179,751.90</u>
		5,088,482.77
Disbursements for the Month -----		1,486,742.33
Bank Balance-----		3,601,740.44
Less Outstanding Checks -----		<u>608,615.47</u>
Available Balance -----		<u>2,993,124.97</u>

GENERAL RESERVE FUND (ACCOUNT NUMBER 461-170)

Beginning Balance -----		1,079,187.98
Transfer to General Fund for Cash Flow Purposes -----		0.00
Interest -----		<u>235.06</u>
Bank Balance -----		<u>1,079,423.04</u>

CD #70001479 JNB--Interest Rate: .10%--Maturity Date 01/28/2021	1,500,000.00
CD #70001363 JNB--Interest Rate: .10%--Maturity Date 12/29/2020	<u>1,000,771.44</u>
	2,500,771.44

TOTAL IN GENERAL RESERVE FUND 3,580,194.48

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED OCTOBER 31, 2020**

DEPRECIATION FUND (ACCOUNT NUMBER 154--006)

Beginning Account Balance -----	134,459.80
Deposits: Jones Bank-----	189.56
Disbursements: -----	<u>2,000.00</u>
Interest-----	8.23
Bank Balance -----	<u>132,657.59</u>

CD#70001309--JB--.10% DATE DUE 11/05/2020-----	545,142.55
CD#70001364-JNB--.10% DATE DUE 12/29/2020-----	<u>760,320.83</u>

TOTAL CD'S 1,305,463.38

TOTAL IN DEPRECIATION FUND ACCOUNTS 1,438,120.97

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

Beginning Balance -----	630,884.71
Deposits: Bob Dahms--Local Taxes-----	20,607.57
Karey Adamy--Loal Taxes-----	952.20
Jones Bank--Interest-----	0.00
Disbursements -----	<u>22,210.80</u>
Interest-----	52.58
Bank Balance -----	<u>630,286.26</u>

TOTAL IN SPECIAL BUILDING FUND ACCOUNTS 630,286.26

UNEMPLOYMENT FUND ACCOUNT (ACCT # 473-633)

Beginning Balance -----	28,803.20
Interest -----	2.52
Disbursements -----	81.76
Bank Balance -----	<u>28,723.96</u>

GIFTS AND DONATIONS (ACCT # 162036)

Beginning Balance -----	30,873.29
Deposit: Great Plains-----	0.00
Interest-----	1.89
Disbursements -----	<u>6,915.15</u>
Bank Balance -----	<u>23,960.03</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED OCTOBER 31, 2020**

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

Beginning Balance	184,784.92
Bob Dahms & Karey Adamy --Local Taxes	9,138.23
Interest	12.10
Disbursements	0.00
Bank Balance	<u>193,935.25</u>

BOARD REVOLVING FUND (ACCOUNT NUMBER 159-913)

Beginning Balance	16,728.47
Deposits: SPS.....	0.00
Interest	1.06
Disbursements	0.00
Bank Balance	<u>16,729.53</u>

HOT LUNCH FUND (ACCOUNT # 10 353 5)

Beginning Balance	102,931.96
Interest	11.33
State of NE Payments	145,282.21
Other Receipts	6,064.11
Disbursements	71,119.53
Bank Balance	183,170.08
Amount Due District	<u>72,935.93</u>
Available Balance	<u>110,234.15</u>

STUDENT FEE FUND (ACCOUNT #668-157)

Beginning Balance	1,291.26
Receipts: Seward High School Activity Fund	0.00
Interest	0.00
Disbursements.....	0.00
Bank Balance	<u>1,291.26</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED OCTOBER 31, 2020**

BOND FUND (ACCOUNT #60000586)

Beginning Balance-----	1,599,703.52
Bob Dahms - Taxes-----	107,715.44
Karey Adamy - Taxes-----	4,959.65
Jones Bank - Interest-----	0.00
Interest-----	106.03
Disbursements-----	<u>0.00</u>
Bank Balance -----	<u>1,712,484.64</u>

CD#70001325--JNB RATE OF .30% DATE DUE 11/30/2020----- 350,000.00

TOTAL IN BOND FUND ACCOUNT 2,062,484.64

Heidi Covert, Treasurer

**BUDGET PRINTOUT
RECAPITULATION
OCTOBER 31, 2020**

RECEIPTS PORTION OF THE 2020-2021 BUDGET

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	20,870,000.00	4,566,777.59	16,303,222.41	21.88%
HOT LUNCH		<u>104,237.54</u>		
TOTAL RECEIPTS		4,671,015.13	16,198,984.87	

EXPENDITURES PORTION OF THE 2020-2021 BUDGET

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	9,500,000.00	1,517,099.31	7,982,900.69	15.97%
SPECIAL ED	3,200,000.00	450,389.97	2,749,610.03	14.07%
SS--PUPILS	1,850,000.00	173,492.50	1,676,507.50	9.38%
SS-INSTRUCTION	600,000.00	82,613.41	517,386.59	13.77%
GENERAL ADM	395,000.00	44,258.41	350,741.59	11.20%
PRIN ADMIN	1,100,000.00	176,388.42	923,611.58	16.04%
GEN BUSINESS	400,000.00	40,436.25	359,563.75	10.11%
OPER/MAINT	2,300,000.00	270,274.82	2,029,725.18	11.75%
TRANSPORTATION	910,000.00	112,185.01	797,814.99	12.33%
FOUNDATION	0.00	6,284.22	-6,284.22	#DIV/0!
TRANSFERS	40,000.00	0.00	40,000.00	0.00%
GEN FUND TOTALS	20,295,000.00	2,873,422.32	17,421,577.68	14.16%
FEDERAL FUNDS	575,000.00	117,168.75	457,831.25	20.38%
SIXPENCE		25,341.81		
GRAND TOTAL	20,870,000.00	3,015,932.88	17,854,067.12	14.45%
HOT LUNCH	823,978.00	143,944.00		
TOTAL	21,693,978.00	3,159,876.88		

