

Agenda

1. Preliminary Procedures
 - 1.1. Call meeting to order & announce Open Meetings Act is Posted
 - 1.2. Public Notice as publicized per board policy
 - 1.3. Roll Call
 - 1.3.1. Action to excuse board members if necessary
 - 1.4. Pledge of Allegiance
 - 1.5. **1.5 Mission 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
2. Public Forum: (The Board President reserves the right to place time limits on individuals and topics.)
 - 2.1. Public Forum on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.
 - 2.2. Public Forum on Any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.
3. Reports
 - 3.1. Administrator Reports
 - 3.2. Student Board Report
 - 3.3. Superintendent's Report
 - 3.4. NASB Report from Board Members
 - 3.5. Safety Audit
 - 3.6. Annual Report
4. Discussion Items
 - 4.1. Classified Staff Proposal
 - 4.2. Mental Health LMHP Update
 - 4.3. NSCAS Results
5. Old Business
6. New Business
 - 6.1. Classified Staff
 - 6.2. 2020-2021 Audit
 - 6.3. 2022-23 Negotiated Agreement
7. Future Agenda Items
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
 - 8.3.2. Bond Fund
 - 8.3.3. Qualified Capital Purpose Undertaking Fund
 - 8.3.4. Depreciation Fund
 - 8.3.5. Special Building Fund
 - 8.3.6. Gifts & Donations Fund
- 8.4. Approval of Consent Agenda
9. Adjournment

Please publish the following legal notice in the December 8, 2021 edition of the Seward County Independent. Thank you.

NOTICE OF SCHOOL BOARD MEETING

The board of education of the School District of Seward will meet in regular session on Monday, December 13, 2021 at 5:30 p.m. for a board study session to be followed by the 7:00 p.m. regular business meeting. The meeting will be held at the Administrative Offices located at 410 South St., Seward, Nebraska. An agenda for the meeting which shall be kept continually current is readily available for public inspection at the Superintendent's Office during normal business hours.

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

School District of Seward Board Report

December 13, 2021

Jessica Dominy, Principal
Seward Elementary School

Enrollment: as of December 8, 2021

- Preschool: 54
- Kindergarten: 91
- 1st Grade: 96
- 2nd Grade: 92
- 3rd Grade: 106
- 4th Grade: 92
- Total: 531

Upcoming Events:

December 14th: 2nd and 4th NWEA Math; 3rd NSCAS Growth Math

December 14th: 1st Grade Music Program @ SHS, 5:30 PM

December 16th: PLC Data Meetings

December 20th: Tweet Time

December 21st: 1:15 Dismissal

An Inside View of Education w/ Mrs. Dominy:

I was able to hold Inside View meetings for all Kindergarten and first grade parents in November. It was a great opportunity for me to build relationships with parents and share all the great things happening at school. I was very pleased with attendance for both grade levels this year. We had approximately 15 parents attend each meeting. On a typical year, I hold Inside View Meetings with kindergarten parents to explain how instruction looks at SES. Because of COVID restrictions last year, I was unable to have these meetings. This is why I did both Kindergarten and first grade this year.

Mid-Year Assessments:

We are currently in the process of taking mid-year assessments at Seward Elementary. Students in grades kindergarten and first grade will take the MAP Fluency assessment, which is our literacy screener for early childhood. Students in grades second through fourth will take the NWEA growth assessment for both reading and math. Third grade was chosen to take the NSCAS growth math assessment as a sort of pilot for the state. All of these assessments measure student progress from the beginning of the year and will be utilized when making decisions about intervention and enrichment opportunities. Students in all grades will also complete their mid-year writing assessments. During our PLC meetings on December 16th, we will discuss data from these assessments in order to improve instruction. Our goal is to have

these discussions prior to winter break so we can hit the ground running in January when students return!

SES 12 Days of Christmas:

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

Board of Education Report
Seward Middle School - Mr. Kirk J. Gottschalk
13 December, 2021

1. Middle School Activities:

- 14 Dec. - 7/8 Girls Basketball vs Columbus LV, (H) 1530 hrs. (3:30 p.m.)
- 14 Dec. - 7/8 Vocal Music Christmas Concert, 1900 hrs. (7:00 pm)
- 18 Dec. - Seward Wrestling Invite at M.S., 0900 hrs. (9:00 a.m.)
- 21 Dec. - Last Day of School, 1330 Dismissal (1:30 p.m.)
- 25 Dec. - CHRISTmas. Eat, drink, be merry, nap, give and share.
- 3 Jan. - Professional Development Day
- 4 Jan. - Students return.

2. Middle School Activities.

A. Our girls basketball and wrestling seasons are entering their final few competitions. The 7th grade girls teams are off to a good start with the A team being 5-2 and the B team 6-1 at press time. Our 8th grade A team is 7-1 with our B team undefeated at 8-0 right now. Both our A teams won the Seward basketball tournament on 2 December. The C team consists of girls from both 7th and 8th grade and their record is currently 2-4. We have 16 wrestlers on this year's team with only two tournaments remaining. Our final tournament of the season will be in Seward on Saturday, 18 December. All our teams currently playing will end their season before Christmas break.

3. Happenings at the Middle School.

- A. After School Programs. None at this time.
- B. School Assemblies. In November we assembled to recognize and celebrate the military veterans in our community. Our 7/8th grade choir and 8th grade band performed for the assembly then our student council members served cookies and coffee to veterans and their families afterwards. This month we will gather for a presentation on social media use by the KSB School Law firm.



**Board of Education Report
December 2021
Seward High School
Scott Axt Rich Eber John Moody**



Holiday Wish List Program:

The Seward High School staff will continue the tradition of adopting a family through the local Blue Valley Community Action Program. This is a great way for us to give back to those in need as a staff. Donations from staff members are pooled together in order to make the purchases for our assigned family.

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

The Term 2 P.R.I.D.E. Recognition Rally is scheduled for Tuesday, December 21st at 9:00 am.. The alumni speaker will be Tracy Rumery about overcoming adversity and challenges. We will also hear our Symphonic Band, Show Choir and our very own Apollo 5. We will also see our Term 2 PRIDE video created by Marhi Vega. We also celebrate our many academic and athletic achievements as well as all of our term 2 college signings.

Karen Haase

On December 21st, we will host local school attorney Karen Haase to do a 9-12 presentation to students on social media use and legal implications. Ms. Haase has not presented to our students in about three years. She is always very engaging and has been very well received by our students and staff.

Group Home

We have received word that the Seward Group Home will terminate operations on December 31st. We have not heard any additional details on the placement of current students in the facility or future use of the home.

End of First Semester and Start of Second Semester

The last day of classes before winter vacation is Tuesday, December 21st. Classes will dismiss early at 1:30. School resumes with the start of the second semester on Tuesday, January 4th.

Mid-Term Graduate Meeting:

The midterm graduate meeting was held on December 13th. We are anticipating 22 students finishing early. This is a very large class and probably a little lower numbers compared to years past. Just like normal years, we are hearing some students looking to go to the military early, others planning on entering the workforce while others looking to begin college.

Class of 2022 Commencement Ceremony

The annual Seward High School commencement ceremony will be held Sunday, May 15th at 2:00 p.m. in the south gym at Seward High School.

NSAA Moratorium

There will be no sports practices or competitions December 22 through December 26 due to the mandatory five-day NSAA moratorium. Additional information regarding sports practices and competitions during the winter break will be communicated directly by the coach of each sport/team.

Activities:

Winter Sports Update:

Mr. Moody took 5 students to the annual Sportsmanship and Leadership Summit. This event is sponsored by the Nebraska Coaches Association and held at various locations around the state. Seward students attended the summit at Lincoln North Star.

Winter activity numbers are strong this year. Basketball has 59 participants (35 boys and 24 girls), Bowling has 27 participants (20 boys and 7 girls), wrestling has 22 participants, E-sports second season has about 25 students interested in participating.

Enrollment as of December :

Grade Level	Enrollment
Grade 9	126
Grade 10	125
Grade 11	126
Grade 12	149



School District of Seward
 Board Report
 Shannon Hall-Schmeckpeper, Director of Special Services
 December 13, 2021

It's hard to believe that we are close to finishing the first semester of the 2021-2022 school. I want to take a moment to thank the board for allowing me to be a part of this district. The past semester I have been very impressed by the commitment of the staff! Seward is truly an exceptional district and I am pleased to be a part of it.

There were not a lot of state reports due in the month of November. One of the reports that was due was the *1% Justification for State Alternative Assessment*. I provided justification to the state on 18 students that are currently marked as needing to take the Alternative Assessment instead of the regular state assessment according to their IEP. 18 students is higher than the 1% that is allowable by the state. Of these students, there are only 2 that I suspect that they request additional information because of how these students verify for special education services. At our last special education meeting, I provided information to all special education staff on the criteria for alternative assessment.

	2021			2019			2018			2017		
	ELA	Math	Science									
Number of Alternate Assessments	18	18	5	14	14	6	10	10	4	8	8	4
Total Number of District Assessments	765	765	352	744	744	346	726	726	341	751	751	336
Participation Percentage	2.30	2.30	1.40	1.88	1.88	1.73	1.38	1.38	1.17	1.07	1.07	1.19

Another report was the *Title I Annual Caseload Count Of Children In Local Institutions For Neglected Or Delinquent* which is a count of the number of student living in the OMNI Group Home that impacts Title One Funding. And the final report that I completed that is due in the

middle of December is the *SPED Proportionate Share Worksheet for Non-Public Schools* that is the count connected to the number of non-public and homeschool students that qualify for special education services.

As mentioned in the last board report, we meet as a HAL committee to review nominations. We added 19 new students to our list of students that are eligible for HAL based on a HAL Matrix. We also added areas of HAL identification for students that were currently identified as HAL. This brings our current HAL number to 153. This is approximately 10% of our student population.

Finally, we have an exciting new development in preschool. We are adding an additional preschool class to the morning session. We currently have 8 newly identified students (either new referrals or students that were on an IFSP that are turning 3 and will transition to an IEP). We will also be adding peers to these classes so that we stay in ratio. I will update you on the exact numbers next month when the new classroom is up and running.

Happy Holidays to you and your families. And thank you for all you do for Seward Public Schools.

Shannon Hall-Schmeckpeper

Shannon Hall-Schmeckpeper Ph.D
Director of Special Services

Seward Public Schools
Special Programs Enrollment Data

Special Program Enrollment Numbers

Special Programs	9/1/21	10/1/2021	11/1/2021	12/1/2021
HAL	136	134	134	153
ELL	2	2	3	3
ELL Monitor	5	5	5	5
504	32	40	41	43
Sixpence (SPS only)	14	17	17	17
SPED Referral-Public				
0-3	1	5	2	1
3-5	0	2	7	2
School Age	2	0	4	0
SPED				
Public: PreK 0-3	14	19	19	20
PreK 3-5	19	24	24	25
PreK Peers*	29	29	29	29
School Age	267	267	265	260
Total Public	303	317	308	305
SPED Referral-NP	0		1	0
Non-Public: PreK				
3-5	0	0	0	0
School Age	24	22	21	22
Total Non-Public	24	22	21	22
Grand Total SPED	327	339	329	327
Title I: Public	0	46	47	47
Title I: Non-Public	0	9	13	13
Grand Total Title I	0	55	60	60
Migrant	0	0	0	0
Immigrant	0	0	0	0

NC = No Count

*Not Included in SPED
Total



December 2021 Board Report for Curriculum and Staff Development

Board Members,

I enjoyed presenting/learning with you at the State School Boards Association Meeting. Our goal of creating meaningful career education experiences for our students by partnering with local business, industry and agriculture will be a showcase for districts in the future. Sharing where we came from and where we are headed will help other districts as they look at this area.

Curriculum

We have two areas in curriculum review this year- science and career and technical education. We started the process of our curriculum review earlier this year to build the capacity of our staff to understand the demands of the standards and the instructional shifts of the standards. When we meet in February and March, we will begin to make our curriculum documents and then select materials to recommend to you to support these standards.

Instruction

Our teachers have been engaged in the work of refining their learning goals and identifying priority learning goals in their courses/grade levels. We are following a process recommended by Thomas Guskey to first bring clarity to our instruction before considering grading/reporting revisions. Our teachers have made great progress in this area and we will begin to look at assessments and scales tied to these priority learning goals.

Staff Development

Our November staff development day was a success. We provided nearly 20 options for our teachers to choose from and we set the day up in 45 minute sessions. We had sessions where staff could have guided work time in an area like Canvas and we also had sessions where staff could learn about assessment, instruction and curriculum. We also offered yoga for all five sessions and this was popular among the staff.

Assessment

At our meeting, I will be able to share NSCAS Growth grades 3-8 data and ACT proficiency data from this past school year. Parents have received individual score reports for both of these assessments. The group data embargo has been lifted as of 12-6-21. As a reminder, this assessment and the circumstances around the assessment were very different than previous

years, and it would not be valid and reliable to compare scores on this assessment to other years.

Annual Report

We are finalizing the annual report from the 20-21 school year. This annual report has academic, maintenance and operations, and extracurricular information. The annual report is required by Rule 10 and it is to be distributed to our community. We will put the annual report in the newspaper in the coming weeks.

Thank you for your support!

Dr. Matt Dominy

December Staff Dev. Newsletter

A Newsletter for the Seward Staff by Dr. Dominy

Gifts

December is here and for most of our students and many of us adults, we start to think about gifts- either giving or receiving. When I think about gifts during this holiday season, I quickly think of the gifts that you are giving to your students. I am not thinking of physical gifts, but I am thinking of more permanent gifts- confidence, humor, resilience, positivity, integrity. Our teachers and staff have worked tirelessly this semester and you did this because you know it is right for our students. You see the greater purpose and that purpose has driven you to "leave it all on the court" for your students. I am always impressed with this but I know it takes a toll, I hope over the winter break you will have time to recoup and take care of yourself. Please know that you are a true gift for our students and you are the gift that "keeps on giving" throughout their lives. Some teachers will get thank-you's from these students down the road, and some will not, on behalf of our community, thank you for being the gift in the life of a child.

State of Mind

**IT'S ALWAYS
YOUR STATE OF MIND**
Jon Gordon

One day you are in traffic and it bothers you. The next day you are in the same traffic, but it doesn't because you are in a great mood. Is it the traffic that causes how you feel? If it was the traffic, you would have the same response all the time. It must be 100% for it to be truth.

One day you have a paper or project due and you feel stuck. You can't think clearly or write. But the next day you have a moment of inspiration and clarity. You finish the project in a few hours. Was it the paper or project causing you to feel a certain way?

Two brothers grow up in the same family and crime ridden neighborhood. One becomes a neurosurgeon. The other lives a life of crime and drugs. We often hear that the environment causes

someone to be a certain way but if it was the environment everyone would turn out the same way because of the environment.

We've been taught to believe that it's the circumstance, event, situation and environment that causes us to think, feel and act the way we do but the truth it's never the traffic. It's never the event or circumstance.

It's always your state of mind.

The events and circumstances in life contribute to our life experience but our state of mind (level of consciousness) determines how we see the event, how it affects us and how we respond to it.

When you have a high state of mind, you have a lot of clarity, peace, confidence and you are able to rise about your circumstance and situation.

When you have a low state of mind, you have a lot of clutter, doubt and insecurity, easily get upset and instead of rising about your circumstance, your situation brings out the worst in you.

When you have a high state of mind the traffic doesn't bother you. When you have a low state of mind it does.

When you have a high state of mind the bad call by the referee doesn't bother you. You move forward and keep playing. When you have a low state of mind, the bad call leads to you yelling at the referee.

When you have a high state of mind, you don't even think twice about seeing a negative comment on social media. Life is good, you could care less what someone thinks, and you enjoy the rest of day. When you have a low state of mind, the negative comment triggers you and you end up arguing with someone you don't even know.

When you have a high state of mind you are able to see that an event doesn't define you and you forgive and heal. When you have a low state of mind you hold on to pain and wounds of the past that continue to hurt you.

Life is always coming at us, and our state of mind determines how we respond.

So, the big question you are most likely asking right now is: *How does one elevate their state of mind?*

First, understanding how this all works automatically enhances your state of mind. This level of awareness automatically elevates consciousness. You may forget this truth from time to time but the minute you remember it, you go higher.

Second, knowing the truth that circumstances have no power over you and that you create your world from the inside out, elevates your state of mind. It's why [The Coffee Bean](#) is such a popular, powerful book, lesson and message.

Third, meditation, prayer, music, stillness, exercising, dancing, and doing something you love can help elevate your state of mind. For me, daily walks of gratitude and prayer have elevated my state of mind in amazing ways and changed the course of my life.

Finally, the most powerful way to elevate your state of mind is to love. Love dissolves hate and anger. Love casts out fear. Love is patient and kind. Love drives grit and causes you to keep going when

others say you should quit. When you love others, and love what you do you tap into the most powerful force in the universe and rise above it all with more clarity, connection and confidence.

It's important to understand that each of us will experience high and low states of mind. It's the ebb and flow of consciousness and life. The key is to recognize the low and transform it to a high. The more you do this, the more you'll transform your default response.

Please know that I'm not saying the events in your life are meaningless. Many of them are powerful experiences that may have led to pain and trauma. I know this in my own life. My purpose in sharing this lesson with you is to remind you that you are more powerful than your circumstance and that you have the power to transform, transcend and triumph in any situation.

Parent quotes about PT Conferences/Grading

We are on a journey to examine our grading system, part of that examination is finding out what parents want from PT Conferences/grading. I found a few of these quotes from parents, these are not quotes from parents in our district. I think they shed a light on some of the things that are important to think about.

When I have a parent-teacher conference I'm most worried about if I'm going to like the teacher and hope her style of teaching overlaps with my idea of what school should be (informative, fun, flexible, each child has their own style of learning and hoping the teacher is open to what each child needs). I'm **also concerned with what the teacher thinks of me as a parent based on my child's performance/behavior/personality.**

*[F]eedback about your child you feel more than any other type of feedback you get as a human being. Nothing is more personal than somebody's view of how you are as a parent. And that is good and bad. The pride I feel when someone says something good about my child is like none I've felt before having kids. **But the shame I feel if somebody implies that my parenting has not been good hurts like nothing else.***

*Yes I do often get nervous because I see it as a high-stakes meeting. **Few things are as important to me as a parent than my child's experience at school with learning and relationships.** As a parent, we have very few direct interactions with our child's teachers and these meetings usually occur one or two times a year and are relatively brief. So to me I feel a lot of pressure to make sure that I hear about how my child is doing and understand everything, and also at the same time I feel a great sense of responsibility to be a good advocate for my child. I also have the luxury of being English-speaking, well educated, and having a child who is doing well academically and not having behavioral issues. I can't imagine all of the additional stress has put upon a parent who does not have these advantages.*

*Many years ago, when ___ was tiny and I was working full-time, I did get nervous at conferences. I **was always worried that my child was not up to par with the other children.** I guess that parents are afraid to hear any bad news about their children. I just want the teacher to celebrate my child and see them.*

I want to leave feeling like the teacher cares about my son, encourages his interests and has a plan to help address his needs.

If I'm a little nervous about anything, it's that I want to give some criticism to the teacher or the system and I'm not sure how to share as it's well received. usually involving wanting one of my kids to be

challenged more.

Also I'm nervous that I'm going to find out something about my child that I didn't know (something about getting a surprise message brings the feelings of loss of control or that I'm not good enough as a parent). AND that if I'd I had only known earlier on in the year, it would have been easier to handle. For example, I didn't know ___ wasn't comfortable with her addition facts entering 3rd grade (having them memorized) until I went to conferences and discovered she was doing "poorly" in some areas. If that issue had been assessed and addressed right away, we as a family could have worked together right away. To be given sober news, "your daughter doesn't know her math facts" would have been easier the second week of school than late October. Good news? We worked on them at home and she had them memorized by Christmas. Easy peasy!



Seward High Bluejay Leadership Team Report

December 2021

Alivia Hartmann

Trivia Night - December 10th

Our Trivia Night was held on Friday the 10th last week. 6 teams of 8 attended with 6 different team costumes and 48 participants. The teams included a business casual costume, the olympians, Napoleon dynamite, m&ms, secret service, and mad scientists, made up of select kids from the Chemistry class. \$120 plus was raised for Make a Wish. We gave out prizes including 2 musical tickets, chamber bucks, two free prom tickets and more. There was a winner for trivia and best costume. Overall, the night was a success with everyone having a great time, win or lose.

Trivia Winners (Business Casual)



Best Costume (Napoleon Dynamite)

Extracurriculars

- Basketball- The ladies basketball team has had one home game and three away games with their latest game being at Grand Island Northwest last Saturday. Their current record is 0-4 . The Boys basketball teams' record is currently 2-4 with us winning against Hastings and Northwest.
- Wrestling- Wrestlers have been working really hard with Coach Sistek. Their first meet was December second at Norris. It was a duel with Norris and York. Seward won the entire overall meet. At the Dec. 4th tournament at Cozad, medalists were Breckin Schoepf, Dustin Hurley, Nolan Hill, Cash Duncan and Presston Duryea. Their latest meet was at Crete last Saturday.
- Cheer- State Cheer is in February and practices have started. The cheer squad has attended every basketball game so far.
- Dance- Dance also performs at every home game and is adjusting to a new coach and having fun.
- Show Choir - The show choir has been working hard every morning. They plan to perform their Christmas routine at their concert on the 16th and got some practice while performing at the Goehner Fire Hall last Friday.
- One-Acts had a short but sweet season performing "The Audition" then placing tenth and 5th in both their competitions.
- FFA - Fruit sales are done and are being handed out to buyers next week. Practices for Leadership Development Events start this week and competitions start January 19th.
- FBLA- FBLA is doing their annual giving tree for Christmas. Many ornaments with kids names and ages are put on the tree for students to take and get the kids a present. They are then wrapped and sent out to the kids to open on Christmas morning.
- Band- The bands are playing their Christmas concert tonight at 7 and the pep band has been getting new music for more fun breaks during home sports games.