Seward Elementary
October 2020
Activity Account

10/1/20 THRU 10/31/20

	BEG. BAL.	RECEIPTS	DISB.	END BAL.
ELEM LIBRARY	6,414.06	2,716.99	95.49	9,035.56
ELEM OTHER	1,701.09	245.00	322.02	1,624.07
ELEM POP	-175.32	281.50	0	106.18
INTEREST	213.07	.38	0	213.45
TOTALS	\$ 8,152.90			\$10,979.26

CHECK STATEMENT BALANCE 10/31/20 \$11,031.26

PRINCIPAL

Jessica Dom

DATE

11-4-20

BOOKKEEPER

Sharon Aldrich

DATE

11-4-20

Seward Elementary
Activity Account

Deposits and Checks for the Month of October

DATE	TO:	Amount	CK
10/01/20	Deposit-Library-damaged book	\$ 25.00	----
10/01/20	Adam Janda-storage items	24.42	1990
10/01/20	Christy Schegg-nurse	42.91	1991
10/05/20	Deposit-pop money	281.50	----
10/05/20	Jennifer Flemings-photos for Game Changers	48.52	1992
10/09/20	Liz's Sweet Stuff-rolls-Elem Plan Day	118.80	1993
10/09/20	Chapters Books & Gifts-books-Library	31.97	1994
10/19/20	Deposit-Library-yearbook money	2,640.00	----
10/22/20	Deposit-social committee-jeans	245.00	----
10/26/20	Deposit-yearbook money	30.00	----
10/26/20	Deposit-Library-damaged book	6.99	----
10/28/20	Taryn Miller-1 st gr. economic project	61.84	1995
10/28/20	Liz's Sweet Stuff-rolls for St. John's staff	52.00	1996*
10/29/20	Christy Schegg-nurse supplies	22.05	1997

*outstanding check

11/05/20

Seward Middle School
Balance Sheet Standard
As of October 31, 2020

	<u>Oct 31, '20</u>
ASSETS	
Current Assets	
Checking/Savings	
Art	177.10
Athletics	35,888.76
Band	84.88
Book Fair	926.80
Builders Club	919.43
Bully Response Team	944.83
Courtesy Fund	655.95
FCCLA	81.76
FCS	0.16
Industrial Arts	512.87
Interest	378.77
Library	1,417.05
Milk	0.94
MS Computer	3.10
Music	706.59
Outdoor Ed	19,975.10
PE	440.27
Project Citizen	728.83
PTO	3,234.11
Sales Tax	7.61
Sports Buttons	2,951.12
Student Council	3,442.03
Wellness	462.50
Yearbook	8,086.31
Total Checking/Savings	<u>82,026.87</u>
Total Current Assets	<u>82,026.87</u>
TOTAL ASSETS	<u><u>82,026.87</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	82,026.87
Total Equity	<u>82,026.87</u>
TOTAL LIABILITIES & EQU...	<u><u>82,026.87</u></u>



Kirk Gottschalk, Principal



Janet Seaman, Bookkeeper

11/05/20

Seward Middle School Balance Sheet Detail As of October 31, 2020

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
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								
Opening Bal Equity								
General Journal	10/01/20	9420	Bill Dutton		X	Athletics	-65.00	83,485.90
General Journal	10/01/20	9421	Bob Miers		X	Athletics	-65.00	83,420.90
General Journal	10/01/20	9422	Ryan Kratochvil		X	Athletics	-65.00	83,355.90
General Journal	10/01/20	9423	Mustang Graphics		X	Interest	-219.50	83,290.90
General Journal	10/02/20			Miller TT shirts	X	Interest	219.50	83,071.40
General Journal	10/03/20	9424	Faith Towle		X	Athletics	-90.00	83,290.90
General Journal	10/05/20	9425	Heather Muller		X	Athletics	-60.00	83,140.90
General Journal	10/05/20	9426	Shane Baack		X	Athletics	-65.00	83,075.90
General Journal	10/05/20	9427	Ryan Kratochvil		X	Athletics	-65.00	83,010.90
General Journal	10/05/20	9428	Bob Miers		X	Athletics	-65.00	82,945.90
General Journal	10/05/20	9429	Rich Soukup		X	Athletics	-65.00	82,880.90
General Journal	10/05/20	9430	Pepsi		X	Athletics	-610.00	82,270.90
General Journal	10/05/20	9431	Lou's Sporting Goods		X	Athletics	-1,320.70	80,950.20
General Journal	10/05/20	9432	Sports Express		X	Athletics	-360.00	80,590.20
General Journal	10/07/20	9433	Culligan Water	water	X	Courtesy Fund	-55.00	80,535.20
General Journal	10/08/20	9434	Heather Muller		X	Athletics	-60.00	80,475.20
General Journal	10/08/20	9435	Faith Towle		X	Athletics	-60.00	80,415.20
General Journal	10/08/20	9436	Bill Dutton		X	Athletics	-65.00	80,350.20
General Journal	10/08/20	9437	Bob Miers		X	Athletics	-65.00	80,285.20
General Journal	10/08/20	9438	Rich Soukup		X	Athletics	-65.00	80,220.20
General Journal	10/08/20	9439	Taylor Wyatt		X	Athletics	-65.00	80,155.20
General Journal	10/08/20	9440	Wells Fargo		X	Art	-284.62	79,870.58
General Journal	10/09/20	9441	Nebraska State Band ...	All-State		Interest	-24.00	79,846.58
General Journal	10/09/20	9442	Cash-Wa Candy Co		X	Athletics	-256.53	79,590.05

Seward Middle School
Balance Sheet Detail
 As of October 31, 2020

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
General Journal	10/09/20	9443	Eileen Oates		X	Athletics	860.00	80,450.05
General Journal	10/13/20	9444	Bill Dutton	Gate/Conce...	X	Athletics	-70.00	80,380.05
General Journal	10/13/20	9445	Ryan Kratochvil		X	Athletics	-65.00	80,315.05
General Journal	10/13/20	9446	Bob Miers		X	Athletics	-65.00	80,250.05
General Journal	10/13/20	9447	Rich Soukup		X	Athletics	-65.00	80,185.05
General Journal	10/19/20	9448	Eileen Oates		X	Athletics	-60.00	80,120.05
General Journal	10/19/20	9449	Faith Towle		X	Athletics	-60.00	80,060.05
General Journal	10/20/20	9450	Sports Express		X	Athletics	-21.00	80,000.05
General Journal	10/20/20				X	Athletics	2,298.02	82,277.07
General Journal	10/27/20	9451	Dairy Queen	Gift cards 8 ...	X	PTO	-135.00	82,142.07
General Journal	10/27/20				X	-SPLIT-	302.00	82,444.07
General Journal	10/30/20	9452	Sports Express		X	Athletics	-424.00	82,020.07
General Journal	10/31/20				X	Interest	6.80	82,026.87
Total Opening Bal Equity							-1,459.03	82,026.87
Retained Earnings								0.00
Total Retained Earnings								0.00
Net Income								0.00
Total Net Income								0.00
Total Equity							-1,459.03	82,026.87
TOTAL LIABILITIES & EQUITY							-1,459.03	82,026.87

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 10/1/2020
To Date: 10/31/2020

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	\$8,342.98	\$0.00	\$0.00	\$0.00	\$8,342.98	\$0.00	\$8,342.98
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	\$116.94	\$0.00	\$0.00	\$0.00	\$116.94	\$0.00	\$116.94
120	ALUMNI ASSOCIATION	\$738.03	\$0.00	\$0.00	\$0.00	\$738.03	\$0.00	\$738.03
125	GUIDANCE	\$863.46	\$18.00	\$0.00	\$0.00	\$881.46	\$0.00	\$881.46
126	AMBASSADORS	\$679.09	\$0.00	\$0.00	\$0.00	\$679.09	\$0.00	\$679.09
127	AP EXAMS	\$3,645.50	\$0.00	\$0.00	\$0.00	\$3,645.50	\$0.00	\$3,645.50
130	CAREER ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
140	FOOTBALL	\$5,505.48	\$0.00	\$(1,740.08)	\$0.00	\$3,765.40	\$0.00	\$3,765.40
142	FOOTBALL-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
145	WRESTLING	\$706.47	\$0.00	\$0.00	\$0.00	\$706.47	\$0.00	\$706.47
147	X-COUNTRY	\$1,880.61	\$0.00	\$(82.50)	\$0.00	\$1,798.11	\$0.00	\$1,798.11
149	TRACK	\$1,224.05	\$0.00	\$0.00	\$0.00	\$1,224.05	\$0.00	\$1,224.05
150	GIRLS BB CAMP	\$2,465.42	\$0.00	\$0.00	\$0.00	\$2,465.42	\$0.00	\$2,465.42
155	BOYS BB CAMP	\$5,684.76	\$2,170.00	\$(650.25)	\$0.00	\$7,204.51	\$0.00	\$7,204.51
160	BOYS SOCCER	\$582.72	\$0.00	\$0.00	\$0.00	\$582.72	\$0.00	\$582.72
165	GIRLS SOCCER	\$2,247.91	\$0.00	\$0.00	\$0.00	\$2,247.91	\$0.00	\$2,247.91
170	SOFTBALL	\$2,967.51	\$0.00	\$(210.00)	\$0.00	\$2,757.51	\$0.00	\$2,757.51
175	VOLLEYBALL	\$1,465.61	\$0.00	\$(662.00)	\$0.00	\$803.61	\$0.00	\$803.61
180	VIDEO ACCOUNT	\$4,377.70	\$500.00	\$0.00	\$0.00	\$4,877.70	\$0.00	\$4,877.70
185	BASEBALL	\$(267.43)	\$0.00	\$0.00	\$0.00	\$(267.43)	\$0.00	\$(267.43)
190	GIRLS GOLF	\$888.30	\$0.00	\$0.00	\$0.00	\$888.30	\$0.00	\$888.30
195	BOYS GOLF	\$727.90	\$0.00	\$0.00	\$0.00	\$727.90	\$0.00	\$727.90
200	SMUTNY SCHOLARSHIP	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
225	ACADEMIC CONTESTS	\$494.00	\$0.00	\$0.00	\$0.00	\$494.00	\$0.00	\$494.00
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.	\$40.00	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	\$40.00
270	BOWMASTER SCHOLARSHIP	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
275	CONCESSIONS	\$10,990.43	\$7,036.15	\$(5,318.80)	\$0.00	\$12,707.78	\$0.00	\$12,707.78
300	Teacher Pop Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	VENDING SALES	\$986.26	\$552.87	\$(45.00)	\$0.00	\$1,494.13	\$0.00	\$1,494.13
315	DLC ACCOUNT	\$25.81	\$0.00	\$0.00	\$0.00	\$25.81	\$0.00	\$25.81
330	DRIVER EDUCATION	\$120.00	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00
400	FBLA	\$4,345.53	\$541.00	\$(694.80)	\$0.00	\$4,191.73	\$0.00	\$4,191.73
410	FFA	\$24,473.68	\$23.00	\$(988.97)	\$0.00	\$23,507.71	\$0.00	\$23,507.71
415	FCS LAB FEES	\$7,121.66	\$0.00	\$0.00	\$0.00	\$7,121.66	\$0.00	\$7,121.66
418	DISTRICT 2 FCCLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	FCCLA	\$10,572.85	\$300.00	\$(84.45)	\$0.00	\$10,788.40	\$0.00	\$10,788.40
425	DRILL TEAM/DANCE	\$3,917.45	\$0.00	\$0.00	\$0.00	\$3,917.45	\$0.00	\$3,917.45
430	SOCIAL MEDIA TEAM	\$7,071.98	\$3,850.00	\$0.00	\$0.00	\$10,921.98	\$0.00	\$10,921.98
440	LEADERSHIP TEAM	\$2,433.18	\$794.00	\$(5.00)	\$0.00	\$3,222.18	\$0.00	\$3,222.18
445	E SPORTS	\$120.00	\$10.00	\$0.00	\$0.00	\$130.00	\$0.00	\$130.00
450	MATH	\$44.46	\$0.00	\$0.00	\$0.00	\$44.46	\$0.00	\$44.46
460	SCIENCE LAB FEES	\$461.32	\$0.00	\$0.00	\$0.00	\$461.32	\$0.00	\$461.32
470	KEY CLUB	\$2,398.00	\$731.00	\$0.00	\$0.00	\$3,129.00	\$0.00	\$3,129.00
475	SPANISH ACCOUNT	\$66.94	\$0.00	\$0.00	\$0.00	\$66.94	\$0.00	\$66.94
490	ART	\$5,469.90	\$175.00	\$(1,415.80)	\$0.00	\$4,229.10	\$0.00	\$4,229.10
495	Study Abroad	\$610.67	\$0.00	\$0.00	\$0.00	\$610.67	\$0.00	\$610.67