- Student Section- Has been great and is trying to make it to multiple events.
Focusing on staying positive and cheering on our teams.

Education Committee of the Legislature: Projected Tax Savings based on NDE's Model of the Columbus Proposal (Year 2)

Data is subject to change as the proposal evolves.

County	CODISTSCH	NAME	Total State Aid	Certified State Aid	Funding Increase/Tax Savings	Hold Harmless	21-22 GF Tax Asking	21-22 Actual GF Levy	Projected GF Levy	Projected Tax Reduction
ADAMS	01-0003-000	KENESAW PUBLIC SCHOOLS	\$ 571,632	\$ 210,893	\$ 360,739	\$ -	\$ 3,732,534	0.8558	0.7731	(0.0827)
ADAMS	01-0018-000	HASTINGS PUBLIC SCHOOLS	\$ 26,471,608	\$ 21,144,453	\$ 5,327,155	\$ -	\$ 14,589,976	1.1200	0.7111	(0.4089)
ADAMS	01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	\$ 2,701,601	\$ 877,387	\$ 1,824,214	\$ -	\$ 11,615,963	0.6598	0.5562	(0.1036)
ADAMS	01-0123-000	SILVER LAKE PUBLIC SCHOOLS	\$ 493,969	\$ 26,905	\$ 467,064	\$ -	\$ 4,118,330	0.5547	0.4918	(0.0629)
ANTELOPE	02-0009-000	NEIGH-OAKDALE SCHOOLS	\$ 1,272,756	\$ 54,475	\$ 1,218,281	\$ -	\$ 5,009,846	0.9258	0.7007	(0.2251)
ANTELOPE	02-0018-000	ELGIN PUBLIC SCHOOLS	\$ 501,477	\$ 295,836	\$ 205,641	\$ -	\$ 2,322,756	0.3295	0.3003	(0.0292)
ANTELOPE	02-0115-000	SUMMERLAND PUBLIC SCHOOLS	\$ 783,093	\$ 39,884	\$ 743,209	\$ -	\$ 5,601,992	0.5511	0.4780	(0.0731)
ARTHUR	03-0500-000	ARTHUR COUNTY SCHOOLS	\$ 995,913	\$ 332,773	\$ 663,140	\$ -	\$ 2,045,752	0.8182	0.5530	(0.2652)
BANNER	04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	\$ 806,396	\$ 397,448	\$ 408,948	\$ -	\$ 2,553,258	0.8521	0.7156	(0.1365)
BLAINE	05-0071-000	SANDHILLS PUBLIC SCHOOLS	\$ 169,471	\$ 142,865	\$ 26,606	\$ -	\$ 2,499,788	0.5701	0.5640	(0.0061)
BOONE	06-0001-000	BOONE CENTRAL SCHOOLS	\$ 1,518,381	\$ 523,257	\$ 995,124	\$ -	\$ 6,766,678	0.4771	0.4069	(0.0702)
BOONE	06-0017-000	ST EDWARD PUBLIC SCHOOLS	\$ 360,672	\$ 19,051	\$ 341,621	\$ -	\$ 2,929,100	0.6700	0.5919	(0.0781)
BOONE	06-0075-000	RIVERSIDE PUBLIC SCHOOLS	\$ 497,646	\$ 89,978	\$ 407,668	\$ -	\$ 4,491,786	0.5713	0.5194	(0.0519)
BOX BUTTE	07-0006-000	ALLIANCE PUBLIC SCHOOLS	\$ 6,311,436	\$ 2,424,545	\$ 3,886,891	\$ -	\$ 10,324,380	0.9314	0.5807	(0.3507)
BOX BUTTE	07-0010-000	HEMINGFORD PUBLIC SCHOOLS	\$ 1,291,970	\$ 771,632	\$ 520,338	\$ -	\$ 5,896,291	0.8946	0.8157	(0.0789)
BOYD	08-0051-000	BOYD COUNTY SCHOOLS	\$ 957,477	\$ 121,426	\$ 836,051	\$ -	\$ 4,508,270	0.6910	0.5629	(0.1281)
BROWN	09-0010-000	AINSWORTH COMMUNITY SCHOOLS	\$ 847,517	\$ 46,489	\$ 801,028	\$ -	\$ 6,106,403	0.6969	0.6055	(0.0914)
BUFFALO	10-0002-000	GIBBON PUBLIC SCHOOLS	\$ 3,141,866	\$ 1,128,262	\$ 2,013,604	\$ -	\$ 5,771,811	1.0202	0.6643	(0.3559)
BUFFALO	10-0007-000	KEARNEY PUBLIC SCHOOLS	\$ 23,841,671	\$ 8,365,250	\$ 15,476,421	\$ -	\$ 41,548,904	1.0243	0.6428	(0.3815)
BUFFALO	10-0009-000	ELM CREEK PUBLIC SCHOOLS	\$ 1,996,011	\$ 866,594	\$ 1,327,417	\$ -	\$ 3,791,973	0.9437	0.6133	(0.3304)
BUFFALO	10-0019-000	SHELTON PUBLIC SCHOOLS	\$ 1,588,448	\$ 452,114	\$ 1,136,334	\$ -	\$ 3,576,533	1.0498	0.7163	(0.3335)
BUFFALO	10-0069-000	RAVENNA PUBLIC SCHOOLS	\$ 815,022	\$ 37,854	\$ 777,168	\$ -	\$ 4,652,085	0.7410	0.6172	(0.1238)
BUFFALO	10-0105-000	PLEASANTON PUBLIC SCHOOLS	\$ 1,486,218	\$ 299,295	\$ 1,186,923	\$ -	\$ 2,891,513	0.7828	0.4615	(0.3213)
BUFFALO	10-0119-000	AMHERST PUBLIC SCHOOLS	\$ 2,924,268	\$ 1,835,856	\$ 1,088,412	\$ -	\$ 2,297,326	0.6755	0.3555	(0.3200)
BURT	11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	\$ 988,278	\$ 63,784	\$ 924,494	\$ -	\$ 5,898,385	0.6839	0.5767	(0.1072)
BURT	11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	\$ 2,051,246	\$ 222,211	\$ 1,829,035	\$ -	\$ 5,431,223	0.9569	0.6347	(0.3222)
BURT	11-0020-000	LYONS-DECATUR NORTHEAST SCHS	\$ 641,335	\$ 31,649	\$ 609,686	\$ -	\$ 4,000,103	0.8202	0.6952	(0.1250)
BUTLER	12-0056-000	DAVID CITY PUBLIC SCHOOLS	\$ 1,785,777	\$ 122,855	\$ 1,662,922	\$ -	\$ 9,194,131	0.6726	0.5509	(0.1217)
BUTLER	12-0502-000	EAST BUTLER PUBLIC SCHOOLS	\$ 750,958	\$ 49,965	\$ 700,993	\$ -	\$ 5,792,259	0.6498	0.5712	(0.0786)
CASS	13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	\$ 9,211,370	\$ 5,580,403	\$ 3,630,967	\$ -	\$ 9,357,581	1.0457	0.6399	(0.4058)
CASS	13-0022-000	WEeping WATER PUBLIC SCHOOLS	\$ 1,667,462	\$ 406,974	\$ 1,260,488	\$ -	\$ 3,984,030	0.9988	0.6828	(0.3160)
CASS	13-0032-000	LOUISVILLE PUBLIC SCHOOLS	\$ 3,873,731	\$ 1,809,274	\$ 2,064,457	\$ -	\$ 6,166,875	1.0003	0.6654	(0.3349)
CASS	13-0056-000	CONESTOGA PUBLIC SCHOOLS	\$ 2,671,011	\$ 102,280	\$ 2,568,731	\$ -	\$ 8,148,229	0.9500	0.6505	(0.2995)
CASS	13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	\$ 2,748,891	\$ 1,207,945	\$ 1,540,946	\$ -	\$ 4,165,752	0.8389	0.5286	(0.3103)
CEDAR	14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCHOOLS	\$ 1,162,784	\$ 83,203	\$ 1,079,581	\$ -	\$ 4,730,944	0.4159	0.3210	(0.0949)
CEDAR	14-0045-000	RANDOLPH PUBLIC SCHOOLS	\$ 574,330	\$ 32,637	\$ 541,693	\$ -	\$ 3,074,611	0.4466	0.3679	(0.0787)
CEDAR	14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	\$ 1,042,963	\$ 66,354	\$ 976,609	\$ -	\$ 6,578,204	0.6854	0.5836	(0.1018)
CEDAR	14-0101-000	WYNOT PUBLIC SCHOOLS	\$ 1,995,714	\$ 1,411,712	\$ 584,002	\$ -	\$ 1,822,172	0.9679	0.6577	(0.3102)
CHASE	15-0010-000	CHASE COUNTY SCHOOLS	\$ 1,344,921	\$ 230,765	\$ 1,114,156	\$ -	\$ 7,474,257	0.5888	0.5010	(0.0878)
CHASE	15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	\$ 1,353,527	\$ 184,466	\$ 1,169,061	\$ -	\$ 3,333,452	0.8500	0.5519	(0.2981)
CHEERY	16-0006-000	VALENTINE COMMUNITY SCHOOLS	\$ 1,359,878	\$ 81,902	\$ 1,277,976	\$ -	\$ 6,639,717	0.6511	0.5548	(0.0963)
CHEERY	16-0030-000	CODY-KILGORE PUBLIC SCHS	\$ 1,825,161	\$ 1,238,581	\$ 586,580	\$ -	\$ 1,792,380	0.9608	0.6464	(0.3144)
CHEYENNE	17-0001-000	SIDNEY PUBLIC SCHOOLS	\$ 8,225,337	\$ 5,433,597	\$ 2,791,740	\$ -	\$ 7,323,138	1.0500	0.6497	(0.4003)
CHEYENNE	17-0003-000	LEYTON PUBLIC SCHOOLS	\$ 306,496	\$ 27,784	\$ 278,712	\$ -	\$ 3,636,288	0.8760	0.8089	(0.0671)
CHEYENNE	17-0009-000	POTTER-DIX PUBLIC SCHOOLS	\$ 868,921	\$ 495,672	\$ 373,249	\$ -	\$ 2,705,611	0.7979	0.6878	(0.1101)
CLAY	18-0002-000	SUTTON PUBLIC SCHOOLS	\$ 928,522	\$ 201,503	\$ 727,019	\$ -	\$ 4,954,749	0.6488	0.5536	(0.0952)
CLAY	18-0011-000	HARVARD PUBLIC SCHOOLS	\$ 1,254,147	\$ 197,677	\$ 1,056,470	\$ -	\$ 3,633,888	1.0209	0.7241	(0.2968)
COLFAX	19-0039-000	LEIGH COMMUNITY SCHOOLS	\$ 556,788	\$ 190,939	\$ 365,849	\$ -	\$ 3,362,507	0.7485	0.6671	(0.0814)
COLFAX	19-0058-000	CLARKSON PUBLIC SCHOOLS	\$ 706,730	\$ 120,380	\$ 586,350	\$ -	\$ 3,179,092	0.7796	0.6358	(0.1438)
COLFAX	19-0070-000	HOWELLS-DODGE CONSOLIDATED SCHOOLS	\$ 790,684	\$ 54,375	\$ 736,309	\$ -	\$ 4,014,344	0.5343	0.4363	(0.0980)
COLFAX	19-0123-000	SCHUYLER COMMUNITY SCHOOLS	\$ 9,601,016	\$ 4,846,325	\$ 4,754,691	\$ -	\$ 13,969,589	0.9921	0.6544	(0.3377)
CUMING	20-0001-000	WEST POINT PUBLIC SCHOOLS	\$ 1,999,636	\$ 135,988	\$ 1,863,648	\$ -	\$ 9,276,849	0.6600	0.5274	(0.1326)
CUMING	20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	\$ 1,502,995	\$ 629,489	\$ 873,506	\$ -	\$ 2,876,164	0.6954	0.4842	(0.2112)
CUMING	20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	\$ 951,034	\$ 398,758	\$ 552,276	\$ -	\$ 5,563,809	0.5856	0.5275	(0.0581)
CUSTER	21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	\$ 449,591	\$ 270,444	\$ 179,147	\$ -	\$ 3,080,495	0.4835	0.4554	(0.0281)
CUSTER	21-0025-000	BROKEN BOW PUBLIC SCHOOLS	\$ 2,353,460	\$ 99,608	\$ 2,253,852	\$ -	\$ 8,061,813	0.8397	0.6049	(0.2348)
CUSTER	21-0044-000	ANSLEY PUBLIC SCHOOLS	\$ 602,522	\$ 26,908	\$ 575,614	\$ -	\$ 2,975,773	0.8169	0.6589	(0.1580)
CUSTER	21-0084-000	SARGENT PUBLIC SCHOOLS	\$ 309,633	\$ 16,430	\$ 293,203	\$ -	\$ 3,030,170	0.8187	0.7395	(0.0792)
CUSTER	21-0089-000	ARNOLD PUBLIC SCHOOLS	\$ 444,197	\$ 142,368	\$ 301,829	\$ -	\$ 2,938,547	0.6669	0.5984	(0.0685)
CUSTER	21-0180-000	CALLAWAY PUBLIC SCHOOLS	\$ 395,871	\$ 23,597	\$ 372,274	\$ -	\$ 3,353,412	0.7107	0.6318	(0.0789)
DAKOTA	22-0011-000	SO SIOUX CITY COMMUNITY SCHS	\$ 32,692,540	\$ 27,893,713	\$ 4,798,827	\$ -	\$ 11,920,008	1.0500	0.6273	(0.4227)
DAKOTA	22-0031-000	HOMER COMMUNITY SCHOOLS	\$ 3,396,467	\$ 1,984,385	\$ 1,412,082	\$ -	\$ 3,171,380	0.7637	0.4237	(0.3400)
DAWES	23-0002-000	CHADRON PUBLIC SCHOOLS	\$ 6,521,869	\$ 4,384,714	\$ 2,137,155	\$ -	\$ 5,900,876	0.9987	0.6370	(0.3617)
DAWES	23-0071-000	CRAWFORD PUBLIC SCHOOLS	\$ 1,523,204	\$ 700,875	\$ 822,329	\$ -	\$ 2,019,958	0.7825	0.4639	(0.3186)
DAWSON	24-0001-000	LEXINGTON PUBLIC SCHOOLS	\$ 25,620,539	\$ 21,115,542	\$ 4,504,997	\$ -	\$ 11,689,977	1.0500	0.6454	(0.4046)

Education Committee of the Legislature: Projected Tax Savings based on NDE's Model of the Columbus Proposal (Year 2)

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County	CODISTSCH	NAME	Total State Aid	Certified State Aid	Funding Increase/Tax Savings	Hold Harmless	21-22 GF Tax Asking	21-22 Actual GF Levy	Projected GF Levy	Projected Tax Reduction
DAWSON	24-0004-000	OVERTON PUBLIC SCHOOLS	\$ 1,803,596	\$ 648,624	\$ 1,154,972	\$ -	\$ 3,330,514	0.9816	0.6412	(0.3404)
DAWSON	24-0011-000	COZAD COMMUNITY SCHOOLS	\$ 4,829,477	\$ 1,979,895	\$ 2,849,582	\$ -	\$ 8,183,394	1.0077	0.6568	(0.3509)
DAWSON	24-0020-000	GOTHENBURG PUBLIC SCHOOLS	\$ 3,757,794	\$ 826,790	\$ 2,931,004	\$ -	\$ 8,181,212	0.9410	0.6039	(0.3371)
DAWSON	24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	\$ 779,986	\$ 177,918	\$ 602,068	\$ -	\$ 3,747,386	0.9918	0.8325	(0.1593)
DEUEL	25-0025-000	CRĚEK VALLEY SCHOOLS	\$ 442,290	\$ 26,988	\$ 415,302	\$ -	\$ 3,544,293	0.7866	0.6944	(0.0922)
DEUEL	25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	\$ 388,779	\$ 402,355	\$ (13,576)	\$ 13,576	\$ 2,931,262	0.6600	0.6600	0.0000
DIXON	26-0001-000	PONCA PUBLIC SCHOOLS	\$ 3,487,781	\$ 2,164,468	\$ 1,323,313	\$ -	\$ 4,399,227	1.0209	0.7138	(0.3071)
DIXON	26-0070-000	ALLEN CONSOLIDATED SCHOOLS	\$ 744,588	\$ 15,950	\$ 728,638	\$ -	\$ 2,549,887	0.7593	0.5423	(0.2170)
DIXON	26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	\$ 653,774	\$ 33,299	\$ 620,475	\$ -	\$ 3,596,799	0.8039	0.6652	(0.1387)
DODGE	27-0001-000	FREMONT PUBLIC SCHOOLS	\$ 26,024,991	\$ 16,140,373	\$ 9,884,618	\$ -	\$ 29,578,973	1.0477	0.6976	(0.3501)
DODGE	27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	\$ 545,256	\$ 38,550	\$ 506,706	\$ -	\$ 3,659,950	0.7244	0.6241	(0.1003)
DODGE	27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	\$ 1,113,701	\$ 828,597	\$ 285,104	\$ -	\$ 5,912,368	0.6614	0.6295	(0.0319)
DODGE	27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	\$ 1,255,263	\$ 959,518	\$ 295,745	\$ -	\$ 6,958,316	0.6250	0.5984	(0.0266)
DOUGLAS	28-0001-000	OMAHA PUBLIC SCHOOLS	\$ 379,955,562	\$ 269,685,528	\$ 110,270,034	\$ -	\$ 271,937,224	1.0143	0.6030	(0.4113)
DOUGLAS	28-0010-000	ELKHORN PUBLIC SCHOOLS	\$ 46,719,389	\$ 19,977,390	\$ 26,741,999	\$ -	\$ 78,563,432	1.0060	0.6636	(0.3424)
DOUGLAS	28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	\$ 5,164,134	\$ 1,370,357	\$ 3,793,777	\$ -	\$ 9,220,101	0.6969	0.4101	(0.2868)
DOUGLAS	28-0017-000	MILLARD PUBLIC SCHOOLS	\$ 122,209,076	\$ 73,396,282	\$ 48,812,794	\$ -	\$ 133,388,136	1.0566	0.6699	(0.3867)
DOUGLAS	28-0054-000	RALSTON PUBLIC SCHOOLS	\$ 18,862,829	\$ 9,794,615	\$ 9,068,214	\$ -	\$ 20,833,071	1.0565	0.5966	(0.4599)
DOUGLAS	28-0059-000	BENNINGTON PUBLIC SCHOOLS	\$ 23,391,344	\$ 17,080,598	\$ 6,310,746	\$ -	\$ 19,671,991	1.0490	0.7125	(0.3365)
DOUGLAS	28-0066-000	WESTSIDE COMMUNITY SCHOOLS	\$ 25,667,275	\$ 21,451,978	\$ 4,215,297	\$ -	\$ 48,282,943	1.1650	1.0633	(0.1017)
DUNDY	29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	\$ 671,810	\$ 39,149	\$ 632,661	\$ -	\$ 5,361,317	0.5608	0.4946	(0.0662)
FILLMORE	30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	\$ 503,923	\$ 38,295	\$ 465,628	\$ -	\$ 3,881,144	0.5629	0.4954	(0.0675)
FILLMORE	30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	\$ 1,442,212	\$ 90,346	\$ 1,351,866	\$ -	\$ 7,197,323	0.6261	0.5085	(0.1176)
FILLMORE	30-0054-000	SHICKLEY PUBLIC SCHOOLS	\$ 350,953	\$ 229,927	\$ 121,026	\$ -	\$ 3,429,555	0.6979	0.6733	(0.0246)
FRANKLIN	31-0506-000	FRANKLIN PUBLIC SCHOOLS	\$ 1,128,485	\$ 135,586	\$ 992,899	\$ -	\$ 4,279,765	0.9624	0.7391	(0.2233)
FRONTIER	32-0046-000	MAYWOOD PUBLIC SCHOOLS	\$ 540,154	\$ 333,586	\$ 206,568	\$ -	\$ 2,972,001	0.8649	0.8048	(0.0601)
FRONTIER	32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	\$ 383,562	\$ 23,694	\$ 359,868	\$ -	\$ 2,840,374	0.6744	0.5890	(0.0854)
FRONTIER	32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	\$ 1,787,016	\$ 943,039	\$ 843,977	\$ -	\$ 2,700,739	0.9700	0.6669	(0.3031)
FURNAS	33-0018-000	ARAPAHOE PUBLIC SCHOOLS	\$ 1,490,173	\$ 116,815	\$ 1,373,358	\$ -	\$ 3,529,100	0.7542	0.4607	(0.2935)
FURNAS	33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	\$ 2,108,350	\$ 1,049,595	\$ 1,058,755	\$ -	\$ 3,038,136	0.9201	0.5995	(0.3206)
FURNAS	33-0540-000	SOUTHERN VALLEY SCHOOLS	\$ 723,838	\$ 37,752	\$ 686,086	\$ -	\$ 6,060,373	0.7896	0.7002	(0.0894)
GAGE	34-0001-000	SOUTHERN SCHOOL DISTRICT 1	\$ 2,832,604	\$ 1,513,622	\$ 1,318,982	\$ -	\$ 4,048,601	1.0400	0.7012	(0.3388)
GAGE	34-0015-000	BEATRICE PUBLIC SCHOOLS	\$ 11,374,716	\$ 6,098,192	\$ 5,276,524	\$ -	\$ 12,257,319	0.9436	0.5374	(0.4062)
GAGE	34-0034-000	FREEMAN PUBLIC SCHOOLS	\$ 2,363,699	\$ 182,549	\$ 1,581,150	\$ -	\$ 4,563,093	0.8383	0.5478	(0.2905)
GAGE	34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	\$ 508,835	\$ 184,102	\$ 324,733	\$ -	\$ 3,691,455	0.6179	0.5635	(0.0544)
GARDEN	35-0001-000	GARDEN COUNTY SCHOOLS	\$ 439,909	\$ 24,188	\$ 415,721	\$ -	\$ 3,110,580	0.3713	0.3217	(0.0496)
GARFIELD	36-0100-000	BURWELL PUBLIC SCHOOLS	\$ 1,136,062	\$ 277,862	\$ 858,200	\$ -	\$ 4,252,481	0.9626	0.7683	(0.1943)
GOSPER	37-0030-000	ELWOOD PUBLIC SCHOOLS	\$ 612,451	\$ 43,625	\$ 568,826	\$ -	\$ 3,333,445	0.6241	0.5176	(0.1065)
GRANT	38-0011-000	HYANNIS AREA SCHOOLS	\$ 320,274	\$ 39,366	\$ 280,908	\$ -	\$ 2,828,185	0.4478	0.4033	(0.0445)
GREELEY	39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	\$ 556,102	\$ 28,819	\$ 527,283	\$ -	\$ 6,572,269	0.7900	0.7266	(0.0634)
HALL	40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	\$ 71,676,772	\$ 57,936,573	\$ 13,740,199	\$ -	\$ 38,976,386	1.0400	0.6734	(0.3666)
HALL	40-0082-000	NORTHWEST PUBLIC SCHOOLS	\$ 8,561,503	\$ 8,286,546	\$ 274,957	\$ -	\$ 7,474,982	0.7499	0.7223	(0.0276)
HALL	40-0083-000	WOOD RIVER RURAL SCHOOLS	\$ 1,044,317	\$ 58,436	\$ 985,881	\$ -	\$ 7,534,374	0.9605	0.8348	(0.1257)
HALL	40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	\$ 1,154,982	\$ 78,853	\$ 1,076,129	\$ -	\$ 5,959,535	0.8694	0.7124	(0.1570)
HAMILTON	41-0002-000	GILTNER PUBLIC SCHOOLS	\$ 793,157	\$ 729,371	\$ 63,786	\$ -	\$ 2,697,030	0.7824	0.7639	(0.0185)
HAMILTON	41-0091-000	HAMPTON PUBLIC SCHOOL	\$ 555,643	\$ 459,400	\$ 96,243	\$ -	\$ 2,343,933	0.6786	0.6507	(0.0279)
HAMILTON	41-0504-000	AURORA PUBLIC SCHOOLS	\$ 3,025,267	\$ 194,038	\$ 2,831,229	\$ -	\$ 14,041,021	0.8346	0.6663	(0.1683)
HARLAN	42-0002-000	ALMA PUBLIC SCHOOLS	\$ 2,673,150	\$ 1,463,129	\$ 1,210,021	\$ -	\$ 3,237,206	0.9150	0.5730	(0.3420)
HAYES	43-0079-000	HAYES CENTER PUBLIC SCHOOLS	\$ 195,245	\$ 8,285	\$ 186,960	\$ -	\$ 2,653,885	0.7247	0.6736	(0.0511)
HITCHCOCK	44-0070-000	HITCHCOCK CO SCH SYSTEM	\$ 1,450,778	\$ 139,005	\$ 1,311,773	\$ -	\$ 3,812,958	0.9211	0.6042	(0.3169)
HOLT	45-0007-000	O'NEILL PUBLIC SCHOOLS	\$ 1,718,359	\$ 99,795	\$ 1,618,564	\$ -	\$ 8,918,595	0.8167	0.6685	(0.1482)
HOLT	45-0044-000	STUART PUBLIC SCHOOLS	\$ 1,846,695	\$ 1,221,152	\$ 625,543	\$ -	\$ 1,600,629	0.9099	0.5543	(0.3556)
HOLT	45-0137-000	CHAMBERS PUBLIC SCHOOLS	\$ 388,922	\$ 167,379	\$ 221,543	\$ -	\$ 2,122,113	0.7600	0.6807	(0.0793)
HOLT	45-0239-000	WEST HOLT PUBLIC SCHOOLS	\$ 831,182	\$ 42,801	\$ 788,381	\$ -	\$ 6,183,951	0.6276	0.5476	(0.0800)
HOOVER	46-0001-000	MULLEN PUBLIC SCHOOLS	\$ 300,371	\$ 287,102	\$ 13,269	\$ -	\$ 3,185,772	0.5607	0.5584	(0.0023)
HOWARD	47-0001-000	ST PAUL PUBLIC SCHOOLS	\$ 4,239,487	\$ 2,110,184	\$ 2,129,303	\$ -	\$ 6,433,951	0.9852	0.6592	(0.3260)
HOWARD	47-0100-000	CENTURA PUBLIC SCHOOLS	\$ 1,954,417	\$ 255,828	\$ 1,698,589	\$ -	\$ 5,803,005	0.9848	0.6965	(0.2883)
HOWARD	47-0103-000	ELBA PUBLIC SCHOOLS	\$ 1,454,582	\$ 954,119	\$ 500,463	\$ -	\$ 1,567,247	0.9467	0.6444	(0.3023)
JEFFERSON	48-0008-000	FAIRBURY PUBLIC SCHOOLS	\$ 1,953,522	\$ 115,373	\$ 1,838,149	\$ -	\$ 10,100,232	0.8809	0.7206	(0.1603)
JEFFERSON	48-0300-000	TRI COUNTY PUBLIC SCHOOLS	\$ 931,079	\$ 447,688	\$ 483,391	\$ -	\$ 5,524,809	0.6489	0.5921	(0.0568)
JEFFERSON	48-0303-000	MERIDIAN PUBLIC SCHOOLS	\$ 677,380	\$ 694,459	\$ (17,079)	\$ 17,079	\$ 2,883,625	0.6802	0.6802	0.0000
JOHNSON	49-0033-000	STERLING PUBLIC SCHOOLS	\$ 1,103,924	\$ 98,358	\$ 1,005,566	\$ -	\$ 2,996,125	0.9213	0.6121	(0.3092)
JOHNSON	49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	\$ 1,036,707	\$ 57,595	\$ 979,112	\$ -	\$ 7,019,202	0.9332	0.8030	(0.1302)
KEARNEY	50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	\$ 473,914	\$ 27,220	\$ 446,694	\$ -	\$ 4,560,096	0.6303	0.5686	(0.0617)
KEARNEY	50-0501-000	AXTELL COMMUNITY SCHOOLS	\$ 608,166	\$ 334,508	\$ 273,658	\$ -	\$ 4,089,339	0.7907	0.7378	(0.0529)