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 10/1/2020
To Date: 10/31/2020

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
500	YEARBOOK	\$620.09	\$300.00	\$0.00	\$0.00	\$920.09	\$0.00	\$920.09
520	BAND TRIP	\$6,337.70	\$0.00	\$0.00	\$0.00	\$6,337.70	\$0.00	\$6,337.70
530	SPEECH	\$1,202.40	\$0.00	\$0.00	\$0.00	\$1,202.40	\$0.00	\$1,202.40
535	DRAMATICS	\$4,204.98	\$0.00	\$0.00	\$0.00	\$4,204.98	\$0.00	\$4,204.98
540	LIBRARY	\$1,371.93	\$0.00	\$0.00	\$0.00	\$1,371.93	\$0.00	\$1,371.93
545	ALL SCHOOL READS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550	BAND	(\$106.49)	\$755.47	\$(370.70)	\$0.00	\$278.28	\$0.00	\$278.28
554	CHEERLEADERS	\$316.72	\$2,520.00	\$0.00	\$0.00	\$2,836.72	\$0.00	\$2,836.72
555	CHORUS	\$10,433.55	\$0.00	\$(25.85)	\$0.00	\$10,407.70	\$0.00	\$10,407.70
560	INDUSTRIAL ARTS/WOODS	\$576.55	\$1,150.00	\$(129.83)	\$0.00	\$1,596.72	\$0.00	\$1,596.72
565	TECH PREP/SKILLS USA	\$5,147.00	\$450.00	\$0.00	\$0.00	\$5,597.00	\$0.00	\$5,597.00
570	AUTO/WELDING	\$734.43	\$50.00	\$0.00	\$0.00	\$784.43	\$0.00	\$784.43
575	POWER DRIVE	\$36.57	\$0.00	\$0.00	\$0.00	\$36.57	\$0.00	\$36.57
580	PAY TO PLAY	\$3,838.47	\$0.00	\$0.00	\$0.00	\$3,838.47	\$0.00	\$3,838.47
600	PHYSICAL EDUCATION	\$34.11	\$0.00	\$0.00	\$0.00	\$34.11	\$0.00	\$34.11
615	REVOLVING ACCT	\$250.12	\$0.00	\$0.00	\$0.00	\$250.12	\$0.00	\$250.12
620	NOW ACCOUNT	\$6,086.10	\$23.62	\$0.00	\$0.00	\$6,109.72	\$0.00	\$6,109.72
700	SOCIAL STUDIES SCHOL	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
800	ATHLETICS	\$83,770.96	\$10,297.00	\$(9,218.81)	\$0.00	\$84,849.15	\$0.00	\$84,849.15
825	WEIGHTROOM	\$129.19	\$0.00	\$0.00	\$0.00	\$129.19	\$0.00	\$129.19
850	PRIDE	\$1,180.40	\$0.00	\$0.00	\$0.00	\$1,180.40	\$0.00	\$1,180.40
860	AOK	\$452.65	\$0.00	\$0.00	\$0.00	\$452.65	\$0.00	\$452.65
870	STUDENT HELP FUND	\$431.73	\$0.00	\$0.00	\$0.00	\$431.73	\$0.00	\$431.73
900	MEMORIALS	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
950	IPAD FEES	\$4,608.40	\$160.00	\$(973.25)	\$0.00	\$3,795.15	\$0.00	\$3,795.15
955	HORTICULTURE	\$295.00	\$0.00	\$0.00	\$0.00	\$295.00	\$0.00	\$295.00
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	\$629.54	\$0.00	\$0.00	\$0.00	\$629.54	\$0.00	\$629.54
2019	CLASS OF 2019	\$40.70	\$0.00	\$0.00	\$0.00	\$40.70	\$0.00	\$40.70
2020	CLASS OF 2020	\$960.75	\$0.00	\$0.00	\$0.00	\$960.75	\$0.00	\$960.75
2021	Class of 2021	\$3,887.01	\$0.00	\$0.00	\$0.00	\$3,887.01	\$0.00	\$3,887.01
2022	CLASS OF 2022	\$2,448.00	\$0.00	\$0.00	\$0.00	\$2,448.00	\$0.00	\$2,448.00
2023	CLASS OF 2023	\$866.00	\$0.00	\$0.00	\$0.00	\$866.00	\$0.00	\$866.00
Activity Accounts Grand Total		\$268,777.99	\$32,407.11	\$(22,616.09)	\$0.00	\$278,569.01	\$0.00	\$278,569.01