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KEARNEY	50-0503-000	MINDEN PUBLIC SCHOOLS	\$ 1,885,637	\$ 112,224	\$ 1,773,413	\$ -	\$ 9,014,010	0.7424	0.5963	(0.1461)
KEITH	51-0001-000	OGALLALA PUBLIC SCHOOLS	\$ 2,058,603	\$ 125,280	\$ 1,933,323	\$ -	\$ 10,039,604	0.8256	0.6666	(0.1590)
KEITH	51-0006-000	PAXTON CONSOLIDATED SCHOOLS	\$ 400,466	\$ 634,193	\$ (233,727)	\$ 233,727	\$ 2,424,005	0.5030	0.5030	0.0000
KEYA PAHA	52-0100-000	KEYA PAHA COUNTY SCHOOLS	\$ 174,276	\$ 10,700	\$ 163,576	\$ -	\$ 2,187,234	0.4412	0.4082	(0.0330)
KIMBALL	53-0001-000	KIMBALL PUBLIC SCHOOLS	\$ 1,602,290	\$ 49,797	\$ 1,552,493	\$ -	\$ 5,595,986	0.9765	0.7056	(0.2709)
KNOX	54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHOOLS	\$ 634,451	\$ 38,155	\$ 596,296	\$ -	\$ 4,146,380	0.8161	0.6987	(0.1174)
KNOX	54-0096-000	CROFTON COMMUNITY SCHOOLS	\$ 717,045	\$ 423,461	\$ 293,584	\$ -	\$ 4,242,372	0.6993	0.6509	(0.0484)
KNOX	54-0501-000	NIORRARA PUBLIC SCHOOLS	\$ 2,305,040	\$ 1,686,407	\$ 618,633	\$ -	\$ 1,868,649	0.9287	0.6212	(0.3075)
KNOX	54-0505-000	SANTEE COMMUNITY SCHOOLS	\$ 3,862,269	\$ 3,398,700	\$ 463,569	\$ -	\$ 57,887	0.9205	0.0000	(0.9205)
KNOX	54-0576-000	WAUSA PUBLIC SCHOOLS	\$ 1,064,761	\$ 66,151	\$ 998,610	\$ -	\$ 3,212,542	0.8712	0.6004	(0.2708)
KNOX	54-0583-000	VERDIGRE PUBLIC SCHOOLS	\$ 268,641	\$ 13,368	\$ 255,273	\$ -	\$ 2,725,905	0.8532	0.7733	(0.0799)
KNOX	54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	\$ 619,699	\$ 37,563	\$ 582,136	\$ -	\$ 3,131,105	0.4828	0.3930	(0.0898)
LANCASTER	55-0001-000	LINCOLN PUBLIC SCHOOLS	\$ 215,720,077	\$ 116,284,594	\$ 99,435,483	\$ -	\$ 289,326,815	1.0500	0.6891	(0.3609)
LANCASTER	55-0145-000	WAVERLY SCHOOL DISTRICT 145	\$ 5,694,839	\$ 315,238	\$ 5,379,601	\$ -	\$ 20,321,671	1.0031	0.7376	(0.2655)
LANCASTER	55-0148-000	MALCOLM PUBLIC SCHOOLS	\$ 5,236,082	\$ 3,845,804	\$ 1,390,278	\$ -	\$ 3,563,514	0.8251	0.5032	(0.3219)
LANCASTER	55-0160-000	NORRIS SCHOOL DIST 160	\$ 10,096,707	\$ 4,167,235	\$ 5,929,472	\$ -	\$ 17,950,236	0.9945	0.6660	(0.3285)
LANCASTER	55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	\$ 3,644,630	\$ 942,011	\$ 2,702,619	\$ -	\$ 8,006,764	0.9858	0.6531	(0.3327)
LINCOLN	56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	\$ 19,129,498	\$ 10,073,085	\$ 9,056,413	\$ -	\$ 25,826,074	1.0201	0.6624	(0.3577)
LINCOLN	56-0006-000	BRADY PUBLIC SCHOOLS	\$ 903,596	\$ 424,690	\$ 478,906	\$ -	\$ 3,194,688	0.9697	0.8243	(0.1454)
LINCOLN	56-0007-000	MAXWELL PUBLIC SCHOOLS	\$ 2,343,088	\$ 1,719,103	\$ 623,985	\$ -	\$ 2,499,781	0.8239	0.6182	(0.2057)
LINCOLN	56-0037-000	HERSHEY PUBLIC SCHOOLS	\$ 2,410,410	\$ 1,617,402	\$ 793,008	\$ -	\$ 5,094,096	0.8943	0.7551	(0.1392)
LINCOLN	56-0055-000	SUTHERLAND PUBLIC SCHOOLS	\$ 1,552,816	\$ 165,068	\$ 1,387,748	\$ -	\$ 4,373,373	1.0345	0.7062	(0.3283)
LINCOLN	56-0565-000	WALLACE PUBLIC SCH DIST 65 R	\$ 382,222	\$ 250,547	\$ 131,675	\$ -	\$ 3,648,386	0.7142	0.6884	(0.0258)
LOGAN	57-0501-000	STAPLETON PUBLIC SCHOOLS	\$ 897,574	\$ 441,869	\$ 455,705	\$ -	\$ 2,464,647	0.6590	0.5372	(0.1218)
LOUP	58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	\$ 165,615	\$ 6,617	\$ 158,998	\$ -	\$ 2,191,829	0.6826	0.6331	(0.0495)
MADISON	59-0001-000	MADISON PUBLIC SCHOOLS	\$ 1,651,577	\$ 72,940	\$ 1,578,637	\$ -	\$ 6,205,398	0.7739	0.5770	(0.1969)
MADISON	59-0002-000	NORFOLK PUBLIC SCHOOLS	\$ 21,596,415	\$ 9,856,435	\$ 11,739,980	\$ -	\$ 28,994,946	1.0000	0.5951	(0.4049)
MADISON	59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	\$ 1,809,979	\$ 886,959	\$ 923,020	\$ -	\$ 4,636,422	0.7227	0.5788	(0.1439)
MADISON	59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	\$ 411,096	\$ 26,167	\$ 384,929	\$ -	\$ 3,285,025	0.5271	0.4653	(0.0618)
MADISON	59-0080-000	ELKHORN VALLEY SCHOOLS	\$ 1,298,679	\$ 55,040	\$ 1,243,639	\$ -	\$ 4,747,435	0.6952	0.5131	(0.1821)
MCPHERSON	60-0090-000	MC PHERSON COUNTY SCHOOLS	\$ 322,531	\$ 5,462	\$ 317,069	\$ -	\$ 2,072,504	0.6656	0.5638	(0.1018)
MERRICK	61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	\$ 1,807,069	\$ 94,475	\$ 1,712,594	\$ -	\$ 9,000,205	0.9015	0.7300	(0.1715)
MERRICK	61-0049-000	PALMER PUBLIC SCHOOLS	\$ 2,354,320	\$ 1,427,616	\$ 926,704	\$ -	\$ 2,714,954	0.8945	0.5892	(0.3053)
MORRILL	62-0021-000	BAYARD PUBLIC SCHOOLS	\$ 3,140,115	\$ 1,992,532	\$ 1,147,583	\$ -	\$ 3,062,758	0.9971	0.6235	(0.3736)
MORRILL	62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	\$ 2,150,996	\$ 602,270	\$ 1,548,726	\$ -	\$ 6,484,131	1.0500	0.7992	(0.2508)
NANCE	63-0001-000	FULLERTON PUBLIC SCHOOLS	\$ 650,754	\$ 31,894	\$ 618,860	\$ -	\$ 4,385,949	0.8215	0.7056	(0.1159)
NANCE	63-0030-000	TWIN RIVER PUBLIC SCHOOLS	\$ 891,654	\$ 47,834	\$ 843,820	\$ -	\$ 8,003,072	0.7991	0.7148	(0.0843)
NEMAHA	64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	\$ 1,587,720	\$ 895,503	\$ 692,217	\$ -	\$ 2,634,077	0.5783	0.4263	(0.1520)
NEMAHA	64-0029-000	AUBURN PUBLIC SCHOOLS	\$ 6,199,936	\$ 3,953,752	\$ 2,246,184	\$ -	\$ 6,905,699	1.0455	0.7054	(0.3401)
NUCKOLLS	65-0011-000	SUPERIOR PUBLIC SCHOOLS	\$ 2,712,307	\$ 1,128,513	\$ 1,583,794	\$ -	\$ 4,433,107	0.8846	0.5686	(0.3160)
NUCKOLLS	65-2005-000	SOUTH CENTRAL NEBRASKA UNIFIED 5	\$ 1,503,819	\$ 90,162	\$ 1,413,657	\$ -	\$ 10,591,137	0.7321	0.6344	(0.0977)
OTOE	66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	\$ 2,861,038	\$ 110,649	\$ 2,750,389	\$ -	\$ 7,966,893	0.8987	0.5884	(0.3103)
OTOE	66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	\$ 8,210,284	\$ 4,540,355	\$ 3,669,929	\$ -	\$ 10,434,470	1.0476	0.6791	(0.3685)
OTOE	66-0501-000	PALMYRA DISTRICT O R 1	\$ 3,250,588	\$ 1,208,489	\$ 2,042,099	\$ -	\$ 5,340,310	0.8200	0.5064	(0.3136)
PAWNEE	67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	\$ 2,154,829	\$ 1,080,679	\$ 1,074,150	\$ -	\$ 3,094,930	0.9043	0.5904	(0.3139)
PAWNEE	67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	\$ 285,415	\$ 417,459	\$ (132,044)	\$ 132,044	\$ 2,991,953	0.6705	0.6705	0.0000
PERKINS	68-0020-000	PERKINS COUNTY SCHOOLS	\$ 970,282	\$ 60,167	\$ 910,115	\$ -	\$ 6,145,999	0.5738	0.4888	(0.0850)
PHELPS	69-0044-000	HOLDREGE PUBLIC SCHOOLS	\$ 3,135,991	\$ 181,914	\$ 2,954,077	\$ -	\$ 10,275,966	0.9100	0.6484	(0.2616)
PHELPS	69-0054-000	BERTRAND PUBLIC SCHOOLS	\$ 519,113	\$ 28,377	\$ 490,736	\$ -	\$ 3,936,480	0.6824	0.5973	(0.0851)
PHELPS	69-0055-000	LOOMIS PUBLIC SCHOOLS	\$ 416,266	\$ 630,051	\$ (213,785)	\$ 213,785	\$ 3,067,052	0.6240	0.6240	0.0000
PIERCE	70-0002-000	PIERCE PUBLIC SCHOOLS	\$ 2,434,459	\$ 277,348	\$ 2,157,111	\$ -	\$ 6,603,680	0.8000	0.5387	(0.2613)
PIERCE	70-0005-000	PLAINVIEW PUBLIC SCHOOLS	\$ 687,962	\$ 36,676	\$ 651,286	\$ -	\$ 4,272,342	0.5922	0.5019	(0.0903)
PIERCE	70-0542-000	OSMOND COMMUNITY SCHOOLS	\$ 511,732	\$ 137,040	\$ 374,692	\$ -	\$ 2,984,694	0.7660	0.6698	(0.0962)
PLATTE	71-0001-000	COLUMBUS PUBLIC SCHOOLS	\$ 26,456,339	\$ 18,085,739	\$ 8,370,600	\$ -	\$ 22,945,673	0.9950	0.6320	(0.3630)
PLATTE	71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	\$ 1,889,149	\$ 245,570	\$ 1,643,579	\$ -	\$ 9,479,042	0.5811	0.4803	(0.1008)
PLATTE	71-0067-000	HUMPHREY PUBLIC SCHOOLS	\$ 932,242	\$ 622,959	\$ 309,283	\$ -	\$ 3,097,925	0.3235	0.2912	(0.0323)
POLK	72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	\$ 794,030	\$ 201,770	\$ 592,260	\$ -	\$ 5,141,361	0.6463	0.5718	(0.0745)
POLK	72-0019-000	OSCEOLA PUBLIC SCHOOLS	\$ 554,466	\$ 36,810	\$ 517,656	\$ -	\$ 3,642,579	0.7132	0.6118	(0.1014)
POLK	72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOLS	\$ 784,215	\$ 539,286	\$ 244,929	\$ -	\$ 5,145,049	0.6705	0.6386	(0.0319)
POLK	72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	\$ 571,911	\$ 34,109	\$ 537,802	\$ -	\$ 4,174,553	0.5028	0.4380	(0.0648)
RED WILLOW	73-0017-000	MC COOK PUBLIC SCHOOLS	\$ 9,582,377	\$ 6,093,739	\$ 3,488,638	\$ -	\$ 8,038,401	0.9897	0.5602	(0.4295)
RED WILLOW	73-0179-000	SOUTHWEST PUBLIC SCHOOLS	\$ 538,244	\$ 38,329	\$ 499,915	\$ -	\$ 4,754,678	0.7261	0.6498	(0.0763)
RICHARDSON	74-0056-000	FALLS CITY PUBLIC SCHOOLS	\$ 3,307,316	\$ 370,819	\$ 2,936,497	\$ -	\$ 9,111,808	0.9792	0.6636	(0.3156)
RICHARDSON	74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	\$ 664,285	\$ 39,250	\$ 625,035	\$ -	\$ 5,670,677	0.7251	0.6452	(0.0799)
ROCK	75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	\$ 454,763	\$ 241,643	\$ 213,120	\$ -	\$ 3,644,943	0.5517	0.5194	(0.0323)

Education Committee of the Legislature: Projected Tax Savings based on NDE's Model of the Columbus Proposal (Year 2)

Data is subject to change as the proposal evolves.

County	CODISTSCH	NAME	Total State Aid	Certified State Aid	Funding Increase/Tax Savings	Hold Harmless	21-22 GF Tax Asking	21-22 Actual GF Levy	Projected GF Levy	Projected Tax Reduction
SALINE	76-0002-000	CRETE PUBLIC SCHOOLS	\$ 13,775,334	\$ 9,507,830	\$ 4,267,504	\$ -	\$ 11,186,746	0.9050	0.5598	(0.3452)
SALINE	76-0044-000	DORCHESTER PUBLIC SCHOOL	\$ 909,119	\$ 383,303	\$ 525,816	\$ -	\$ 2,848,467	0.7258	0.5918	(0.1340)
SALINE	76-0068-000	FRIEND PUBLIC SCHOOLS	\$ 598,273	\$ 39,782	\$ 558,491	\$ -	\$ 3,383,912	0.7480	0.6245	(0.1235)
SALINE	76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	\$ 2,969,265	\$ 827,150	\$ 2,142,115	\$ -	\$ 6,469,572	0.9193	0.6149	(0.3044)
SARPY	77-0001-000	BELLEVUE PUBLIC SCHOOLS	\$ 64,772,982	\$ 48,789,977	\$ 15,983,005	\$ -	\$ 38,291,918	1.0500	0.6117	(0.4383)
SARPY	77-0027-000	PAPILLION LA VISTA COMMUNITY SCHOOLS	\$ 60,179,209	\$ 34,699,149	\$ 25,480,060	\$ -	\$ 72,781,664	1.0144	0.6593	(0.3551)
SARPY	77-0037-000	GRETNА PUBLIC SCHOOLS	\$ 32,450,895	\$ 21,424,771	\$ 11,026,124	\$ -	\$ 36,274,348	1.0173	0.7081	(0.3092)
SARPY	77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS	\$ 3,290,993	\$ 1,127,255	\$ 2,163,738	\$ -	\$ 13,536,241	0.6466	0.5432	(0.1034)
SAUNDERS	78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	\$ 4,688,952	\$ 1,260,330	\$ 3,428,622	\$ -	\$ 7,529,824	0.7150	0.3894	(0.3256)
SAUNDERS	78-0009-000	YUTAN PUBLIC SCHOOLS	\$ 3,803,544	\$ 2,512,905	\$ 1,290,639	\$ -	\$ 3,482,971	0.9959	0.6269	(0.3690)
SAUNDERS	78-0039-000	WAHOO PUBLIC SCHOOLS	\$ 3,765,511	\$ 194,801	\$ 3,570,710	\$ -	\$ 9,887,000	0.8982	0.5738	(0.3244)
SAUNDERS	78-0072-000	MEAD PUBLIC SCHOOLS	\$ 717,517	\$ 519,785	\$ 197,732	\$ -	\$ 3,736,636	0.8099	0.7670	(0.0429)
SAUNDERS	78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	\$ 4,409,849	\$ 3,237,877	\$ 1,171,972	\$ -	\$ 2,770,683	0.8686	0.5012	(0.3674)
SCOTTS BLUFF	79-0002-000	MINATARE PUBLIC SCHOOLS	\$ 3,174,398	\$ 2,929,504	\$ 244,894	\$ -	\$ 444,427	0.9180	0.4122	(0.5058)
SCOTTS BLUFF	79-0011-000	MORRILL PUBLIC SCHOOLS	\$ 3,139,931	\$ 1,839,418	\$ 1,300,513	\$ -	\$ 3,957,010	0.9900	0.6646	(0.3254)
SCOTTS BLUFF	79-0016-000	GERING PUBLIC SCHOOLS	\$ 12,676,498	\$ 9,237,144	\$ 3,439,354	\$ -	\$ 8,646,342	1.0499	0.6323	(0.4176)
SCOTTS BLUFF	79-0031-000	MITCHELL PUBLIC SCHOOLS	\$ 5,695,061	\$ 4,532,570	\$ 1,162,491	\$ -	\$ 2,853,392	0.9074	0.5377	(0.3697)
SCOTTS BLUFF	79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	\$ 23,711,374	\$ 16,789,308	\$ 6,922,066	\$ -	\$ 16,640,840	1.0258	0.5991	(0.4267)
SEWARD	80-0005-000	MILFORD PUBLIC SCHOOLS	\$ 4,479,574	\$ 2,123,025	\$ 2,356,549	\$ -	\$ 5,886,918	0.8558	0.5132	(0.3426)
SEWARD	80-0009-000	SEWARD PUBLIC SCHOOLS	\$ 4,057,819	\$ 2,703,316	\$ 3,787,503	\$ -	\$ 14,092,622	0.8388	0.6134	(0.2254)
SEWARD	80-0567-000	CENTENNIAL PUBLIC SCHOOLS	\$ 1,165,408	\$ 77,262	\$ 1,087,786	\$ -	\$ 7,130,297	0.4735	0.4013	(0.0722)
SHERIDAN	81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	\$ 2,248,084	\$ 1,651,431	\$ 596,653	\$ -	\$ 1,634,098	0.9503	0.6033	(0.3470)
SHERIDAN	81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	\$ 2,134,166	\$ 53,009	\$ 2,081,157	\$ -	\$ 8,496,781	0.8953	0.6760	(0.2193)
SHERMAN	82-0001-000	LOUP CITY PUBLIC SCHOOLS	\$ 563,266	\$ 27,736	\$ 535,530	\$ -	\$ 4,785,351	0.7776	0.6906	(0.0870)
SHERMAN	82-0015-000	LITCHFIELD PUBLIC SCHOOLS	\$ 606,894	\$ 12,284	\$ 594,610	\$ -	\$ 2,427,613	0.9251	0.6985	(0.2266)
SIOUX	83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	\$ 183,534	\$ 8,665	\$ 174,869	\$ -	\$ 3,042,296	0.5553	0.5234	(0.0319)
STANTON	84-0003-000	STANTON COMMUNITY SCHOOLS	\$ 1,202,246	\$ 94,597	\$ 1,107,649	\$ -	\$ 5,454,262	0.8819	0.7028	(0.1791)
THAYER	85-0060-000	DESHLER PUBLIC SCHOOLS	\$ 459,818	\$ 315,388	\$ 144,430	\$ -	\$ 3,867,084	0.7633	0.7348	(0.0285)
THAYER	85-0070-000	THAYER CENTRAL COMMUNITY SCHS	\$ 918,226	\$ 52,087	\$ 866,139	\$ -	\$ 5,597,430	0.6737	0.5695	(0.1042)
THAYER	85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	\$ 502,057	\$ 35,446	\$ 466,611	\$ -	\$ 4,218,085	0.5000	0.4447	(0.0553)
THOMAS	86-0001-000	THEDFORD PUBLIC SCHOOLS	\$ 560,197	\$ 196,196	\$ 364,001	\$ -	\$ 1,925,713	0.6066	0.4919	(0.1147)
THURSTON	87-0001-000	PENDER PUBLIC SCHOOLS	\$ 860,666	\$ 617,753	\$ 242,913	\$ -	\$ 4,939,061	0.8282	0.7875	(0.0407)
THURSTON	87-0013-000	WALTHILL PUBLIC SCHOOLS	\$ 4,188,201	\$ 3,661,404	\$ 526,797	\$ -	\$ 1,729,206	1.0499	0.7301	(0.3198)
THURSTON	87-0016-000	UMO N HO N NATION PUBLIC SCHS	\$ 7,041,205	\$ 6,796,466	\$ 244,739	\$ -	\$ 194,079	1.0495	0.0000	(1.0495)
THURSTON	87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT 17	\$ 7,312,193	\$ 6,786,304	\$ 525,889	\$ -	\$ 1,097,983	1.0498	0.5470	(0.5028)
VALLEY	88-0005-000	ORD PUBLIC SCHOOLS	\$ 1,857,988	\$ 57,265	\$ 1,800,723	\$ -	\$ 6,363,186	0.8781	0.6296	(0.2485)
VALLEY	88-0021-000	ARCADIA PUBLIC SCHOOLS	\$ 1,561,331	\$ 1,062,742	\$ 498,589	\$ -	\$ 1,838,882	1.1832	0.8624	(0.3208)
WASHINGTON	89-0001-000	BLAIR COMMUNITY SCHOOLS	\$ 6,460,704	\$ 456,255	\$ 6,004,449	\$ -	\$ 18,885,536	0.9000	0.6139	(0.2861)
WASHINGTON	89-0003-000	FORT CALHOUN COMMUNITY SCHS	\$ 6,461,295	\$ 4,545,702	\$ 1,915,593	\$ -	\$ 4,806,897	0.9500	0.5714	(0.3786)
WASHINGTON	89-0024-000	ARLINGTON PUBLIC SCHOOLS	\$ 3,003,386	\$ 897,285	\$ 2,106,101	\$ -	\$ 5,645,921	0.7624	0.4780	(0.2844)
WAYNE	90-0017-000	WAYNE COMMUNITY SCHOOLS	\$ 3,474,709	\$ 326,599	\$ 3,148,110	\$ -	\$ 9,479,585	0.9769	0.6525	(0.3244)
WAYNE	90-0560-000	WAKEFIELD PUBLIC SCHOOLS	\$ 3,403,331	\$ 1,788,111	\$ 1,615,220	\$ -	\$ 4,710,666	0.9315	0.6121	(0.3194)
WAYNE	90-0595-000	WINSIDE PUBLIC SCHOOLS	\$ 531,215	\$ 690,441	\$ (159,226)	\$ 159,226	\$ 3,212,598	0.7631	0.7631	0.0000
WEBSTER	91-0002-000	RED CLOUD COMMUNITY SCHOOLS	\$ 1,286,829	\$ 292,906	\$ 993,923	\$ -	\$ 2,958,554	0.8011	0.5320	(0.2691)
WEBSTER	91-0074-000	BLUE HILL COMMUNITY SCHOOLS	\$ 1,971,292	\$ 658,912	\$ 1,312,380	\$ -	\$ 3,350,452	0.9465	0.5758	(0.3707)
WHEELER	92-0045-000	WHEELER CENTRAL SCHOOLS	\$ 175,333	\$ 8,642	\$ 166,691	\$ -	\$ 3,066,175	0.5297	0.5009	(0.0288)
YORK	93-0012-000	YORK PUBLIC SCHOOLS	\$ 6,352,059	\$ 1,388,587	\$ 4,963,472	\$ -	\$ 11,817,334	1.0029	0.5817	(0.4212)
YORK	93-0083-000	MC COOL JUNCTION PUBLIC SCHS	\$ 1,554,744	\$ 944,594	\$ 610,150	\$ -	\$ 2,828,187	0.8199	0.6430	(0.1769)
YORK	93-0096-000	HEARTLAND COMMUNITY SCHOOLS	\$ 783,454	\$ 57,780	\$ 725,674	\$ -	\$ 4,157,485	0.5321	0.4392	(0.0929)
		TOTALS	\$ 1,759,035,752	\$ 1,047,006,024	\$ 712,029,728	\$ 769,437	\$ 2,403,591,912			

Nebraska Department of Education
School Finance & Organizational Services

2021/22 Columbus Model Year 2
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED				
01-0003-000	KENESAW PUBLIC SCHOOLS	241	4,954,088	4,084,737	265,435	3,343,718	306,197	223,274	-	571,632	303,077	-	571,632	210,893	360,739	-	3,856,105	0.88
01-0018-000	HASTINGS PUBLIC SCHOOLS	3,377	44,693,941	39,774,245	3,714,421	9,586,547	4,095,228	3,716,090	18,661,959.16	26,471,608	2,457,739	-	26,471,608	21,144,453	5,327,155	-	12,048,504	0.92
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	897	15,462,679	11,596,754	987,056	13,325,278	1,714,545	631,057	-	2,701,601	1,227,187	-	2,701,601	877,387	1,824,214	-	10,902,834	0.62
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	230	5,580,223	4,326,179	252,667	5,522,526	241,301	334,397	-	493,969	267,785	-	493,969	26,905	467,064	-	4,484,072	0.60
02-0009-000	NELIGH-OAKDALE SCHOOLS	325	7,194,292	5,764,635	357,770	4,022,726	488,562	574,770	426,423.24	1,272,756	737,366	-	1,272,756	54,475	1,218,281	-	4,715,017	0.87
02-0018-000	ELGIN PUBLIC SCHOOLS	163	3,692,979	3,240,447	179,446	5,217,082	322,031	133,540	-	501,477	599,504	-	501,477	295,836	205,641	-	2,458,458	0.35
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	387	10,321,647	8,388,026	425,386	7,922,368	357,707	417,034	-	783,093	535,830	-	783,093	39,884	743,209	-	8,585,690	0.84
03-0500-000	ARTHUR COUNTY SCHOOLS	120	3,413,528	2,891,540	131,876	1,786,606	75,757	109,021	788,279.93	995,913	67,604	-	995,913	332,773	663,140	-	2,240,990	0.90
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	144	4,573,958	3,254,452	158,623	2,311,478	114,370	136,578	533,402.99	806,396	169,362	-	806,396	397,448	408,948	-	3,461,622	1.16
05-0071-000	SANDHILLS PUBLIC SCHOOLS	91	3,909,027	2,665,849	100,406	3,174,092	69,066	114,478	-	169,471	133,654	-	169,471	142,865	26,606	-	3,491,424	0.80
06-0001-000	BOONE CENTRAL SCHOOLS	590	10,473,839	8,059,658	648,678	10,568,614	869,703	478,104	-	1,518,381	1,091,071	-	1,518,381	523,257	995,124	-	7,386,283	0.52
06-0017-000	ST EDWARD PUBLIC SCHOOLS	173	3,785,850	3,390,578	189,808	3,275,333	3,390,578	235,010	-	360,672	170,864	-	360,672	19,051	341,621	-	3,014,738	0.69
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	227	5,862,572	4,135,083	250,161	5,873,829	247,485	145,862	-	497,646	249,181	-	497,646	89,978	407,668	-	4,969,883	0.63
07-0006-000	ALLIANCE PUBLIC SCHOOLS	1,293	20,695,645	15,164,360	1,422,226	8,078,674	1,808,742	774,250	3,080,467.93	6,311,436	1,172,905	-	6,311,436	2,424,545	3,886,891	-	12,437,054	1.12
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	379	7,372,096	6,425,177	416,743	4,941,895	6,425,177	191,312	668,656.03	1,291,970	206,571	-	1,291,970	717,632	520,338	-	5,613,750	0.85
08-0051-000	BOYD COUNTY SCHOOLS	339	7,793,397	6,291,284	372,362	5,042,160	249,781	291,647	335,334.05	957,477	319,085	-	957,477	121,426	836,051	-	6,225,188	0.95
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	391	10,397,875	6,545,914	430,579	6,240,689	446,939	847,517	-	847,517	554,675	-	847,517	46,489	807,028	-	8,607,241	0.98
10-0002-000	GIBBON PUBLIC SCHOOLS	546	9,667,215	7,792,215	601,098	4,414,792	486,565	235,557	2,054,202.27	3,141,866	534,797	-	3,141,866	1,128,262	2,013,604	-	5,754,995	1.02
10-0007-000	KEARNEY PUBLIC SCHOOLS	5,608	65,483,015	57,617,959	6,169,348	30,546,785	9,605,540	3,229,503	8,066,873.39	23,841,671	6,268,360	-	23,841,671	8,365,250	15,476,421	-	32,143,481	0.79
10-0009-000	ELM CREEK PUBLIC SCHOOLS	343	5,947,928	5,362,229	377,162	3,070,434	5,947,928	295,784	1,259,470.69	1,996,011	303,599	-	1,996,011	668,594	1,327,417	-	3,352,534	0.83
10-0019-000	SHELTON PUBLIC SCHOOLS	256	6,147,766	4,469,659	281,124	2,637,706	302,338	243,505	1,004,985.76	1,688,448	253,485	-	1,688,448	452,114	1,136,334	-	4,062,328	1.19
10-0069-000	RAVENNA PUBLIC SCHOOLS	375	5,184,108	6,579,911	412,562	5,184,108	6,579,911	580,781	62,962.73	815,022	559,627	-	815,022	37,854	777,168	-	5,780,861	0.92
10-0105-000	PLEASANTON PUBLIC SCHOOLS	291	4,875,480	4,444,357	320,366	2,798,966	237,988	159,173	928,363.74	1,486,218	249,819	-	1,486,218	299,295	1,186,923	-	2,980,270	0.81
10-0119-000	AMHERST PUBLIC SCHOOLS	366	6,752,031	5,738,777	402,844	2,607,911	230,495	206,998	2,290,429.34	2,924,268	216,248	-	2,924,268	1,835,856	1,088,412	-	3,404,917	1.00
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	378	9,874,609	8,632,272	416,222	6,434,475	572,055	410,550	-	988,278	541,346	-	988,278	63,784	924,494	-	7,934,435	0.92
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	396	7,595,639	6,726,298	435,293	4,269,287	408,436	405,763	1,207,517.39	2,051,246	405,248	-	2,051,246	222,211	1,829,035	-	4,733,382	0.83
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	258	5,666,495	4,613,023	283,292	3,615,974	283,292	355,714	74,196.39	641,335	277,178	-	641,335	31,649	609,686	-	4,392,268	0.90
12-0056-000	DAVID CITY PUBLIC SCHOOLS	622	13,458,493	9,574,841	683,938	10,221,203	1,101,839	938,375	-	1,785,777	903,964	-	1,785,777	122,855	1,662,922	-	9,830,377	0.72
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	275	7,319,832	5,038,242	302,838	6,766,295	448,120	367,874	-	750,958	415,167	-	750,958	49,965	700,993	-	5,785,833	0.65
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	1,366	18,960,401	17,027,163	1,502,952	6,244,530	2,440,238	1,571,263	5,268,180.55	9,211,370	1,473,407	-	9,211,370	5,580,403	3,630,967	-	6,704,361	0.75
13-0022-000	WEeping WATER PUBLIC SCHOOLS	273	5,476,822	4,642,470	300,746	2,830,648	422,682	144,360	944,034.34	1,667,462	316,938	-	1,667,462	406,974	1,260,488	-	3,348,062	0.84
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	636	10,387,495	8,632,998	700,137	4,387,588	1,011,384	371,679	2,162,210.62	3,873,731	601,396	-	3,873,731	1,809,274	2,064,457	-	5,506,689	0.90
13-0056-000	CONESTOGA PUBLIC SCHOOLS	643	10,320,939	9,270,940	706,882	6,102,232	947,310	497,697	1,046,819.08	2,671,011	760,730	-	2,671,011	102,280	2,568,731	-	6,391,501	0.75
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOL	453	7,916,919	6,573,040	497,776	3,497,273	585,923	326,876	1,665,191.85	2,748,891	374,988	-	2,748,891	1,207,945	1,540,946	-	4,466,164	0.90
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCH	379	7,699,222	6,522,374	416,571	8,426,027	746,213	585,141	-	1,162,784	630,160	-	1,162,784	83,203	1,079,581	-	5,321,137	0.47
14-0045-000	RANDOLPH PUBLIC SCHOOLS	256	6,018,884	4,405,917	281,623	5,170,422	574,808	292,707	-	574,330	295,032	-	574,330	32,637	541,693	-	4,960,330	0.72
14-0054-000	LAUREL-CONCORD-COLERIDGE SCHOOL	407	9,317,649	6,933,572	447,858	7,081,652	595,105	580,537	-	1,042,963	459,577	-	1,042,963	66,354	976,609	-	7,234,572	0.75
14-0101-000	WYNOT PUBLIC SCHOOLS	177	3,854,459	3,510,531	194,488	1,406,392	112,749	108,425	1,688,477.70	1,995,714	114,907	-	1,995,714	1,411,712	584,002	-	1,635,413	0.87
15-0010-000	CHASE COUNTY SCHOOLS	613	9,580,094	8,723,381	674,009	9,387,030	670,912	293,949	-	1,344,921	608,616	-	1,344,921	230,765	1,114,156	-	7,332,608	0.58
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	222	5,694,325	4,326,073	244,310	2,825,537	169,370	147,009	939,847.24	1,353,527	227,216	-	1,353,527	184,466	1,169,061	-	3,966,573	1.01
16-0006-000	VALENTINE COMMUNITY SCHOOLS	568	14,422,706	8,128,752	625,335	10,078,785	734,544	669,406	-	1,359,878	718,061	-	1,359,878	81,902	1,277,976	-	11,675,361	0.88
16-0030-000	CODY-KILGORE PUBLIC SCHS	159	3,836,274	3,365,347	175,259	1,434,090	78,169	106,096	-	1,571,733.14	1,825,161	-	1,825,161	1,238,581	586,580	-	1,796,467	0.96
17-0001-000	SIDNEY PUBLIC SCHOOLS	1,201	19,070,048	14,086,943	1,320,792	5,087,661	1,252,585	773,945	5,651,959.49	8,225,337	983,071	-	8,225,337	5,433,597	2,791,740	-	9,087,695	1.30
17-0003-000	LEYTON PUBLIC SCHOOLS	137	5,065,848	3,317,534	150,555	3,082,742	155,941	95,538	-	306,496	175,812	-	306,496	27,784	278,712	-	4,488,002	1.08
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	180	4,960,009	3,480,876	198,459	2,500,789	156,064	111,166	514,398.17	868,921	150,826	-	868,921	495,672	373,249	-	3,829,096	1.13
18-0002-000	SUTTON PUBLIC SCHOOLS	388	7,166,947	6,530,593	426,800	5,676,308	501,722	307,388	-	928,522	307,388	-	928,522	201,503	727,019	-	5,559,061	0.73
18-0011-000	HARVARD PUBLIC SCHOOLS	198	5,578,007	4,360,740	217,893	2,629,381	187,666	477,212	848,587.72	1,254,147	191,192	-	1,254,147	197,677	1,056,470	-	3,655,456	1.03
19-0039-000	LEIGH COMMUNITY SCHOOLS	221	4,290,919	3,862,327	243,059	3,372,505	313,729	556,788	-	556,788	215,933	-	556,788	190,939	365,849	-	3,413,264	0.76
19-0058-000	CLARKSON PUBLIC SCHOOLS	216	4,536,739	4,091,931	237,642	3,039,119	240,407	346,082	228,681.50	706,730	245,313	-	706,730	120,380	586,350	-	3,238,614	0.79
19-0070-000	HOWELLS-DODGE CONSOLIDATED SCH	275	5,740,950	4,540,533	303,015	5,501,131	487,669	213,503	-	790,684	375,754	-	790,684	54,375	736,309	-	4,361,009	0.58
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	1,870	23,450,106	21,080,434	2,056,668	10,575,373	1,102,370	904,045	6,441,977.83	9,601,016	1,049,453	-	9,601,016	4,846,325	4,754,691	-	11,895,592	0.84
20-0001-000	WEST POINT PUBLIC SCHOOLS	709	13,450,191	10,511,700	780,013	10,566,597	1,219,623	486,904</										