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
992 CHECK ACCOUNT	\$268,777.99	\$32,407.11	\$(22,616.09)	\$0.00	\$278,569.01	\$0.00	\$278,569.01
General Ledger Grand Total	\$268,777.99	\$32,407.11	\$(22,616.09)	\$0.00	\$278,569.01	\$0.00	\$278,569.01

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date:	10/1/2020
To Date:	10/31/2020

From Acct:	1
To Acct:	999999

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

Bookkeeper: Mary Russell Date: 11/4/20
Principal: [Signature] Date: 11/4/20

**SEWARD HIGH SCHOOL
Bank Reconciliation Report**

Date From 10/1/2020
Date to 10/31/2020

**Checking Account
992**

Ending Balance on Statement Dated : 10/31/2020	\$289,276.24
Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$10,707.23
Cash Balance as of : 10/31/2020	<u>\$278,569.01 ***</u>

Cash Balance for Checking as of 10/1/2020	\$268,777.99
Add: Total Deposits (Bank Deposits):	\$32,407.11
Less: Total Checks and Withdrawals:	(\$22,616.09)
Computer Cash Balance as of : 10/31/2020	<u>\$278,569.01 ***</u>

Summary of Asset Accounts

<u>Gl Acct</u>	<u>Account Name</u>	<u>Begin Bal</u>	<u>Recpt/JV</u>	<u>Disb/JV</u>	<u>Transfer</u>	<u>End Bal</u>
992	CHECK ACCOUNT	\$268,777.99	\$32,407.11	(\$22,616.09)	\$0.00	\$278,569.01 ***
Grand Total		\$268,777.99	\$32,407.11	(\$22,616.09)	\$0.00	\$278,569.01

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

Bookkeeper: Mary Russell Date: 11/4/20
Principal: [Signature] Date: 11/12/20

***** Entries Must Match**

SEWARD HIGH SCHOOL
Reconciliation Activity Account Report

From Date: 10/1/2020

To Date: 10/31/2020

From Acct: 800

To Acct: 800

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
Activity Acct: 800 - ATHLETICS								Beginning Balance: \$83,770.96	
Advisor: John Moody									
10/1/20	RECEIPTS XC, SB ENTRIES			6440	\$150.00	\$0.00	\$0.00	\$83,920.96	992
10/1/20	MARTY PINKERMAN FB OFFICIAL - NORTHWEST		13630	57479	\$0.00	\$100.00	\$0.00	\$83,820.96	992
10/1/20	GABE HAYNES FB OFFICIAL - NORTHWEST		13630	57480	\$0.00	\$100.00	\$0.00	\$83,720.96	992
10/1/20	WADE FLEISCHER FB OFFICIAL - NORTHWEST		13630	57481	\$0.00	\$100.00	\$0.00	\$83,620.96	992
10/1/20	JASON MCCOY FB OFFICIAL - NORTHWEST		13630	57482	\$0.00	\$100.00	\$0.00	\$83,520.96	992
10/1/20	DUSTIN STUEHRENBERG FB OFFICIAL - NORTHWEST		13630	57483	\$0.00	\$100.00	\$0.00	\$83,420.96	992
10/2/20	ISAAK RUSSELL VB OFFICIAL - CENTENNIAL		13641	57487	\$0.00	\$95.00	\$0.00	\$83,325.96	992
10/2/20	ANDY BAKER VB OFFICIAL - CENTENNIAL		13641	57488	\$0.00	\$95.00	\$0.00	\$83,230.96	992
10/5/20	RECEIPTS FB GATE - NORTHWEST			6445	\$2,830.00	\$0.00	\$0.00	\$86,060.96	992
10/5/20	PATRICK RUNYAN REIMB - SPC SRVC CERTIFICATE		13534	57491	\$0.00	\$55.00	\$0.00	\$86,005.96	992
10/5/20	TAYLOR BARNES VB LINE JDG - CENTENNIAL		13641	57492	\$0.00	\$32.00	\$0.00	\$85,973.96	992
10/5/20	KATIE LANGNER VB LINE JDG - CENTENNIAL		13641	57493	\$0.00	\$32.00	\$0.00	\$85,941.96	992
10/5/20	JERRY WALL SB OFFICIAL - SUB DISTRICTS		13642	57494	\$0.00	\$110.00	\$0.00	\$85,831.96	992
10/5/20	JOHN VEJVODA SB OFFICIAL - SUB DISTRICTS		13642	57495	\$0.00	\$366.00	\$0.00	\$85,465.96	992
10/5/20	RAY WALL SB OFFICIAL - SUB DISTRICTS		13642	57496	\$0.00	\$110.00	\$0.00	\$85,355.96	992
10/5/20	CARLOS SANDOVAL SB OFFICIAL - SUB DISTRICTS		13642	57497	\$0.00	\$249.00	\$0.00	\$85,106.96	992
10/6/20	RECEIPTS 9TH/JV VB GATE - CENTENNIAL			6448	\$277.00	\$0.00	\$0.00	\$85,383.96	992
10/6/20	RECEIPTS SB GATE - SUB DIST			6450	\$787.00	\$0.00	\$0.00	\$86,170.96	992
10/6/20	HAUFF SPORTS GAME SOFTBALLS	68488	13338	57499	\$0.00	\$258.84	\$0.00	\$85,912.12	992
10/7/20	RECEIPTS SB GATE - SUB DIST			6451	\$467.00	\$0.00	\$0.00	\$86,379.12	992
10/7/20	MERLES FLOWER SHOP SENIOR NIGHT FLOWERS	0000441	13645	57502	\$0.00	\$110.00	\$0.00	\$86,269.12	992
10/7/20	CASH STATE GOLF MEALS		13535	57505	\$0.00	\$366.00	\$0.00	\$85,903.12	992
10/8/20	RECEIPTS ACTIVITY PASSES			6456	\$70.00	\$0.00	\$0.00	\$85,973.12	992
10/8/20	MONUMENT SHADOWS G STATE GOLF - PRACTICE ROUND		13648	57510	\$0.00	\$175.00	\$0.00	\$85,798.12	992
10/8/20	CURTIS ROBERTS SB OFFICIAL - DIST FINAL		13694	57511	\$0.00	\$183.00	\$0.00	\$85,615.12	992