Nebraska Department of Education
School Finance & Organizational Services

2021/22 Columbus Model Year 2
Columbus Base Model for 2021-22

ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUTE) TOTAL STATE AID				
24-0004-000	VERTON PUBLIC SCHOOLS	277	5,512,897	4,586,602	305,218	2,607,754	193,358	175,252	1,305,020.34	1,803,596	285,720	-	1,803,596	648,624	1,154,972	-	3,248,329	0.96
24-0011-000	COZAD COMMUNITY SCHOOLS	890	14,893,891	11,617,653	979,164	6,138,100	897,666	650,076	2,952,647.33	4,829,477	803,548	-	4,829,477	1,979,895	2,849,582	-	8,610,790	1.06
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	810	13,982,065	10,722,706	891,130	6,498,542	855,071	466,370	2,011,592.86	3,757,794	743,815	-	3,757,794	826,790	2,931,004	-	9,014,086	1.04
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	195	4,436,897	3,878,554	214,519	3,001,992	103,702	96,576	461,764.39	779,986	191,487	-	779,986	177,918	602,068	-	3,368,848	0.89
25-0025-000	CREEK VALLEY SCHOOLS	182	6,364,120	3,605,746	200,242	3,337,657	242,048	206,090	-	442,290	304,866	-	442,290	26,988	415,302	-	5,410,874	1.20
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	209	4,415,032	3,809,945	230,399	3,387,512	158,380	156,770	-	388,779	334,040	-	388,779	402,355	(13,576)	13,676	3,521,867	0.79
26-0001-000	PONCA PUBLIC SCHOOLS	438	7,756,383	6,799,964	481,721	2,966,200	348,782	345,983	2,657,277.97	3,487,781	334,091	-	3,487,781	2,164,468	1,323,313	-	3,588,528	0.83
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	149	4,547,366	3,366,289	163,495	2,418,194	143,049	203,507	438,043.62	744,588	252,687	-	744,588	15,950	728,638	-	3,346,584	1.00
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	202	5,472,346	4,209,646	222,200	3,284,566	298,644	271,306	132,930.39	653,774	286,776	-	653,774	33,299	620,475	-	4,260,490	0.95
27-0001-000	FREMONT PUBLIC SCHOOLS	4,685	58,606,630	50,737,477	5,153,651	21,646,152	5,882,898	3,066,334	14,988,442.33	26,024,991	3,874,070	-	26,024,991	16,140,373	9,884,618	-	25,641,235	0.91
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	181	5,196,930	3,491,094	199,518	3,563,694	345,738	146,102	-	545,256	235,254	-	545,256	38,550	506,706	-	4,270,318	0.85
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	530	10,263,648	7,380,625	582,726	6,488,738	530,975	524,820	-	1,113,701	486,160	-	1,113,701	828,597	285,104	-	8,138,967	0.91
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	608	9,607,226	8,093,708	669,082	8,210,555	586,181	308,727	-	1,255,263	558,306	-	1,255,263	959,518	295,745	-	7,484,930	0.67
28-0001-000	OMAHA PUBLIC SCHOOLS	50,354	680,019,155	606,513,882	55,389,653	193,132,316	90,235,667	33,426,004	234,330,242.67	379,955,562	48,035,567	-	379,955,562	269,685,528	110,270,034	-	218,602,022	0.82
28-0010-000	ELKHORN PUBLIC SCHOOLS	10,397	121,758,733	107,838,795	55,427,373	55,427,373	22,809,672	5,692,033	12,472,755.32	46,719,389	19,977,390	-	46,719,389	26,741,999	59,172,732	-	59,172,732	0.76
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	937	15,422,018	11,784,307	1,031,195	9,283,624	4,132,938	750,054	-	5,164,134	1,482,426	-	5,164,134	1,370,357	3,793,777	-	8,025,404	0.61
28-0017-000	MILLARD PUBLIC SCHOOLS	23,036	259,212,395	227,946,945	25,339,694	92,148,421	36,744,036	13,589,448	60,125,345.82	122,209,076	21,409,238	-	122,209,076	73,396,282	48,812,794	-	102,004,633	0.81
28-0054-000	RALSTON PUBLIC SCHOOLS	3,155	40,774,200	36,211,462	3,470,706	14,561,759	2,788,734	2,655,721	12,734,541.94	18,993,982	4,693,891	(131,153)	18,862,829	9,794,615	9,068,214	-	14,430,666	0.73
28-0059-000	BENNINGTON PUBLIC SCHOOLS	3,501	42,370,700	37,376,816	3,851,365	12,665,159	5,962,094	1,320,313	13,577,884.15	23,391,344	2,780,879	-	23,391,344	17,080,598	6,310,746	-	14,878,164	0.79
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	5,960	84,508,369	61,520,465	6,556,071	30,392,650	10,287,003	5,460,540	8,824,201.03	25,667,275	5,539,736	-	25,667,275	21,451,978	4,215,297	-	47,840,818	1.15
29-0117-000	DUNDY CO STRAITTON PUBLIC SCHS	292	8,465,785	5,455,672	320,697	7,287,252	351,113	186,567	-	671,810	375,890	-	671,810	39,149	632,661	-	7,231,518	0.76
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	146	6,359,458	3,422,704	160,470	5,074,929	342,704	182,735	-	503,923	236,805	-	503,923	38,295	465,628	-	5,435,995	0.79
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	574	9,831,072	8,894,942	631,938	8,892,352	810,274	1,499,631	-	1,442,212	819,213	-	1,442,212	90,346	1,351,866	-	6,070,016	0.53
30-0054-000	SHICKLEY PUBLIC SCHOOLS	140	3,434,798	2,988,403	153,794	3,666,945	197,159	139,119	-	350,953	166,743	-	350,953	229,927	121,026	-	2,777,983	0.57
31-0506-000	FRANKLIN PUBLIC SCHOOLS	256	6,468,920	4,871,571	281,818	3,406,103	283,537	336,983	563,129.81	1,128,485	202,438	-	1,128,485	135,586	992,899	-	4,801,014	1.08
32-0046-000	MAYWOOD PUBLIC SCHOOLS	151	4,142,217	3,187,884	166,506	2,601,563	101,099	46,167	272,549.30	540,154	165,925	-	540,154	333,586	206,568	-	3,389,971	0.99
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	156	4,983,465	3,294,964	171,059	3,210,150	212,503	137,056	-	383,562	185,619	-	383,562	23,694	359,868	-	4,277,228	1.02
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	209	4,447,425	4,052,659	229,361	2,093,027	141,407	172,616	1,416,247.39	1,787,016	145,976	-	1,787,016	943,039	843,977	-	2,341,817	0.84
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	314	6,033,736	5,228,513	345,486	3,431,304	301,676	307,036	843,011.53	1,490,173	116,815	-	1,490,173	116,815	1,373,358	-	3,954,823	0.85
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	276	5,855,416	4,725,819	303,878	2,429,248	271,065	188,221	1,533,406.14	2,108,350	248,279	-	2,108,350	1,049,595	1,058,755	-	3,310,566	1.00
33-0540-000	SOUTHERN VALLEY SCHOOLS	350	8,287,689	6,024,257	385,252	5,638,866	338,586	288,872	723,838	723,838	403,054	-	723,838	37,752	686,086	-	6,871,925	0.90
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	359	7,219,754	6,169,707	394,761	2,950,389	259,047	386,714	2,178,795.33	2,832,604	334,576	-	2,832,604	1,513,622	1,318,982	-	3,665,860	0.94
34-0015-000	BEATRICE PUBLIC SCHOOLS	1,969	31,419,343	22,825,852	2,165,385	9,555,084	2,498,089	1,896,052	6,711,241.42	11,374,716	1,855,431	-	11,374,716	6,098,192	5,276,524	-	16,293,144	1.25
34-0034-000	FREEMAN PUBLIC SCHOOLS	429	7,348,238	6,692,966	472,145	4,082,383	397,744	246,884	1,493,810.49	2,363,699	433,512	-	2,363,699	782,549	1,581,150	-	4,304,143	0.79
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	233	5,109,027	4,139,955	256,423	4,477,967	252,412	174,926	-	508,835	391,774	-	508,835	184,102	324,733	-	4,033,492	0.68
35-0001-000	GARDEN COUNTY SCHOOLS	203	7,223,600	4,329,924	222,978	6,044,276	216,931	308,163	-	439,909	329,722	-	439,909	24,188	415,721	-	6,145,806	0.73
36-0100-000	BURWELL PUBLIC SCHOOLS	293	6,494,201	4,599,690	322,090	3,325,853	254,076	138,275	559,896.02	1,136,062	247,972	-	1,136,062	277,862	858,200	-	4,971,892	1.13
37-0030-000	ELWOOD PUBLIC SCHOOLS	201	4,488,451	3,817,175	221,200	3,930,062	391,251	166,496	-	612,451	291,209	-	612,451	43,625	568,826	-	3,418,295	0.64
38-0011-000	HYANNIS AREA SCHOOLS	140	3,715,941	3,165,944	153,709	4,540,495	166,566	118,940	-	320,274	280,928	-	320,274	39,366	280,908	-	3,094,647	0.49
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	271	8,018,594	5,082,184	297,638	6,210,408	258,464	257,933	-	556,102	316,211	-	556,102	28,819	527,283	-	6,888,348	0.83
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	9,384	131,155,495	104,747,797	10,321,963	27,321,311	9,245,094	5,749,714	52,109,714.76	71,676,772	6,365,544	-	71,676,772	57,936,573	13,740,199	-	47,363,465	1.26
40-0082-000	NORTHWEST PUBLIC SCHOOLS	1,413	18,206,140	16,591,048	1,553,969	7,497,579	1,212,015	531,966	5,795,518.33	8,561,503	674,385	-	8,561,503	8,286,546	274,957	-	8,438,286	0.85
40-0083-000	WOOD RIVER RURAL SCHOOLS	473	8,396,382	7,021,009	520,224	5,966,943	524,093	1,044,317	-	1,044,317	583,103	-	1,044,317	58,436	985,881	-	6,603,356	0.84
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	407	7,381,650	6,643,408	447,783	5,211,958	707,200	447,548	-	1,154,982	474,850	-	1,154,982	78,853	1,076,129	-	5,304,270	0.77
41-0002-000	GILTNER PUBLIC SCHOOLS	184	3,946,936	3,548,435	201,989	2,583,238	200,543	172,040	390,624.62	793,157	166,674	-	793,157	729,371	63,786	-	2,815,065	0.82
41-0091-000	HAMPTON PUBLIC SCHOOL	168	3,602,011	3,286,033	184,299	2,554,613	203,747	175,777	167,597.58	555,643	166,523	-	555,643	459,400	96,243	-	2,704,068	0.78
41-0504-000	AURORA PUBLIC SCHOOLS	1,168	17,782,107	13,945,866	1,285,018	12,546,329	1,740,248	960,435	-	3,025,267	1,475,307	-	3,025,267	1,940,038	2,831,229	-	12,321,098	0.73
42-0002-000	ALMA PUBLIC SCHOOLS	339	6,662,589	5,731,326	373,402	2,574,944	347,538	483,232	1,952,209.74	2,673,150	335,014	-	2,673,150	1,463,129	1,210,021	-	3,171,193	0.90
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	110	4,127,063	2,773,146	120,937	2,574,478	74,308	101,727	-	195,245	104,587	-	195,245	8,285	186,960	-	3,725,504	1.02
44-0070-000	HITCHCOCK CO SCH SYSTEM	283	5,889,848	4,742,945	311,589	3,104,639	235,218	187,528	903,970.50	1,450,778	276,893	-	1,450,778	139,005	1,311,773	-	3,774,649	0.91
45-0007-000	O'NEILL PUBLIC SCHOOLS	748	12,231,986	10,588,599	823,336	9,177,484	895,023	790,167	-	1,718,359	1,657,841	-	1,718,359					

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ESBA Per Student	BAGR	LER
1.100	1.05000	0.75000

SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
														(UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED				
50-0503-000	MINDEN PUBLIC SCHOOLS	799	13,361,230	10,168,070	879,143	9,240,250	1,006,494	541,163	-	1,885,637	737,685	-	1,885,637	112,224	1,773,413	-	10,196,745	0.84
51-0001-000	OGALLALA PUBLIC SCHOOLS	850	15,362,175	10,945,067	935,016	8,856,768	1,123,587	708,983	-	2,058,603	1,233,413	-	2,058,603	125,280	1,933,323	-	11,361,176	0.93
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	195	4,263,340	3,778,142	214,298	3,626,677	186,167	211,015	-	400,466	202,359	-	400,466	634,193	(233,727)	233,727	3,215,773	0.67
52-0100-000	KEYA PAHA COUNTY SCHOOLS	71	3,223,493	2,565,038	78,313	3,731,451	95,963	52,136	-	174,276	144,614	-	174,276	10,700	163,576	-	2,852,467	0.58
53-0001-000	KIMBALL PUBLIC SCHOOLS	375	9,420,752	6,184,868	411,962	4,264,882	446,611	317,696	743,716.44	1,602,290	504,570	-	1,602,290	49,797	1,552,493	-	6,996,196	1.22
54-0013-000	CREIGHTON COMMUNITY PUBLIC SCHC	266	6,605,280	4,623,475	292,252	3,872,929	342,199	307,831	-	634,451	304,458	-	634,451	38,155	596,296	-	5,358,540	1.05
54-0096-000	CROFTON COMMUNITY SCHOOLS	336	6,450,487	5,205,745	369,378	4,548,190	347,667	284,767	-	717,045	423,176	-	717,045	423,461	293,584	-	5,025,499	0.83
54-0501-000	NIORARA PUBLIC SCHOOLS	174	4,738,282	4,263,895	191,532	4,738,282	1,517,404	441,451	2,031,268.34	2,305,040	82,240	-	2,305,040	618,633	428,467	-	1,881,706	0.94
54-0505-000	SANTEE COMMUNITY SCHOOLS	216	9,015,357	4,445,312	237,343	52,471	3,707	530,572	3,621,219.12	3,862,269	441,989	-	3,862,269	3,398,700	463,569	-	4,180,527	66.48
54-0576-000	WAUSA PUBLIC SCHOOLS	224	4,524,730	2,834,778	245,853	4,074,592	220,287	175,053	598,621.34	1,064,761	197,633	-	1,064,761	66,151	998,610	-	3,087,283	0.84
54-0583-000	VERDIGRE PUBLIC SCHOOLS	135	2,859,314	2,385,673	148,752	2,400,832	119,889	129,815	-	268,641	152,222	-	268,641	13,368	255,273	-	2,308,630	0.72
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	257	5,491,434	4,673,350	282,816	5,047,072	336,884	200,308	-	611,699	336,884	-	611,699	37,563	582,136	-	4,323,004	0.67
55-0001-000	LINCOLN PUBLIC SCHOOLS	40,283	489,065,201	435,528,030	44,310,973	186,333,377	68,805,631	33,474,576	102,603,472.53	215,720,077	40,655,320	-	215,720,077	116,284,594	99,435,483	-	199,215,228	0.72
55-0145-000	WAVERLY SCHOOL DISTRICT 145	2,086	25,818,779	21,368,416	2,294,318	14,174,568	2,827,250	1,499,009	573,270.86	5,694,839	1,957,694	-	5,694,839	315,238	5,379,601	-	16,667,237	0.82
55-0148-000	MALCOLM PUBLIC SCHOOLS	619	2,999,517	2,562,400	681,080	2,999,517	567,064	310,641	3,987,937.69	5,236,082	390,261	-	5,236,082	3,845,804	1,390,278	-	3,584,088	0.83
55-0160-000	NORRIS SCHOOL DIST 160	2,393	29,457,337	23,868,825	2,631,804	12,576,415	2,803,825	1,195,703	4,661,077.71	10,096,707	1,835,136	-	10,096,707	4,167,235	5,929,472	-	16,329,791	0.90
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	685	11,079,549	9,980,822	753,004	11,079,549	9,980,822	1,167,647	9,980,822	3,644,630	762,891	-	3,644,630	942,011	2,702,619	-	6,154,695	0.76
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	3,768	45,776,636	40,411,039	4,144,529	18,965,712	5,378,447	2,315,829	9,606,522.09	19,129,498	3,362,925	-	19,129,498	10,073,085	9,056,413	-	20,968,384	0.83
56-0006-000	BRADY PUBLIC SCHOOLS	177	4,069,409	3,482,702	194,679	2,392,879	172,190	166,227	536,727.28	903,596	206,584	-	903,596	424,690	478,906	-	2,793,002	0.85
56-0007-000	MAXWELL PUBLIC SCHOOLS	287	5,445,989	4,750,083	315,769	5,445,989	125,218	207,931	1,902,100.96	2,343,088	170,943	-	2,343,088	1,719,103	623,985	-	2,724,027	0.90
56-0037-000	HERSHEY PUBLIC SCHOOLS	503	9,264,613	6,917,561	553,526	4,224,540	332,084	282,611	1,524,799.69	2,410,410	406,113	-	2,410,410	1,617,402	793,008	-	6,165,479	1.08
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	318	6,982,568	4,916,454	350,312	3,127,885	299,306	235,753	903,468.07	1,552,816	343,691	-	1,552,816	1,650,068	1,387,748	-	4,850,308	1.15
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	170	4,185,575	3,454,132	186,621	3,834,294	195,600	191,851	382,222	382,222	172,553	-	382,222	250,547	131,675	-	3,438,949	0.67
57-0501-000	STAPLETON PUBLIC SCHOOLS	186	4,036,095	3,679,290	204,711	2,639,241	139,764	142,475	553,099.56	897,574	156,642	-	897,574	441,869	455,705	-	2,839,404	0.76
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	67	2,971,618	2,620,667	74,243	2,386,588	59,348	68,464	32,023.93	165,615	143,995	-	165,615	6,617	158,998	-	2,593,544	0.81
59-0001-000	MADISON PUBLIC SCHOOLS	525	8,908,836	7,964,763	577,382	5,931,651	654,174	381,535	420,021.21	1,651,577	472,901	-	1,651,577	72,940	1,578,637	-	6,402,823	0.80
59-0002-000	NORFOLK PUBLIC SCHOOLS	4,319	60,687,884	45,790,294	4,751,118	21,372,317	6,595,632	2,821,562	10,249,664.86	21,596,415	4,936,928	-	21,596,415	9,856,435	11,739,980	-	31,332,979	1.08
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	483	7,909,233	6,774,013	531,443	4,715,388	494,915	248,646	783,621.12	1,809,979	390,615	-	1,809,979	886,959	923,020	-	5,459,993	0.85
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	160	3,731,149	3,277,716	176,414	4,620,989	234,681	150,722	-	411,096	295,599	-	411,096	26,167	384,929	-	2,873,732	0.46
59-0080-000	ELKHORN VALLEY SCHOOLS	426	7,470,845	6,739,535	468,647	5,087,070	493,634	353,786	336,397.64	1,298,679	438,106	-	1,298,679	55,040	1,243,639	-	5,380,274	0.79
60-0090-000	MC PHERSON COUNTY SCHOOLS	61	2,817,510	2,566,339	66,854	2,167,853	48,984	75,955	206,693.73	322,531	72,678	-	322,531	5,462	317,069	-	2,346,346	0.75
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	703	11,537,275	9,996,263	773,749	7,308,800	847,312	885,394	1,807,008.54	1,807,069	790,775	-	1,807,069	94,475	1,712,594	-	8,054,037	0.81
61-0049-000	PALMER PUBLIC SCHOOLS	289	5,350,331	4,784,491	317,878	2,234,537	149,928	195,634	1,886,514.07	2,354,320	161,145	-	2,354,320	1,427,616	926,704	-	2,639,232	0.87
62-0021-000	BAYARD PUBLIC SCHOOLS	347	6,683,539	5,597,926	381,413	2,302,322	277,951	155,489	2,480,750.34	3,140,115	371,060	-	3,140,115	1,992,532	1,147,583	-	3,016,875	0.98
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	451	11,057,375	7,124,007	495,965	4,645,491	552,611	327,520	1,102,419.87	2,150,996	483,692	-	2,150,996	602,270	1,548,726	-	8,095,167	1.31
63-0001-000	FULLERTON PUBLIC SCHOOLS	305	5,909,536	4,796,274	335,689	3,910,558	286,049	234,962	29,016.60	650,754	365,879	-	650,754	31,894	618,860	-	4,657,941	0.87
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	421	10,216,516	6,916,083	462,654	7,275,166	429,000	408,497	-	891,654	464,705	-	891,654	47,834	843,820	-	8,451,660	0.84
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	317	5,637,493	3,482,989	348,241	3,426,989	385,041	101,045	854,438.11	1,587,720	255,556	-	1,587,720	895,503	692,217	-	3,693,172	0.81
64-0029-000	AUBURN PUBLIC SCHOOLS	865	12,515,233	11,409,819	951,820	4,518,134	993,479	691,749	4,254,637.08	6,199,936	1,246,184	-	6,199,936	3,953,752	2,246,184	-	4,903,652	0.74
65-0011-000	SUPERIOR PUBLIC SCHOOLS	393	7,725,672	6,960,508	431,888	3,583,308	413,373	664,893	1,867,045.54	2,712,307	364,908	-	2,712,307	1,128,513	1,583,794	-	3,983,564	0.79
65-2005-000	SOUTH CENTRAL NEBRASKA UNIFIED 5	632	15,763,637	9,735,158	695,186	10,630,418	808,632	881,820	-	1,503,819	706,425	-	1,503,819	90,162	1,413,657	-	12,671,573	0.88
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	742	11,708,052	9,957,157	815,803	6,366,482	992,365	729,637	1,052,869.48	2,861,038	659,067	-	2,861,038	110,649	2,750,389	-	7,458,310	0.84
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	1,338	18,434,970	16,660,806	1,472,016	7,249,966	1,703,978	1,200,556	5,034,290.12	8,210,284	1,238,210	-	8,210,284	4,540,355	3,669,929	-	7,785,920	0.78
66-0501-000	PALMYRA DISTRICT O R 1	588	9,139,583	8,177,025	647,284	4,539,106	716,184	387,331	1,887,119.43	3,250,588	529,123	-	3,250,588	1,208,489	2,042,099	-	4,972,541	0.76
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	282	5,606,937	4,993,394	310,667	2,483,618	179,078	354,947	1,665,084.24	2,154,829	243,206	-	2,154,829	1,080,679	1,074,150	-	2,853,955	0.83
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	162	3,728,324	3,269,470	178,076	3,269,470	107,339	150,850	-	285,415	124,088	-	285,415	417,459	(132,044)	132,044	3,035,927	0.68
68-0020-000	PERKINS COUNTY SCHOOLS	392	8,931,871	6,488,786	430,669	8,032,939	539,614	248,570	970,282	562,494	60,167	-	970,282	90,115	1,150,345	-	7,150,345	0.67
69-0044-000	HOLDREGE PUBLIC SCHOOLS	997	17,567,684	12,679,310	1,097,131	8,621,711	1,631,517	921,608	407,342.83	3,135,991	1,062,162	-	3,135,991	181,914	2,954,077	-	12,447,923	1.10
69-0054-000	BERTRAND PUBLIC SCHOOLS	241	5,037,885	4,305,973	264,612	4,417,582	254,501	283,071	-	519,113	249,486	-	519,113	28,377	490,736	-	3,985,215	0.69
69-0055-000	LOOMIS PUBLIC SCHOOLS	243	4,536,966	4,139,174	267,246	3,816,975	149,020	151,302	-	416,266	171,325	-	416,266	630,051	(213,785)	213,785	3,584,288	0.73
70-0002-000	PIERCE PUBLIC SCHOOLS	666	9,838,990	8,551,065	733,028	6,071,774	808,948	44,832	892,482.77	2,434,459	575,035	-	2,434,459	277,3				