**SEWARD HIGH SCHOOL
Reconciliation Activity Account Report**

From Date: 10/1/2020
To Date: 10/31/2020

From Acct: 800
To Acct: 800

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
10/8/20	RONALD JONES SB OFFICIAL - DIST FINAL		13694	57512	\$0.00	\$183.00	\$0.00	\$85,432.12	992
10/9/20	RECEIPTS XC, GGOLF ENTRIES			6458	\$480.00	\$0.00	\$0.00	\$85,912.12	992
10/12/20	NSAA SB SUBDIST B-7 PAYOUT		13695	57515	\$0.00	\$198.80	\$0.00	\$85,713.32	992
10/12/20	CASH STATE SOFTBALL MEALS		13649	57516	\$0.00	\$306.00	\$0.00	\$85,407.32	992
10/12/20	ISAAK RUSSELL JV VB OFFICIAL - TRIANGULAR		13696	57517	\$0.00	\$142.50	\$0.00	\$85,264.82	992
10/12/20	ANDY BAKER JV VB OFFICIAL - TRIANGULAR		13696	57518	\$0.00	\$142.50	\$0.00	\$85,122.32	992
10/12/20	CHUCK TAYLOR VB OFFICIAL - TRIANGULAR		13696	57519	\$0.00	\$165.00	\$0.00	\$84,957.32	992
10/12/20	RYAN TIGHE VB OFFICIAL - TRIANGULAR		13696	57520	\$0.00	\$165.00	\$0.00	\$84,792.32	992
10/12/20	NSAA DIST SB FINAL B-7 PAYOUT		13650	57521	\$0.00	\$93.80	\$0.00	\$84,698.52	992
10/13/20	RECEIPTS SB GATE - DIST FINAL			6461	\$514.00	\$0.00	\$0.00	\$85,212.52	992
10/13/20	RECEIPTS JV VB GATE - TRIANGULAR			6462	\$307.00	\$0.00	\$0.00	\$85,519.52	992
10/13/20	RECEIPTS BLJY BOOSTERS - STRIV DONATION			6463	\$100.00	\$0.00	\$0.00	\$85,619.52	992
10/14/20	RECEIPTS VB GATE - TRIANGULAR			6468	\$428.00	\$0.00	\$0.00	\$86,047.52	992
10/14/20	RECEIPTS DIST XC ENTRY			6471	\$85.00	\$0.00	\$0.00	\$86,132.52	992
10/14/20	KATIE LANGNER VB LINE JDG - TRIANGULARS		13701	57523	\$0.00	\$96.00	\$0.00	\$86,036.52	992
10/14/20	STEVE BORER DIST XC - STARTER FEE		13651	57524	\$0.00	\$100.00	\$0.00	\$85,936.52	992
10/14/20	CASH STATE SOFTBALL MEALS		13649	57525	\$0.00	\$306.00	\$0.00	\$85,630.52	992
10/14/20	BEATRICE HIGH SCHOOL JV VB TOURN ENTRY		13700	57526	\$0.00	\$70.00	\$0.00	\$85,560.52	992
10/14/20	PIUS X HIGH SCHOOL VB QUAD ENTRY		13697	57527	\$0.00	\$140.00	\$0.00	\$85,420.52	992
10/14/20	LINCOLN SOUTHEAST HI JV XC MEET ENTRY		13698	57528	\$0.00	\$50.00	\$0.00	\$85,370.52	992
10/14/20	MALCOLM HIGH SCHOOL 9TH VB TOURN ENTRY		13699	57529	\$0.00	\$75.00	\$0.00	\$85,295.52	992
10/15/20	RECEIPTS ACTIVITY PASSES			6474	\$50.00	\$0.00	\$0.00	\$85,345.52	992
10/15/20	RECEIPTS ST GOLF PRCT RND REFUND			6475	\$22.00	\$0.00	\$0.00	\$85,367.52	992
10/15/20	WELLS FARGO NK SPORTS - TRK & FLD WATCH	0211318-IN	13375	57531	\$0.00	\$156.50	\$0.00	\$85,211.02	992
10/19/20	RECEIPTS STATE SB MEALS - REDEPOSIT			6477	\$360.00	\$0.00	\$0.00	\$85,571.02	992
10/19/20	HAMPTON INN & SUITES ROOMS - STATE GIRLS GOLF	91598477	13704	57533	\$0.00	\$670.92	\$0.00	\$84,900.10	992
10/21/20	RECEIPTS			6483	\$150.00	\$0.00	\$0.00	\$85,050.10	992