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SYSTEM COUNTY/DISTRICT NUMBER	NAME	Formula Students	Total State and Local Spending Authority	FORMULA NEEDS	Education Stabilization Base Aid	Yield from LER	Allocated Income Tax Fund	Other Actual Receipts	Equalization Aid	State Aid Subtotal	Additional Revenue Receipts	Total State and Local Spending Authority Adjustment	Total State Aid	2021/22 MODEL (UNDER CURRENT STATUS) TOTAL STATE AID CERTIFIED	\$ Change	Hold Harmless Amount for Year 2	Calculated General Fund Tax Asking	Calculated General Fund Tax Asking Levy No Limit
76-0002-000	CRETE PUBLIC SCHOOLS	1,908	28,914,374	23,832,515	2,099,093	8,758,758	1,818,413	1,298,423	9,857,827.75	13,775,334	1,325,214	-	13,775,334	9,507,830	4,267,504	-	12,515,403	1.01
76-0044-000	DORCHESTER PUBLIC SCHOOL	224	4,696,622	4,042,006	246,167	2,942,562	174,004	190,325	488,947.43	909,119	177,692	-	909,119	383,303	525,816	-	3,419,486	0.87
76-0068-000	FRIEND PUBLIC SCHOOLS	220	4,885,337	3,981,863	241,487	3,386,202	356,786	244,152	-	598,273	278,404	-	598,273	39,782	558,491	-	3,764,508	0.83
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	604	9,882,788	8,530,475	664,216	5,140,361	619,689	420,849	1,685,360.22	2,969,265	428,623	-	2,969,265	827,150	2,142,115	-	6,064,051	0.86
77-0001-000	BELLEVUE PUBLIC SCHOOLS	9,113	118,992,895	98,168,936	10,024,628	26,008,620	11,285,129	7,387,334	43,463,225.12	64,772,982	6,061,852	-	64,772,982	48,789,977	15,983,005	-	40,770,727	1.12
77-0027-000	PAPILLION LA VISTA COMMUNITY SCHC	11,565	144,787,497	118,708,601	12,721,122	49,717,945	18,183,990	8,811,447	29,274,097.05	60,179,209	10,550,289	-	60,179,209	34,699,149	25,480,060	-	65,246,552	0.91
77-0037-000	GREINA PUBLIC SCHOOLS	5,845	68,382,166	59,636,162	6,429,037	24,437,833	9,365,839	2,747,434	16,656,018.60	32,450,895	4,477,596	-	32,450,895	21,424,771	11,026,124	-	28,706,241	0.81
77-0046-000	SPRINGFIELD PLATTEVIEW COMMUNIT	1,100	17,578,082	13,147,971	1,209,853	13,980,847	2,081,140	897,252	-	3,290,993	1,981,437	-	3,290,993	1,127,255	2,163,738	-	11,408,400	0.54
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	1,006	17,643,959	12,751,692	1,106,259	7,389,983	1,771,369	672,757	1,811,323.57	4,688,952	983,674	-	4,688,952	1,260,330	3,428,622	-	11,298,576	1.07
78-0009-000	YUTAN PUBLIC SCHOOLS	472	7,568,767	6,714,013	519,234	2,549,175	668,093	361,294	2,616,216.34	3,803,544	440,773	-	3,803,544	2,512,905	1,290,639	-	2,963,156	0.85
78-0039-000	WAHOO PUBLIC SCHOOLS	1,041	15,379,995	12,751,758	1,145,645	8,058,260	1,747,093	927,987	872,772.88	3,765,511	1,089,472	-	3,765,511	194,801	3,570,710	-	9,597,025	0.87
78-0072-000	MEAD PUBLIC SCHOOLS	240	4,838,721	4,266,582	263,837	3,422,151	279,080	126,914	174,600.45	717,517	282,258	-	717,517	519,785	197,732	-	3,712,032	0.80
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	447	8,177,240	7,016,348	492,083	2,344,491	357,879	262,008	3,559,886.36	4,409,849	373,904	-	4,409,849	3,237,877	1,171,972	-	3,131,479	0.98
79-0002-000	MINATARE PUBLIC SCHOOLS	160	4,477,100	3,548,786	176,059	369,654	295,190	4,734	2,703,149.78	3,174,398	115,371	-	3,174,398	2,929,504	244,894	-	1,182,597	2.44
79-0011-000	MORRILL PUBLIC SCHOOLS	375	7,116,069	6,302,303	412,222	2,990,781	284,806	171,591	2,442,903.24	3,139,931	300,853	-	3,139,931	1,839,418	1,300,513	-	3,503,694	0.88
79-0016-000	GERING PUBLIC SCHOOLS	1,741	22,633,425	19,711,883	1,915,420	6,101,569	1,659,381	933,816	9,101,697.57	12,676,498	1,361,540	-	12,676,498	9,237,144	3,439,354	-	7,561,571	0.92
79-0031-000	MITCHELL PUBLIC SCHOOLS	552	10,279,956	8,351,171	607,669	2,358,958	535,692	297,152	4,551,700.22	5,695,061	376,172	-	5,695,061	4,532,570	1,162,491	-	3,911,571	1.24
79-0032-000	SCOTTSBUFF PUBLIC SCHOOLS	3,301	47,106,092	38,426,815	3,631,078	12,207,891	3,159,792	2,507,550	16,920,504.81	23,711,374	2,954,178	-	23,711,374	16,789,308	6,922,066	-	17,932,990	1.11
80-0005-000	MILFORD PUBLIC SCHOOLS	773	11,651,863	9,724,814	850,689	4,969,892	848,803	275,348	2,780,081.53	4,479,574	695,944	-	4,479,574	2,123,025	2,356,549	-	6,200,997	0.90
80-0009-000	SEWARD PUBLIC SCHOOLS	1,485	24,474,453	17,305,734	1,633,463	12,196,219	2,424,356	1,579,020	-	4,057,819	1,581,762	-	4,057,819	270,316	3,787,503	-	17,255,852	1.03
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	429	8,030,092	7,296,091	472,118	11,393,192	692,930	541,241	-	1,165,048	590,336	-	1,165,048	77,262	1,087,786	-	5,733,467	0.38
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	191	3,928,981	3,576,891	209,774	1,278,900	150,005	49,907	1,888,305.46	1,669,015	169,015	-	2,248,084	1,651,431	596,653	-	1,461,975	0.85
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	508	13,204,389	9,302,258	558,401	6,774,957	475,416	393,135	1,100,348.56	2,134,166	562,245	-	2,134,166	53,009	2,081,157	-	10,114,843	1.07
82-0001-000	LOUP CITY PUBLIC SCHOOLS	286	6,642,875	4,697,215	314,513	4,470,364	248,753	249,162	-	563,266	309,176	-	563,266	27,736	535,530	-	5,521,271	0.90
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	81	3,161,311	2,595,853	88,877	1,961,461	110,170	27,498	407,846.77	606,894	121,699	-	606,894	12,284	594,610	-	2,405,220	0.92
83-0500-000	SIoux COUNTY PUBLIC SCHOOLS	96	3,510,848	2,596,881	105,824	4,134,410	77,710	76,852	-	183,534	125,511	-	183,534	8,665	174,869	-	3,124,951	0.57
84-0003-000	STANTON COMMUNITY SCHOOLS	361	7,016,358	6,085,859	397,240	4,612,444	475,411	271,169	329,594.41	1,202,246	387,271	-	1,202,246	94,597	1,107,649	-	5,155,672	0.83
85-0060-000	DESLER PUBLIC SCHOOLS	220	4,992,171	4,417,986	242,183	3,694,676	217,635	360,177	-	459,818	239,499	-	459,818	315,388	144,430	-	3,932,677	0.78
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	410	7,499,776	6,629,275	451,079	6,158,961	467,147	299,698	-	918,226	469,872	-	918,226	52,087	866,139	-	5,811,980	0.70
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	167	4,514,773	3,373,468	184,155	6,115,911	317,902	214,051	-	502,057	288,312	-	502,057	35,446	466,611	-	3,510,353	0.42
86-0001-000	THEDFORD PUBLIC SCHOOLS	123	3,476,249	2,900,934	135,775	2,236,375	81,131	104,362	343,290.23	560,197	134,973	-	560,197	196,196	364,001	-	2,676,717	0.84
87-0001-000	PENDER PUBLIC SCHOOLS	323	6,407,162	5,213,851	355,698	4,378,851	504,967	390,337	-	860,666	304,911	-	860,666	617,753	242,913	-	4,851,248	0.81
87-0013-000	WALTHILL PUBLIC SCHOOLS	312	8,535,668	5,946,515	342,840	1,199,575	83,005	558,739	3,762,356.36	4,188,201	126,938	-	4,188,201	3,661,404	526,797	-	3,661,790	2.22
87-0016-000	UMO N HO N NATION PUBLIC SCHS	519	16,331,806	8,108,633	570,985	134,522	6,433	932,906	6,463,787.16	7,041,205	199,899	-	7,041,205	6,796,466	244,739	-	8,157,796	44.11
87-0017-000	WINNEBAGO PUBLIC SCHOOLS DISTRICT	568	13,474,211	9,510,646	624,493	759,250	48,846	1,439,203	6,638,854.42	7,312,193	272,806	-	7,312,193	6,786,304	525,889	-	4,450,009	4.25
88-0005-000	ORD PUBLIC SCHOOLS	542	10,540,383	7,770,367	595,650	5,433,070	513,585	479,309	748,752.54	1,857,988	516,501	-	1,857,988	57,265	1,800,723	-	7,686,585	1.06
88-0021-000	ARCADIA PUBLIC SCHOOLS	120	3,258,718	2,803,947	131,887	1,187,491	67,886	55,125	1,361,558.72	1,561,331	102,519	-	1,561,331	1,062,742	498,589	-	1,539,743	0.99
89-0001-000	BLAIR COMMUNITY SCHOOLS	2,153	32,015,655	22,395,670	2,368,730	15,567,248	4,091,974	1,544,066	-	6,460,704	2,419,258	-	6,460,704	456,255	6,004,449	-	21,591,627	1.03
89-0003-000	FORT CALHOUN COMMUNITY SCHS	684	12,550,326	10,649,952	752,782	3,699,501	1,182,220	489,156	4,526,292.22	6,461,295	678,474	-	6,461,295	4,545,702	1,915,593	-	4,921,401	0.97
89-0024-000	ARLINGTON PUBLIC SCHOOLS	669	10,298,402	8,868,601	735,956	5,452,107	960,521	413,108	1,306,909.61	3,003,386	601,217	-	3,003,386	897,285	2,106,101	-	6,280,691	0.85
90-0017-000	WAYNE COMMUNITY SCHOOLS	919	13,667,385	11,364,379	1,011,425	7,218,605	1,192,114	671,065	1,271,173.02	3,474,709	766,835	-	3,474,709	3,148,110	326,599	-	8,754,776	0.90
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	522	8,185,620	7,470,001	574,384	3,706,080	330,226	360,590	2,498,721.68	3,403,331	379,839	-	3,403,331	1,788,111	1,615,220	-	4,041,860	0.80
90-0595-000	WINSIDE PUBLIC SCHOOLS	216	4,341,399	3,895,529	237,053	3,213,536	224,396	150,778	-	531,215	147,254	-	531,215	690,441	(159,226)	159,226	3,352,926	0.80
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	236	4,830,050	4,142,188	259,184	2,625,429	202,506	229,930	825,139.78	1,286,829	177,977	-	1,286,829	292,906	993,923	-	3,135,314	0.85
91-0074-000	BLUE HILL COMMUNITY SCHOOLS	296	6,492,898	4,854,869	325,528	2,627,054	231,308	256,523	1,414,455.94	1,971,292	429,602	-	1,971,292	658,912	1,312,380	-	3,835,481	1.08
92-0045-000	WHEELER CENTRAL SCHOOLS	89	3,116,022	2,646,431	97,823	4,360,461	77,509	46,541	-	175,333	77,509	-	175,333	166,691	8,642	-	2,738,846	0.47
93-0012-000	YORK PUBLIC SCHOOLS	1,362	18,852,509	16,222,703	1,498,638	8,614,840	1,977,639	1,255,804	2,875									

Understanding the Columbus Plan
Using the NDE 21-22 Columbus Model

Document #1 – 202122 NDE Model for Aid Columbus Proposal

Column 3: **Formula Students** is calculated counting all students in PK-12 (all as 1.0) enrolled in the school district using the same formula student calculation as the current model.

Column 4: **Total State and Local Spending Authority** is a calculation of your budget authority, state exclusions, and planned SPED expenditures and is used to calculate the most a district would spend in the General Fund on Non-Federally Funded programs. Federal funds would be added on top of this total in your LC-2.

Column 5: **Formula Needs** is your basic funding needs as calculated under the same process as the current model with PK (4-year old) counted as 1.0 if enrolled. In this model all Districts in the state have their formula needs calculated the same.

Column 6: **Education Stabilization Base Aid (ESBA)** is a per formula student allocation to every school district based on the equivalent of a one cent sales tax amount divided by the total number of formula students in the state and placed into an Education Stabilization Trust. At this time it is not a new sales tax. Under this model the per student base aid is \$1,100. This amount would grow at the BAGR rate of 2.5% per year.

Column 7: **Local Effort Rate (LER) at \$.75** is calculated by multiplying your current valuation by \$.75 for every district. The General Fund levy lid would be moved to \$.95.

Column 8: **Allocated Income Tax Fund (AITF)** would be rolled back to the 1992 original legislation with 20% of the income tax paid in a school district by stakeholders being returned directly to that district to educate their students.

Column 9: **Other Actual Receipts** is used as a resource but is only a portion of the prior list of receipts. This list is impact aid, sped reimbursements, tuition, or other funds directly from the state.

Column 10: **Equalization Aid** is calculated by taking formula needs and subtracting ESBA, LER, AITF, and other actual receipts. If a balance is necessary to meet the formula needs amount it appears here as equalization aid. The number of equalized districts increases from 87 to 148 in this new model.

Column 11: **State Aid Subtotal** is the amount of ESBA, AITF, and Equalization.

Column 12: **Additional Revenue Receipts** is the amount of receipts previously listed as a resource in the old model and is added to your State Aid Subtotal and LER to create an amount called **Total Revenue**.

Column 13: The **TLSA Adjustment** is used when a District has more Total Revenue than their Column 4 amount of TLSA. If this occurs then a district has their equalization aid adjusted with the understanding the TLSA is the highest amount of state and local funding necessary. Non-equalized districts would not have an adjustment.

Column 14: This is your **Total State Aid** under the new Columbus Plan Model.

Column 15: This is your **Certified State Aid** under the current TEEOSA model.

Column 16: This reflects the amount of **Increased State Aid** under the Columbus Plan Model vs. the current TEEOSA model.

Column 17: In the Columbus Model six (of 244) school districts would not receive more state aid, they would be **held harmless for two years** as the model grows. Those six districts have their adjusted state aid amount listed here.

Column 18: Shows the amount a district would have to ask in calculated **property taxes to reach their total state and local spending authority**. This is a transparency piece published to stakeholders.

Column 19: Shows the amount of the **calculated levy** based on the taxes in column 18 and would also be published. This is NOT the amount you would need to tax under this new proposal, but used as a transparent “lid” for your stakeholders.

Document #2 – Actual Impact of New Columbus Model Proposal

Column 4: Your **total state aid under the Columbus Proposal**, should match Column 14 from the first document.

Column 5: Your **certified state aid under the current TEEOSA model**, should match Column 15 from the first document.

Column 6: This reflects the amount of **Increased State Aid** under the Columbus Plan Model vs. the current TEEOSA model. Matches column 16 from first document.

Column 7: In the Columbus Model six (of 244) school districts would not receive more state aid, they would be **held harmless for two years** as the model grows. Those six districts have their adjusted state aid amount listed here. Matches column 18 from the first document.

Column 8: Your districts tax asking on their 21-22 budget document.

Column 9: Your actual general fund levy on your 21-22 budget document.

Column 10: What your projected levy would be based on the new state aid amount in the Columbus Model to show a dollar for dollar decrease in your tax asking based on the increased state aid. This will be a major talking point of the plan.

Column 11: The amount your levy was reduced. Multiplied by your current valuation would show you property tax savings for your school district.

2020-2021

School Year Annual Report

SEWARD PUBLIC SCHOOLS

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.



The complete Annual Report can be found at the following site:
<https://sites.google.com/sewardschools.org/annualreport20-21/home-seward-schools>



Academics



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

ELA		MATH	
3rd	20% above state average	3rd	25% above state average
4th	5% above state average	4th	28% above state average
5th	22% above state average	5th	29% above state average
6th	18% above state average	6th	27% above state average
7th	14% above state average	7th	30% above state average
8th	16% above state average	8th	29% above state average

140
students took a college class for credit during the 20-21 school year.

96%
of the class of 2019 enrolled in college or the military.


97%
Graduation Rate



For more information about achievement data, please go to nep.education.ne.gov



Athletics

STATE Qualifiers:

Cross Country

Cheer

Boys Bowling

Boys Golf

Girls Bowling

Girls Golf

Football

Softball

Track

Wrestling



ACADEMIC ALL-STATES

86 TOTAL
Academic All-State Selections





Operations

Seward Public Schools



1/3 of High School building repainted and recarpeted



New fire alarms installed in High School



1/3 of Elementary School recarpeted



Greenhouse Addition



During the 2021 school year, Seward Public School was open for in-person learning.



Activities

Elementary & Middle School

ELEMENTARY activities include:

Grade Level Music Programs

Reading Classic

After School Clubs

Spelling Bee

Junior Jays Mentoring

Veterans Day

3rd Grade Wax Museum

Circle of Friends

Grandparents Day



MIDDLE SCHOOL activities include:

7th & 8th Grade Athletics

Student Council

7th & 8th Grade Musical

Builders Club

Veterans Day Assembly

Circle of Friends

Bully Response Team



Activities

High School

FBLA



10 National Qualifiers, 27 events placed at State, helped with school wide recycling, and organized a Giving Tree Project for families in need.

FFA



125 members in school

7 American FFA Degrees at National FFA Convention

FCCLA



9 STUDENTS qualified and competed in the State Leadership Conference

SKILLS USA



62 State Medals
12 Trophies
15 National Qualifiers
3 Elected State Officers
1 Scholarship Award Winner

2 All-State Band

Superior in 1 out of 1 competitions

BAND



20 superior ratings Districts Music Contest and 8 students in All-State Choir.

CHOIR



SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2021



**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, 2021, 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, 2021, 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.