**SEWARD HIGH SCHOOL
Reconciliation Activity Account Report**

From Date: 10/1/2020
To Date: 10/31/2020

From Acct: 800
To Acct: 800

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
10/21/20	XC ENTRY - SKUTT CHUCK GUBBELS		13709	57541	\$0.00	\$160.00	\$0.00	\$84,890.10	992
10/21/20	VB OFFICIAL - ASHLAND/GRNWD MATT HUNT		13709	57542	\$0.00	\$160.00	\$0.00	\$84,730.10	992
10/22/20	VB OFFICIAL - ASHLAND/GRNWD COLBY EMAL		13711	57545	\$0.00	\$100.00	\$0.00	\$84,630.10	992
10/22/20	FB OFFICIAL - AURORA CHAD GILLESPIE		13711	57546	\$0.00	\$100.00	\$0.00	\$84,530.10	992
10/22/20	FB OFFICIAL - AURORA KENT WASHINGTON		13711	57547	\$0.00	\$100.00	\$0.00	\$84,430.10	992
10/22/20	FB OFFICIAL - AURORA MATT BARTH		13711	57548	\$0.00	\$100.00	\$0.00	\$84,330.10	992
10/22/20	FB OFFICIAL - AURORA CODY GILLESPIE		13711	57549	\$0.00	\$100.00	\$0.00	\$84,230.10	992
10/22/20	FB OFFICIAL - AURORA CASH		13652	57550	\$0.00	\$340.00	\$0.00	\$83,890.10	992
10/23/20	STATE XC MEALS RECEIPTS			6486	\$953.00	\$0.00	\$0.00	\$84,843.10	992
10/23/20	VB GATE - ASHLAND/GRNWD MARK HICKSON		13710	57551	\$0.00	\$270.00	\$0.00	\$84,573.10	992
10/23/20	VB OFFICIAL - 9TH TOURN SALLY CONNELL		13710	57552	\$0.00	\$270.00	\$0.00	\$84,303.10	992
10/23/20	VB 9TH TOURN OFFICIAL MITZI ADEN		13710	57553	\$0.00	\$270.00	\$0.00	\$84,033.10	992
10/23/20	VB 9TH TOURN OFFICIAL WILLIE BEAMON		13710	57554	\$0.00	\$270.00	\$0.00	\$83,763.10	992
10/23/20	VB 9TH TOURN OFFICIAL AL'S JOHNS	37755	13712	57555	\$0.00	\$203.30	\$0.00	\$83,559.80	992
10/23/20	XC PORTA JOHNS RENTAL NSAA		13654	57556	\$0.00	\$50.00	\$0.00	\$83,509.80	992
10/26/20	B-7 SB DIST LIVE VIDEO RECEIPTS			6490	\$1,368.00	\$0.00	\$0.00	\$84,877.80	992
10/26/20	FB GATE - AURORA RECEIPTS			6491	\$699.00	\$0.00	\$0.00	\$85,576.80	992
10/27/20	9TH VB GATE - TOURN NSAA		13714	57557	\$0.00	\$104.00	\$0.00	\$85,472.80	992
10/27/20	XC ST CHAMPIONSHIP AWARDS CALLAM SPORTS PHOTO		13715	57558	\$0.00	\$73.95	\$0.00	\$85,398.85	992
10/28/20	TROPHY CASE STATE XC POSTER HENRY SCHEIN	84823229	13653	57560	\$0.00	\$559.89	\$0.00	\$84,838.96	992
10/29/20	TRAINING ROOM SUPPLIES RECEIPTS			6503	\$200.00	\$0.00	\$0.00	\$85,038.96	992
10/29/20	9TH VB TOURN ENTRY FEES MARK HICKSON	102520/SHS	13656	57561	\$0.00	\$48.00	\$0.00	\$84,990.96	992
10/29/20	ENOA ASSIGNING - FB OFFICIALS AWARDS UNLIMITED	38312	13720	57562	\$0.00	\$141.81	\$0.00	\$84,849.15	992
10/29/20	9TH VB TOURN MEDALS								

Totals	\$10,297.00	\$9,218.81	\$0.00	\$84,849.15
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Accounts Payable	<u>\$0.00</u>
Working Balance	<u>\$84,849.15</u>
Currently Encumbered (PO)	<u>\$0.00</u>