Emphasis of Matter

As disclosed in Note 1 to the financial statements, in fiscal year 2021 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) No. 84, Fiduciary Activities. Our opinions are not modified with respect to this matter.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to 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 27 - 50 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 25 - 26 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 27 - 50 and the schedule of expenditures of federal awards on pages 25 - 26 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 27 - 50 and the schedule of expenditures of federal awards on pages 25 - 26 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information on pages 32 - 50, 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, 2021, 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 J Cole + Company, LLP

Lincoln, Nebraska
November 3, 2021

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2021

		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	12,466,446	52,274	2,172,023	(10,242,149)
Support services - student	1,490,179	420,925		(1,069,254)
Support services - instruction	473,990			(473,990)
General administration	284,978			(284,978)
School administration	1,015,157			(1,015,157)
Central services	230,886			(230,886)
Operation and maintenance of plant	1,630,680			(1,630,680)
Student transportation	693,416	13,500	8,881	(671,035)
Nutrition program	815,204	113,623	832,410	130,829
Cooperative expense	168,088			(168,088)
Capital outlay	299,480			(299,480)
Debt service				
Principal	1,485,000			(1,485,000)
Interest	227,149			(227,149)
Wire fees	900			(900)
Total governmental activities	<u>21,281,553</u>	<u>600,322</u>	<u>3,013,314</u>	<u>(17,667,917)</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2021

	Disburse- ments	Program Receipts		Total Governmental Activities	Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		Primary Government
					Total
General receipts					
Taxes					
Property taxes - general purpose					13,150,222
Property taxes - debt service					1,406,033
Carline tax					14,562
Public power district sales tax					20,324
Penalties and interest on taxes					29,500
Motor vehicle taxes					1,184,731
County and ESU sources					152,907
State aid					293,213
Other state receipts					1,799,203
Interest					9,565
Other receipts					125,865
Total general receipts					<u>18,186,125</u>
Change in net position resulting from receipts and disbursements					518,208
NET POSITION, beginning of year (as restated)					<u>13,207,389</u>
NET POSITION, end of year					<u><u>13,725,597</u></u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2021

				Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS				
Cash and cash equivalents				5,319,073
Certificates of deposit				4,156,234
Cash at county treasurer				<u>4,258,004</u>
TOTAL ASSETS				<u><u>13,733,311</u></u>
LIABILITIES				
Current payroll liabilities				<u>7,714</u>
NET POSITION				
Restricted for				
Debt services				1,939,030
Capital projects				853,481
School nutrition program				200,819
Unrestricted				<u>10,732,267</u>
TOTAL NET POSITION				<u><u>13,725,597</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, 2021

	Major Funds		Other Governmental Funds	Reclassifi- cations	Total Governmental Funds
	General Fund	Bond Fund			
RECEIPTS					
Taxes					
Property taxes - general purpose	12,818,265		331,957		13,150,222
Property taxes - debt service		1,406,033			1,406,033
Carline tax	12,858	1,384	320		14,562
Public power district sales tax	19,769	480	75		20,324
Motor vehicle taxes	1,184,731				1,184,731
Penalties and interest on taxes	25,462	3,173	865		29,500
Tuition received from individuals	8,030				8,030
Tuition from education entities	24,794				24,794
Preschool tuition and fees	19,450				19,450
Transportation fees from other	13,500				13,500
Activities receipts			420,925		420,925
Local license fees	5,345				5,345
Police court fines	1,147				1,147
Rental of school facilities	6,805				6,805
Categorical grants from corporations and other private interests	25,000				25,000
Textbook sales	13				13
County and ESU sources	152,907				152,907
State receipts	3,189,354	135,015	150,586		3,474,955
Federal receipts	774,110		831,665		1,605,775
Meal sales			113,623		113,623
Interest income	6,610	1,802	1,153		9,565
Other nonrevenue receipts	96,446	14,050	2,059		112,555
Total receipts	<u>18,384,596</u>	<u>1,561,937</u>	<u>1,853,228</u>		<u>21,799,761</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, 2021

	Major Funds		Other Governmental Funds	Reclassifi- cations	Total Governmental Funds
	General Fund	Bond Fund			
DISBURSEMENTS					
Instruction	12,466,446				12,466,446
Support services - student	1,096,624		393,555		1,490,179
Support services - instruction	473,990				473,990
General administration	284,978				284,978
School administration	1,015,157				1,015,157
Central services	230,886				230,886
Operation and maintenance of plant	1,630,680				1,630,680
Student transportation	693,416				693,416
Nutrition program			815,204		815,204
Cooperative expense			168,088		168,088
Capital outlay	112,679		186,801		299,480
Debt service					
Principal		1,355,000	130,000		1,485,000
Interest		216,915	10,234		227,149
Other		600	300		900
Total disbursements	<u>18,004,856</u>	<u>1,572,515</u>	<u>1,704,182</u>		<u>21,281,553</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	379,740	(10,578)	149,046		518,208
OTHER FINANCING USES					
Transfers out	(21,763)		21,763		
NET CHANGE IN FUND BALANCES	357,977	(10,578)	170,809		518,208
FUND BALANCES (DEFICIT), beginning of year (as restated)	<u>10,057,785</u>	<u>1,949,608</u>	<u>1,199,996</u>		<u>13,207,389</u>
FUND BALANCES (DEFICIT), end of year	<u>10,415,762</u>	<u>1,939,030</u>	<u>1,370,805</u>		<u>13,725,597</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, 2021

	Major Funds		Other	Reclassifi-	Total
	General	Bond	Governmental	cations	Governmental
	Fund	Fund	Funds		Funds
ASSETS					
ASSETS					
Cash and cash equivalents	2,778,978	1,195,117	1,344,978		5,319,073
Certificates of deposit	3,806,234	350,000			4,156,234
County treasurer's balances	3,772,762	393,913	91,329		4,258,004
Due from other funds	65,502			(65,502)	
TOTAL ASSETS	10,423,476	1,939,030	1,436,307	(65,502)	13,733,311
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Other payroll withholdings	7,714				7,714
Due to other funds			65,502	(65,502)	
Total liabilities	7,714		65,502	(65,502)	7,714
FUND BALANCES (DEFICIT)					
Restricted for					
Debt services		1,939,030			1,939,030
Capital projects			853,481		853,481
School nutrition program			200,819		200,819
Committed					
Student activities			405,845		405,845
Assigned for					
Capital outlay	1,550,596				1,550,596
Employee benefits	25,020				25,020
Subsequent year's budget	5,900,855				5,900,855
Unassigned	2,939,291		(89,340)		2,849,951
Total fund balances (deficit)	10,415,762	1,939,030	1,370,805		13,725,597
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	10,423,476	1,939,030	1,436,307	(65,502)	13,733,311

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, 2021

	Gifts and Donations Fund
ASSETS	
Cash and cash equivalents	<u>54,704</u>
LIABILITIES	
Due to student groups and others	<u> </u>
NET POSITION	<u>54,704</u>
ADDITIONS	
Interest	25
Other nonrevenue receipts	<u>33,696</u>
Total additions	<u>33,721</u>
DEDUCTIONS	
Capital outlay	6,915
Gift and donation expenses	<u>3,094</u>
Total deductions	<u>10,009</u>
CHANGE IN NET POSITION	23,712
NET POSITION, beginning of year	<u>30,992</u>
NET POSITION, end of year	<u>54,704</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 14, which are included in the District's reporting entity.

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

Government-Wide Statements

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Fund Financial Statements

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

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

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

The District reports the following major governmental funds:

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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

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

The District reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The District reports the following fiduciary funds:

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

Basis of Accounting

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

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

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

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

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

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

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in

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)

the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

New Accounting Pronouncements

In January 2017, GASB issued Statement 84, Fiduciary Activities. This statement is effective for fiscal years beginning after December 15, 2019. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District currently does not have any fiduciary activities that meet the new criteria. Activities not meeting this criterion will be reported as governmental funds. It was not practicable to retroactively apply GASB 84, so the cumulative effect of applying this statement was reported as a restatement of beginning net position for August 31, 2021. The District adopted GASB 84 in the current fiscal year.

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	9,475,307
Fiduciary funds	54,704
Total cash and investments	9,530,011

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

Demand deposits	5,373,777
Certificates of deposit	4,156,234
Total cash and investments	9,530,011

Maturities of certificates of deposit are as follows:

Less than one year	4,156,234
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2021, 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 3, the District had no investments as of August 31, 2021.

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

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, 2020, 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.

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.

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

NOTE 3. RETIREMENT PLAN (Continued)

Benefits Provided (Continued)

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, 2019 to June 30, 2020, (and from July 1, 2020 through August 31, 2021). 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, 2021, was \$1,026,291.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$10,850,152. Total covered payroll was \$10,389,877. 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, 2021, 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.	870,000
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SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

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.	410,000
General Obligation School Building Refunding Bond, Series 2017, in the original amount of \$9,870,000 dated December 20, 2017. The coupon rate ranges from 1.25% to 2.20%. Final payment is due December 15, 2027, with principal and interest being retired by the Bond Fund tax levy.	<u>9,060,000</u>
Total long-term debt	<u>10,340,000</u>

The following is a summary of public offering long-term debt transactions of the District for the year ended August 31, 2021:

	Original Issue	Balance September 1, 2020	Issued	Retire-ments	Defea-sances	Bonds Outstanding August 31, 2021
Refunding						
2010 Building Bonds	17,770,000	1,715,000		845,000		870,000
2013 Limited Tax Bonds	1,305,000	540,000		130,000		410,000
2017 Refunding Bonds	9,870,000	9,570,000		510,000		9,060,000
Total bonds		<u>11,825,000</u>		<u>1,485,000</u>		<u>10,340,000</u>

The principal and interest maturities are as follows:

Years Ended August 31,	Principal	Interest	Total
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	1,475,000	74,416	1,549,416
2027-2031	2,780,000	58,103	2,838,103
	<u>10,340,000</u>	<u>719,574</u>	<u>11,059,574</u>

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

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 nine copy machines and two fax boards with monthly payments of \$1,177 through May 2023.
2. Lease agreement with Pitney Bowes for a postage machine with monthly payments of \$248 through September 2023.

Future lease payments under the agreements that have remaining terms in excess of one year as of August 31, 2021, are:

Year Ended August 31,	Copy and fax Machines
2022	17,107
2023	13,575

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, 2021. During the year ended August 31, 2021, \$70,000 was disbursed to early retirees. The estimated payment of payments and benefits is \$70,000 for the year ended August 31, 2021.

NOTE 8. INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund for support	<u>21,763</u>
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NOTE 9. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2021, of \$89,340. This deficit will be financed through future receipts of the fund or the General Fund.

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

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.

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, 2021, is as follows:

Total TIF valuation 2020	14,857,140
District's total levy (per \$100 valuation)	.956436
District share of tax abatement	142,099

NOTE 12. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after June 15, 2021. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 13. RESTATEMENT - GASB 84

As disclosed in Note 1, the District implemented GASB 84 during the year ended August 31, 2021. The effect of this implementation resulted in a beginning balance adjustment to the governmental activities net position of \$355,099 and the non-major governmental funds fund balance of \$355,099. This reflected the change from reporting the Activities Fund from a fiduciary fund type to a nonmajor governmental fund.

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

NOTE 14. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2021, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The school nutrition program was expanded by the Department of Health and Human Services (DHHS) to provide free lunches to all students through 2021, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on students. The District was awarded approximately \$1,345,000 of ESSER funds, of which approximately \$454,200 was spent as of August 31, 2021. Remaining allocations must be expended by September 30, 2022.

NOTE 15. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2021, 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, 2021

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>19,751</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Peak	21-80-0009-4418-P-121	84.027	10,845
IDEA Preschool (619) Base Allocation	21-6406-00-06-080-0009	84.173	9,107
IDEA Enrollment/Poverty	21-6408-00-06-080-0009	84.027	301,463
IDEA Part B Peak Projects	21-6412-00-06-080-0009	84.027	<u>30,329</u>
Total Special Education Cluster (IDEA)			<u>351,744</u>
Title I, Part A	21-6200-00-06-080-0009	84.010	<u>120,900</u>
Title II, Part A	21-6310-00-06-080-0009	84.367	<u>43,855</u>
Career and Technical Education	21-6741-00-06-080-0009	84.048	<u>51,052</u>
Elementary & Secondary School			
Emergency Fund - COVID-19	20-6996-00-06-080-0009	84.425	6,946
Emergency Fund - COVID-19	21-6997-00-06-080-0009	84.425D	276,385
Emergency Fund - COVID-19	21-6998-00-06-080-0009	84.425U	<u>54,134</u>
Total U.S. Department of Education			<u>905,016</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
Summer Food Service Program		10.559	831,665
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600535000	10.555	<u>77,001</u>
Total U.S. Department of Agriculture/ Child Nutrition Cluster			<u>908,666</u>
TOTAL			<u>1,833,433</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2021

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, 2021. 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, 2021

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local receipts					
Taxes					
Property taxes - general purpose	12,818,265				12,818,265
Carline tax	12,858				12,858
Public power district sales tax	19,769				19,769
Penalties and interest on taxes	25,462				25,462
Motor vehicle taxes	1,184,731				1,184,731
Tuition received from individuals					
regular education	8,030				8,030
Tuition from education entities	24,794				24,794
Preschool tuition and fees	19,450				19,450
Transportation fees from other					
private sources	13,500				13,500
Interest	5,610	978	22		6,610
Rental of school facilities	6,805				6,805
Local license fees and fines	5,345				5,345
Police court fines	1,147				1,147
Categorical grants from corporations					
and other private interests	25,000				25,000
Textbook sales	13				13
County and ESU sources	152,907				152,907
State sources	3,189,354				3,189,354
Federal sources	774,110				774,110
Nonrevenue receipts	96,446				96,446
Total receipts	<u>18,383,596</u>	<u>978</u>	<u>22</u>		<u>18,384,596</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, 2021

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	11,604,491		3,803	858,152	12,466,446
Support services - students	1,096,624				1,096,624
Support services - instruction	473,990				473,990
General administration	284,978				284,978
School administration	1,015,157				1,015,157
Central services	230,886				230,886
of plant	1,630,680				1,630,680
Student transportation	768,416			(75,000)	693,416
Categorical grants from corporations and other private interest	15,750			(15,750)	
State programs	12,386			(12,386)	
Federal programs	905,016			(905,016)	
Capital outlay		112,679			112,679
Total disbursements	<u>18,038,374</u>	<u>112,679</u>	<u>3,803</u>	<u>(150,000)</u>	<u>18,004,856</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	345,222	(111,701)	(3,781)	150,000	379,740
OTHER FINANCING SOURCES (USES)					
Transfers	(21,763)	150,000		(150,000)	(21,763)
NET CHANGE IN FUND BALANCES	323,459	38,299	(3,781)		357,977
FUND BALANCE, beginning of year	<u>8,516,687</u>	<u>1,512,297</u>	<u>28,801</u>		<u>10,057,785</u>
FUND BALANCE, end of year	<u>8,840,146</u>	<u>1,550,596</u>	<u>25,020</u>		<u>10,415,762</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCES - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

		School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
RECEIPTS								
Taxes								
	Property taxes - general purpose		203,193	128,764				331,957
	Carline tax		192	128				320
	Public power district sales tax		75					75
	Penalties and interest on taxes		601	264				865
	Activities receipts						420,925	420,925
	State receipts	745	18,818	12,511		118,512		150,586
	Federal receipts	831,665						831,665
	Meal sales	113,623						113,623
	Interest income	168	562	101			322	1,153
	Other nonrevenue receipts	2,059						2,059
	Total receipts	<u>948,260</u>	<u>223,441</u>	<u>141,768</u>	<u> </u>	<u>118,512</u>	<u>421,247</u>	<u>1,853,228</u>
DISBURSEMENTS								
	Nutrition program	815,204						815,204
	Activities expenses						393,555	393,555
	Cooperative expense					168,088		168,088
	Capital outlay		186,801					186,801
	Debt service							
	Principal			130,000				130,000
	Interest			10,234				10,234
	Other			300				300
	Total disbursements	<u>815,204</u>	<u>186,801</u>	<u>140,534</u>	<u> </u>	<u>168,088</u>	<u>393,555</u>	<u>1,704,182</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCES - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	133,056	36,640	1,234		(49,576)	27,692	149,046
OTHER FINANCING SOURCES (USES)							
Transfers	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>21,763</u>	<u>21,763</u>
NET CHANGE IN FUND BALANCES	133,056	36,640	1,234		(49,576)	49,455	170,809
FUND BALANCES (DEFICIT), beginning of year	<u>67,763</u>	<u>630,834</u>	<u>184,773</u>	<u>1,291</u>	<u>(39,764)</u>	<u>355,099</u>	<u>1,199,996</u>
FUND BALANCES (DEFICIT), end of year	<u>200,819</u>	<u>667,474</u>	<u>186,007</u>	<u>1,291</u>	<u>(89,340)</u>	<u>404,554</u>	<u>1,370,805</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
 FUND BALANCES - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2021

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Activities Fund	Total
ASSETS							
ASSETS							
Cash and cash equivalents	266,321	612,710	149,442	1,291	(89,340)	404,554	1,344,978
County treasurer's balances		54,764	36,565				91,329
TOTAL ASSETS	<u>266,321</u>	<u>667,474</u>	<u>186,007</u>	<u>1,291</u>	<u>(89,340)</u>	<u>404,554</u>	<u>1,436,307</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Due to other funds	65,502						65,502
Total liabilities	<u>65,502</u>						<u>65,502</u>
FUND BALANCES (DEFICIT)							
Restricted for							
Capital projects		667,474	186,007				853,481
School nutrition	200,819						200,819
Committed							
Student activities				1,291		404,554	405,845
Unassigned					(89,340)		(89,340)
Total fund balances (deficit)	<u>200,819</u>	<u>667,474</u>	<u>186,007</u>	<u>1,291</u>	<u>(89,340)</u>	<u>404,554</u>	<u>1,370,805</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>266,321</u>	<u>667,474</u>	<u>186,007</u>	<u>1,291</u>	<u>(89,340)</u>	<u>404,554</u>	<u>1,436,307</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
 SEWARD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>8,516,687</u>
RECEIPTS		
Local sources		
Taxes		
1100	Property taxes - general purpose	13,612,796
1115	Carline tax	12,858
1120	Public power district sales tax	19,769
1125	Motor vehicle taxes	1,184,731
1140	Penalties and interest on taxes	25,462
1311	Tuition received from individuals regular education	8,030
1315	Tuition from education entities	24,794
1370	Preschool tuition and fees	19,450
1440	Transportation fees from other private sources	13,500
1510	Interest on investments	5,610
1910	Rental of school facilities	6,805
1911	Local license fees and fines	5,345
1921	Police court fines	1,147
1925	Categorical grants from corporations and other private interests	25,000
1941	Textbook sales	13
1990	Other local receipts	7,500
	Total local sources	<u>14,170,779</u>
County and ESU sources		
2110	County fines and license fees	145,144
2210	Educational Service Unit receipts	7,763
	Total county and ESU sources	<u>152,907</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, 2021

		Original and Final Budget	Actual
RECEIPTS (Continued)			
State sources			
3110	State aid	293,213	293,213
3120	Special education	1,100,000	977,053
3125	Special education transportation	7,500	8,881
3130	Homestead exemption		263,987
3131	Property tax credit		933,394
3132	Personal property tax credit		16,020
3133	Nameplate capacity tax	2,500	3,505
3155	Textbook loan		2,068
3161	Payments for wards of the State	700,000	344,970
3166	Flex funding - school age support services		40,346
3180	Pro-rate motor vehicle	28,000	34,821
3400	State apportionment	200,000	220,206
3535	High ability learners	8,000	10,417
3541	Early childhood endowment grants		40,473
3990	Other state receipts	39,000	
	Total state sources	<u>2,378,213</u>	<u>3,189,354</u>
Federal sources			
4418	IDEA Part B, Peak Projects	129,301	9,129
4505	Title I, Part A: ESSA Improving Basic Programs Operated by Local State Agencies		157,255
4509	Title II, Part A: ESSA Supporting Effective Instruction		44,692
4516	IDEA Preschool (619) base/IDEA enrollment poverty (619) allocation	10,000	9,107
4518	IDEA Part B (611) base and enrollment poverty allocation	245,000	366,093
4521	IDEA Part B proportionate share		30,329
4524	Other federal noncategorical receipts		13,542

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, 2021

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources (Continued)		
4525 Federal vocational and applied technology education (Carl Perkins)		16,964
4708 Medicaid in public schools (MIPS)	3,100	6,647
4709 Medicaid administrative activities (MAAPS)	13,500	19,751
4996 Elementary and secondary school emergency relief (ESSER - CARES)		100,601
Total federal sources	400,901	774,110
Nonrevenue receipts		
5301 Insurance adjustments	15,000	10,078
5690 Other nonrevenue receipts	75,000	86,368
Total nonrevenue receipts	90,000	96,446
Total receipts	17,767,410	18,383,596
TOTAL FUNDS AVAILABLE		26,900,283
DISBURSEMENTS		
Instruction		
1100 Regular instruction	9,500,000	8,823,909
1125 Regular instructional programs school age (flex-spending)		86,780
1150 Limited English proficiency		39,977
1160 Poverty programs		100,003
1200 Special education programs	3,200,000	2,384,530
1291 Early childhood - SPED - ages 3 - 5		151,534
1292 Early childhood - SPED - ages 0 - 2		8,582
1300 Summer school		9,176

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, 2021

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - student	1,850,000	
2120 Guidance services		430,750
2130 Health services		61,934
2141 Psychological services - SPED - school age		98,311
2151 Speech pathology and audiology services - SPED school age		330,052
2152 Speech pathology and audiology services - SPED - ages 3 - 5		75,466
2153 Speech pathology and audiology services - SPED - ages 0 - 2		40,595
2161 Occupational therapy - related services - SPED - school age		12,533
2162 Occupational therapy - related services - SPED - ages 3 - 5		3,355
2163 Occupational therapy - related services - SPED - ages 0 - 2		4,292
2171 Physical therapy - related services - SPED - school age		10,557
2172 Physical therapy - related services - SPED - ages 3 - 5		7,131
2173 Physical therapy - related services - SPED - ages 0 - 2		4,416
2181 Visually impaired/vision services - SPED - school age		8,139
2182 Visually impaired/vision services - SPED - ages 3 - 5		7,527
2183 Visually impaired/vision services - SPED - ages 0 - 2		1,566
Support services - instruction	600,000	
2212 Instruction and curriculum		191,762
2220 Library/media services		278,951
2223 Audio - visual services		71
2240 Academic student assessment		3,206
Support services - general administration		
2310 Board of education	40,000	19,702
2320 Executive administration	335,000	260,631
2330 District legal services	20,000	4,645

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, 2021

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - school administration		
2410 Office of the principal	1,100,000	883,608
2490 Other		131,549
Central services	400,000	
2510 Fiscal services		123,137
2570 Personnel services		4,360
2580 Administration technology services		103,389
Operation and maintenance of plant	2,250,000	
2610 Operations of buildings		521,200
2620 Maintenance of buildings		1,073,507
2630 Care and upkeep of grounds		20,994
2640 Care and upkeep of equipment		5,434
2650 Vehicle operation and maintenance (other than student transportation vehicles)	50,000	9,545
Student transportation		
2710 Vehicle operation - regular education	850,000	655,693
2712 Vehicle operation - SPED - school age	60,000	24,866
2713 Vehicle operation - SPED - below age five		26,359
2730 Vehicle servicing and maintenance - regular education		61,498
State programs		
3400 Categorical grants from corporations and other private interest	25,000	15,750
3535 High ability learners		10,417
3599 State categorical programs - other		1,969
Federal programs	550,000	
6200 Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies		120,900
6310 Title II, Part A ESSA Supporting Effective Instruction		43,855
6406 IDEA preschool (619) base allocation		9,107
6408 IDEA Part B (611) base enrollment and poverty allocation (Birth through age 21)		301,463