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

Bookkeeper: Mary Russell Date: 11/4/20
Principal: [Signature] Date: 11/4/20

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
NOVEMBER 9, 2020**

Salaries for October	Salaries	632,425.30
Jones Bank	FIT/FICA	22,504.20
Tennessee Child Support	Garnishment	59.98
Jones Bank	FIT/FICA	164,762.79
Nebraska Child Support Payment Ctr	Garnishment	2,705.00
ASPIRE	403b	7,100.00
Jones Bank	FIT/FICA	19,170.95
Tennessee Child Support	Garnishment	59.98
Pitney Bowes	Postage	2,489.08
NPERS	Retirement	172,983.13
Nebraska Department of Revenue	State Tax	30,960.56
Pay Flex	Section 125	8,229.92
Amazon	Supplies	2,804.33
Americom	Maintenance	435.00
Apex	Software	600.00
Apple, Inc.	Technology	2,398.00
ARL Credit Services	Garnishment	182.09
ASCD	Dues & Fees/HAL	178.00
Auto-Jet Muffler Corp.	Transportation	196.46
Baker, Noelle	Supplies	39.90
Baker & Taylor	Books	27.83
Batters, Sondra	Title I	1,402.50
BEST	Pupil Services	36,112.60
Betty's Bunch	Hot Lunch	456.96
Blue Cross Blue Shield	Health Insurance	207,920.59
Borzek, Emilia	Supplies	101.90
Canon Financial Services	Lease	1,141.00
Capital Business Systems, Inc	Lease	1,710.44
Card Services	Maintenance	441.35
Cash-Wa Distributing	Food	13,881.85
CDWG	Technology	1,543.31
Central Nebraska Rehabilitation Services	Pupil Services	2,389.70
CEV	ReVision Grant	6,600.00
Cintas	Supplies	352.95
City of Seward Utility Dept	Utilities	28,971.27
Computer Hardware	Technology	680.00
Cornhusker International Trucks	Transportation	1,571.75
Culligan	Maintenance	766.94
DAS State Accounting	Distance Learning	232.49
Data Management, Inc	Supplies	302.00
Demco	Supplies	126.71
Eakes	Maintenance	2,364.50
Ellis, Gayle	Pupil Services	4,255.40
Engineered Controls, Inc.	Maintenance	5,175.00
ESU 6	ESU Expense	15,666.86
Farmers Cooperative	Transportation	15,035.37
Glass Doctor	Transportation	333.90
Grainger	Maintenance	737.86
Grizzly Industrial, Inc	Equipment	363.24
Jessica Hanes	Staff Dev. Training	220.00
Hardinger, Denise	Transportation	59.50
Harry's Radio & Satellite	Transportation	200.00
Hiland Dairy & Foods	Food	4,748.42

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
NOVEMBER 9, 2020**

Home Depot Pro	Maintenance	430.80
Hummert International	Supplies	43.00
Husqvarna	Equipment	389.30
Hydraulic Equipment Service	Transportation	135.00
Inland Truck Parts & Service	Transportation	1,123.94
JCI Industries, Inc	Maintenance	293.05
JF Ahern	Maintenance	678.00
Junior Library Guild	Books	1,696.80
K Log	Furniture	2,840.45
K's Corner	Staff Dev.	90.00
Kami	Subscription	99.00
Kathleen A. Laughlin	Garnishment	102.00
KSB School Law	Legal Fees	468.00
Lampe's Clean Air Specialists	Maintenance	2,558.12
Learning A-Z	Subscription	115.45
Learning Forward	Dues & Fees	318.00
Lied Lodge	Staff Dev.	134.00
Lopez, Tara	Mileage	5.94
Madison National Life	LTD Ins.	2,669.72
Matheson	Supplies	495.47
Jan Meehl	Pupil Services	2,596.25
Messersmith, Jen	Supplies	206.54
Meyer Automotive	Transportation	15.60
Midwest Alarm Services	Maintenance	1,258.36
Midwest Auto Parts (Napa)	Transportation	260.94
Midwest Automotive Inc	Transportation	976.65
MPS	Books	3.49
Jen Nantkes	Pupil Services	2,015.06
National Art & School Supplies	Supplies	3,196.96
Nebraska ASCD	Dues & Fees	40.00
Nebraska Assoc. for Curriculum, Assessment ar	Staff Dev.	130.00
Nebraska Assoc. of School Boards	Training	1,631.00
Nebraska Landscape Solutions	Maintenance	684.04
Nebraska Scientific	Supplies	232.81
Nebraska Snow Equipment	Maint. Of Equip.	694.95
One Source	Admin. Expense	80.00
O'Reilly	Transportation	298.73
Pac N Save	Maintenance	306.65
Pac N Save	Food	1,463.07
Paper Tiger	Business Support	30.00
Pay Flex	Section 125	147.90
Pepsi	Food	3,132.95
Pygraphics	Software	499.00
Reed Electric	Maintenance	391.85
Rockler	Supplies	1,043.63
Safety Kleen	Transportation	101.40
Sage Publications, Inc.	HAL	156.22
Schegg, Christy	Legacy Grant	2,752.46
School Specialty	Supplies	1,787.90

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
NOVEMBER 9, 2020**

Seward County Independent	Supplies	416.66
Seward Lumber	Maintenance	3.09
Sumdog Inc.	Subscription	360.00
Symmetry	Utilities	990.79
Sysco	Food	6,335.04
TAESE	PEAK Grant	600.00
The Pour Horse	Staff Dev.	516.00
Time Warner Cable	Phone	99.98
Truck Center Companies	Transportation	5,925.47
Unite Private Networks	Distance Learning	1,401.04
Unity School Bus Parts	Transportation	53.18
UNUM	Life Ins.	536.40
Uribe	Services	1,818.00
US Cellular	Communications	127.12
US Foods	Food	16,344.06
Verizon	Telephone	152.66
Voss Lighting	Maintenance	639.00
WaterLink	Maintenance	225.00
Wells Fargo		1,225.31
Windstream	Telephone	2,222.90
TOTAL GENERAL FUND CLAIMS		1,506,991.01

**SCHOOL DISTRICT OF SEWARD
PROPOSED GIFTS AND DONATIONS CLAIMS
NOVEMBER 9, 2020**

HILAND DAIRY

MILK

94.00

TOTAL

94.00

**SCHOOL DISTRICT OF SEWARD
PROPOSED UNEMPLOYMENT FUND CLAIMS
NOVEMBER 9, 2020**

NEBRASKA UC FUND	UNEMPLOYMENT	2,993.62
	TOTAL	<u>2,993.62</u>