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, 2021

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs (Continued)		
6412		30,329
6418		10,845
6700		51,052
6996		6,946
6997		276,385
6998		54,134
8000	40,000	21,763
Other	2,903,625	
Total disbursements	<u>23,773,625</u>	<u>18,060,137</u>
FUND BALANCE, end of year		<u>8,840,146</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		2,508,825
Certificate of deposit		2,500,771
Due from other funds		65,502
Other payroll withholdings		(7,714)
		<u>5,067,384</u>
County treasurers		<u>3,772,762</u>
TOTAL FUND BALANCE		<u>8,840,146</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,512,297</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	120,000	150,000
Interest received		978
Total receipts	<u>120,000</u>	<u>150,978</u>
TOTAL FUNDS AVAILABLE		<u>1,663,275</u>
DISBURSEMENTS		
Capital outlay	<u>1,405,611</u>	<u>112,679</u>
FUND BALANCE, end of year		<u>1,550,596</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		245,133
Certificates of deposit		<u>1,305,463</u>
		<u>1,550,596</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>28,801</u>
RECEIPTS		
Interest	<u> </u>	<u>22</u>
TOTAL FUNDS AVAILABLE		<u>28,823</u>
DISBURSEMENTS		
Benefits paid	<u>25,558</u>	<u>3,803</u>
FUND BALANCE, end of year		<u>25,020</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>25,020</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>355,099</u>
RECEIPTS		
Interest	300	322
Activities receipts	500,000	420,925
Transfers from the General Fund		21,763
Total receipts	<u>500,300</u>	<u>443,010</u>
TOTAL FUNDS AVAILABLE		<u>798,109</u>
DISBURSEMENTS		
Activities expenses	<u>718,461</u>	<u>393,555</u>
FUND BALANCE, end of year		<u>404,554</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>404,554</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>67,763</u>
RECEIPTS		
Sale of lunches and milk	525,000	113,623
State reimbursement	2,500	745
Federal reimbursement	225,000	831,665
Other nonrevenue receipts	2,500	2,059
Interest	300	168
Total receipts	<u>755,300</u>	<u>948,260</u>
TOTAL FUNDS AVAILABLE		<u>1,016,023</u>
DISBURSEMENTS		
Salaries	265,000	265,629
Payroll taxes and benefits	65,000	50,982
Purchased services	35,000	54,625
Food and supplies	452,478	439,696
Capital outlay	6,500	1,074
Other expenses		3,198
Total disbursements	<u>823,978</u>	<u>815,204</u>
FUND BALANCE, end of year		<u>200,819</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		266,321
Due to other funds		<u>(65,502)</u>
		<u>200,819</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, 2021

	Original And Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,949,608</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,465,650	1,406,033
Carline tax		1,384
Penalties and interest on taxes		3,173
Public power district sales tax		480
Homestead exemption		28,417
Property tax credit		100,503
Personal property tax credit		1,725
Nameplate capacity tax		377
Pro-rate motor vehicle		3,993
Interest		1,802
Sale of bonds		14,050
Total receipts	<u>1,465,650</u>	<u>1,561,937</u>
TOTAL FUNDS AVAILABLE		<u>3,511,545</u>
DISBURSEMENTS		
Debt service		
Principal	1,600,000	1,355,000
Interest	550,000	216,915
Other		600
Total debt service	<u>2,150,000</u>	<u>1,572,515</u>
Total disbursements	<u>2,150,000</u>	<u>1,572,515</u>
FUND BALANCE, end of year		<u>1,939,030</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, 2021

	Original And Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,195,117
Certificate of deposit		<u>350,000</u>
		<u>1,545,117</u>
County treasurers		<u>393,913</u>
TOTAL FUND BALANCE		<u><u>1,939,030</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>630,834</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	203,537	203,193
Carline tax		192
Public power district sales tax		75
Penalties and interest on taxes		601
Homestead exemption		3,937
Property tax credit		13,956
Personal property tax credit		240
Nameplate capacity tax		52
Pro-rate motor vehicle tax		633
Interest		562
Total receipts	<u>203,537</u>	<u>223,441</u>
TOTAL FUNDS AVAILABLE		<u>854,275</u>
DISBURSEMENTS		
Purchased services		2,050
Buildings and improvements	300,000	184,751
Capital outlay	<u>574,324</u>	
Total disbursements	<u>874,324</u>	<u>186,801</u>
FUND BALANCE, end of year		<u>667,474</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, 2021

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>612,710</u>
County treasurers		<u>54,764</u>
TOTAL FUND BALANCE		<u><u>667,474</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, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>184,773</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	136,000	128,764
Carline tax		128
Penalties and interest on taxes		264
Homestead exemption		2,637
Property tax credit		9,326
Nameplate capacity tax credit		35
Personal property tax credit		160
Pro-rate motor vehicle		353
Interest		101
Total receipts	<u>136,000</u>	<u>141,768</u>
TOTAL FUNDS AVAILABLE		<u>326,541</u>
DISBURSEMENTS		
Building and improvements	15,000	
Debt service		
Principal	130,000	130,000
Interest	14,000	10,234
Other	53,158	300
Total disbursements	<u>212,158</u>	<u>140,534</u>
FUND BALANCE, end of year		<u>186,007</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, 2021

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>149,442</u>
County treasurers		<u>36,565</u>
TOTAL FUND BALANCE		<u><u>186,007</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 (DEFICIT) -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 COOPERATIVE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2021

	Original And Final Budget	Actual
FUND BALANCE (DEFICIT), beginning of year		<u>(39,764)</u>
RECEIPTS		
State categorical programs	<u>185,000</u>	<u>118,512</u>
TOTAL FUNDS AVAILABLE		<u>78,748</u>
DISBURSEMENTS		
Purchased services	<u>185,000</u>	<u>168,088</u>
FUND BALANCE (DEFICIT), end of year		<u>(89,340)</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>(89,340)</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, 2021

	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.

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>357,977</u>
Receipts - budgetary basis	
General Fund	18,383,596
Depreciation Fund	150,978
Employee Benefit Fund	22
Disbursements - budgetary basis	
General Fund	(18,060,137)
Depreciation Fund	(112,679)
Employee Benefit Fund	<u>(3,803)</u>
Receipts under disbursements - budgetary basis	<u>357,977</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, 2021, 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, 2021.

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 2021-001 and 2021-002.

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 J Cole + Company, LLP

Lincoln, Nebraska
November 3, 2021



**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, 2021. 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, 2021.

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 F Cole + Company, LLP

Lincoln, Nebraska
November 3, 2021

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ___Yes XNo

Significant deficiencies identified that are not considered to be material weaknesses: XYes ___None reported

Noncompliance matter to the financial statements disclosed: XYes ___No

Federal Awards

Internal control over major programs:

Material weakness identified: ___Yes XNo

Significant deficiencies identified that are not considered to be material weaknesses: ___Yes XNone 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 XNo

Identification of major programs:

Child Nutrition Cluster 10.553\10.555\10.559

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

Auditee qualified as a low-risk auditee: ___Yes XNo

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS

2021-001 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, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2021-002 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.

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, 2021

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2020-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2021-001.

2020-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2021-002.

2020-003 BUDGET COMPLIANCE

There was no budget noncompliance noted during the current year.

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, 2021

Seward Public Schools District No. 9, Seward, Nebraska respectfully submits the following corrective action plan for the year ended August 31, 2021, 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.

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Marty Telecky, Director of Transportation

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

Sincerely yours,

A handwritten signature in cursive script that reads 'Josh Fields'.

Josh Fields, Superintendent

Board of Education Study Session

School District of Seward

410 South Street

Seward, NE 68434

Monday, November 8, 2021 5:30 PM

Attendance Taken at 5:32 PM.

Paul Duer:	Present
Jill Hochstein:	Present
Jana Hughes:	Present
Ryne Seaman:	Present
Danielle Shipley:	Present
Shawn Svoboda:	Present

1. Preliminary Procedures

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

1.2. Public Notice as publicized per board policy

The public notice was publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated November 3, 2021.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

2. Possible Discussion Items

2.1. Roofing Update/Report and other possible summer projects

Dr. Fields and Tom Vajgrt updated the board on the roofing projects at all the buildings and possible summer projects for the summer of 2022.

2.2. Special Olympics

Lori Voss discussed starting a pilot of Special Olympics at the Middle School.

2.3. Mental Health Support

Dr. Fields discussed adding mental health support in the district and cooping with Centennial and Milford.

2.4. Committee on American Civics

This is our second meeting of the year for the committee on American Civics.

3. Adjournment

President Seaman adjourned the meeting at 6:52 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, November 8, 2021 7:00 PM

Attendance Taken at 7:03 PM.

Paul Duer:	Present
Jill Hochstein:	Present
Jana Hughes:	Present
Ryne Seaman:	Present
Danielle Shipley:	Present
Shawn Svoboda:	Present

1. Preliminary Procedures

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

1.2. Public Notice as publicized per board policy

The public notice was publicized in the Seward County Independent and posted at city hall, library and courthouse. The public notice was dated November 3, 2021.

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

1.4. Pledge of Allegiance

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

1.6. Approval of Agenda

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

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

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

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

There was none.

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

There was none.

3. Reports

3.1. Administrator Reports

Written reports were received by the administrators.

3.2. Student Board Report

Alivia Hartmann presented her student report to the board.

3.3. Superintendent's Report

Dr. Fields reminded the board that the Nebraska State NASB Conference is November 17th and the National Conference in San Diego is April 2-4, 2022. EAP was a great resource at our staff development day. We are working on a staffing plan to present to the board on ideas for getting more applicants for our classified staff positions. 1484 devices utilized STRIV last Friday Night for the football game. Superintendent Evaluation will take place at the December board meeting during the study session. Noelle Baker was a finalist for the Nebraska Counselor of the year award. The Safe 2 Help hotline will start in the near future. Seward Public Schools will honor our veterans during their Veterans Day Program.

4. Discussion Items

4.1. COVID-19 Update

Dr. Fields updated the board on COVID-19 and staff members can get booster shots at the CUNE field house on November 13.

4.2. Update on TIF and residential TIF

Dr. Fields and Ryne Seaman went to Grand Island to see a residential TIF project and discussed that with the board.

5. Old Business

6. New Business

6.1. Mower Bid

Motion to approve the bid of \$21,600 from John Deere AKRS for 1570 mower, broom, cab, and deck. Passed with a motion by Jana Hughes and a second by Shawn Svoboda.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea, Shawn Svoboda: Yea

7. Future Agenda Items

Gym floor
LMHP

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 - \$1,590,498.31

8.3.2. Gifts & Donations Fund - \$1,409.26

8.4. Approval of Consent Agenda

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

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley:
Yea, Shawn Svoboda: Yea

9. Enter into Executive Session to discuss collective bargaining and legal item

Motion to enter into executive session at 7:38 pm to discuss collective bargaining and legal item.
Passed with a motion by Paul Duer and a second by Shawn Svoboda.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley:
Yea, Shawn Svoboda: Yea

9.1. Restate reason for entering into executive session is to discuss collective bargaining and
legal item.

9.2. Exit Executive Session

Motion to exit executive session at 8:23 pm. Passed with a motion by Jana Hughes and a second
by Jill Hochstein.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley:
Yea, Shawn Svoboda: Yea

10. Adjournment

Motion to adjourn the meeting at 8:24 PM with the next study session and regular board meeting
scheduled for Monday, December 13 at 5:30 and 7:00 PM Passed with a motion by Paul Duer
and a second by Jill Hochstein.

Paul Duer: Yea, Jill Hochstein: Yea, Jana Hughes: Yea, Ryne Seaman: Yea, Danielle Shipley:
Yea, Shawn Svoboda: Yea

Prepared by:

Paul Duer

Heidi Covert

Secretary

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2021**

GENERAL FUND (ACCOUNT NUMBER 100-172)

Bank Balance		3,233,700.49
Bob Dahms--Local Taxes	189,125.59	
Karey Adamy--Local Taxes	2,764.45	
Seward Hot Lunch--Reimbursement	93,977.58	
City of Seward--fines	2,216.05	
ESU 6--Stipends	2,900.00	
Fehlhafer's--Sale of Junk	32.10	
Fehlhafer's--Sale of Junk	141.00	
Heather Stoll-Oct Ins Pymt	418.74	
Erin Collings--2Q Preschool Pymt	325.00	
Village of Garland--License Fee	300.00	
Jones Bank - Interest	186.99	
Shannon Dvorak--Career Academy Pymt	85.50	
Methodist Church--Transportation	1,500.00	
Kevin Fields--Reimbursement	3.82	
EHA Wellness Program--Elevate	1,215.00	
Village of Staplehurst--Licenses	375.00	
State of Nebraska--HAL	11,179.00	
St Johns--Transportation	750.00	
State of Nebraska--State Aid	27,032.00	
Jones Bank - Interest	181.80	
		<u>334,709.62</u>
		3,568,410.11
Disbursements for the Month -----		1,602,325.50
Bank Balance-----		1,966,084.61
Less Outstanding Checks -----		<u>482,600.15</u>
Available Balance -----		<u>1,483,484.46</u>

GENERAL RESERVE FUND (ACCOUNT NUMBER 461-170)

Beginning Balance -----		1,081,072.90
Transfer to General Fund for Cash Flow Purposes -----		0.00
Interest -----		<u>133.28</u>
Bank Balance -----		<u>1,081,206.18</u>

CD #70001479 JNB--Interest Rate: .03%-Maturity Date 1/27/2022	1,500,000.00
CD #70001363 JNB--Interest Rate: .05%--Maturity Date 12/28/2021	<u>1,000,771.44</u>
	2,500,771.44

TOTAL IN GENERAL RESERVE FUND 3,581,977.62

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2021**

DEPRECIATION FUND (ACCOUNT NUMBER 154--006)

Beginning Account Balance -----	245,217.93
Deposits: Jones-----	40.77
Disbursements: -----	0.00
Interest-----	14.11
Bank Balance -----	<u>245,272.81</u>

CD#70001309--JB--.03% DATE DUE 02/03/2022-----	545,142.55
CD#70001364-JNB--.05% DATE DUE 12/28/2021-----	<u>760,320.83</u>

TOTAL CD'S 1,305,463.38

TOTAL IN DEPRECIATION FUND ACCOUNTS **1,550,736.19**

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

Beginning Balance -----	674,373.56
Deposits: Bob Dahms--Local Taxes-----	1,497.66
Karey Adamy--Loal Taxes-----	3.74
Disbursements -----	0.00
Interest-----	47.39
Bank Balance -----	<u>675,922.35</u>

TOTAL IN SPECIAL BUILDING FUND ACCOUNTS **675,922.35**

UNEMPLOYMENT FUND ACCOUNT (ACCT # 473-633)

Beginning Balance -----	25,023.02
Interest -----	1.65
Disbursements -----	0.00
Bank Balance -----	<u>25,024.67</u>

GIFTS AND DONATIONS (ACCT # 162036)

Beginning Balance -----	36,402.44
Deposit:-----	154.90
Interest-----	2.28
Disbursements -----	<u>1,409.26</u>
Bank Balance -----	<u>35,150.36</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2021**

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

Beginning Balance -----	190,575.78
Bob Dahms & Karey Adamy --Local Taxes -----	1,003.13
Interest -----	12.10
Disbursements -----	0.00
Bank Balance -----	<u>191,591.01</u>

BOARD REVOLVING FUND (ACCOUNT NUMBER 159-913)

Beginning Balance -----	17,095.56
Deposits: SPS-----	0.00
Interest -----	1.05
Disbursements -----	891.31
Bank Balance -----	<u>16,205.30</u>

HOT LUNCH FUND (ACCOUNT # 10 353 5)

Beginning Balance -----	331,410.75
Interest -----	21.05
State of NE Payments -----	102,393.22
Other Receipts -----	8,752.59
Disbursements -----	93,977.58
Bank Balance -----	348,600.03
Amount Due District -----	135,794.12
Available Balance -----	<u>212,805.91</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>

BOND FUND (ACCOUNT #6000586)

Beginning Balance-----	1,638,228.69
Bob Dahms - Taxes-----	10,785.66
Karey Adamy - Taxes-----	26.96
Deposit--Joens Bank-----	0.00
Interest-----	104.14
Disbursements-----	0.00
Bank Balance -----	<u>1,649,145.45</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2021**

CD#70001325--JNB RATE OF .08% DATE DUE 05/28/2022-----

350,000.00

TOTAL IN BOND FUND ACCOUNT

1,999,145.45

Heidi Covert, Treasurer

**BUDGET PRINTOUT
RECAPITULATION
NOVEMBER 30, 2021**

RECEIPTS PORTION OF THE 2021-2022 BUDGET

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	21,620,000.00	4,746,277.40	16,873,722.60	21.95%
HOT LUNCH		<u>255,343.43</u>		
TOTAL RECEIPTS		5,001,620.83	16,618,379.17	

EXPENDITURES PORTION OF THE 2021-2022 BUDGET

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	9,800,000.00	2,312,848.71	7,487,151.29	23.60%
SPECIAL ED	3,200,000.00	614,498.66	2,585,501.34	19.20%
SS--PUPILS	1,625,000.00	244,282.12	1,380,717.88	15.03%
SS-INSTRUCTION	625,000.00	131,866.95	493,133.05	21.10%
GENERAL ADM	400,000.00	77,555.88	322,444.12	19.39%
PRIN ADMIN	1,200,000.00	259,303.24	940,696.76	21.61%
GEN BUSINESS	400,000.00	58,354.14	341,645.86	14.59%
OPER/MAINT	2,250,000.00	378,276.21	1,871,723.79	16.81%
TRANSPORTATION	835,000.00	167,723.24	667,276.76	20.09%
FOUNDATION	0.00	0.00	0.00	0.00%
TRANSFERS	30,000.00	0.00	30,000.00	0.00%
GEN FUND TOTALS	20,365,000.00	4,244,709.15	16,120,290.85	20.84%
FEDERAL FUNDS	1,255,000.00	220,330.91	1,034,669.09	17.56%
SIXPENCE		43,231.47		
GRAND TOTAL	21,620,000.00	4,508,271.53	17,111,728.47	20.85%
HOT LUNCH	880,000.00	325,635.82		
TOTAL	22,500,000.00	4,833,907.35		

Seward Elementary
November 2021
Activity Account

11/1/21 THRU 11/30/21

	BEG. BAL.	RECEIPTS	DISB.	END BAL.
ELEM LIBRARY	7,763.49	70.46	316.50	7,517.45
ELEM OTHER	7,303.16	1,400.00	700.37	8,002.79
ELEM POP	-208.94	0	35.00	-243.94
INTEREST	234.67	2.96	0	237.63
TOTALS	\$ 15,092.38			\$15,513.93

CHECK STATEMENT BALANCE 11/30/21 \$42,514.69

PRINCIPAL Jessica Corn DATE 12-6-21
BOOKKEEPER Sharon Aldrick DATE 12-6-21

Seward Elementary
Activity Account

Deposits and Checks for the Month of November

DATE	TO:	Amount	CK
11/01/21	Erin Collings-after school program	\$ 46.74	2055
11/02/21	Carly Tuenge-after school program	42.32	2056
11/02/21	Deposit-Library-lost/damaged books	35.48	----
11/03/21	Chapters Books & Gifts-Library-books	316.50	2057
11/05/21	Deposit-Library-lost book	14.99	----
11/09/21	Beth Seegebarth-snacks for students	44.22	2058
11/10/21	Deposit-yearbook-\$15.00 and lost book-\$4.99	19.99	----
11/14/21	Walmart-misc. items	144.70	2059
11/15/21	Deposit-Digital Solutions-school picture commission	1,000.00	----
11/15/21	Deposit-Sing Around Nebraska	400.00	----
11/16/21	JD's Coffee Shop-gift cards	100.00	2060
11/16/21	Scooter's Coffee-gift cards	100.00	2061
11/18/21	DeAnn Warren-after school program	19.32	2062
11/18/21	Suzi Paseka-after school program	100.80	2063*
11/19/21	Sarah Rodocker-after school program	23.60	2064
11/19/21	Judy Rojewski-after school program	78.67	2065*
11/22/21	Crossroad Designs-Reyes/Ortiz-sympathy	35.00	2066
08/06/21	Walmart-beginning of year supplies	321.29	2037*
10/08/21	Crouch Recreation	26,500.00	2051*

*outstanding check

12/03/21

Seward Middle School
Balance Sheet Standard
As of November 30, 2021

Nov 30, '21

ASSETS

Current Assets

Checking/Savings

Posters	465.50
FCCLA	425.57
Book Fair	838.26
Art	177.10
PTO	8,296.90
Sports Buttons	2,884.77
Music	1,012.89
Athletics	25,858.89
Band	29.00
Builders Club	1,134.43
Bully Response Team	1,082.83
Courtesy Fund	552.54
FCS	0.16
Industrial Arts	512.87
Interest	698.23
Library	1,471.94
Milk	0.94
MS Computer	3.10
Outdoor Ed	16,150.71
PE	456.27
Sales Tax	7.61
Student Council	2,628.11
Wellness	462.50
Yearbook	8,630.17

Total Checking/Savings 73,781.29

Total Current Assets 73,781.29

TOTAL ASSETS 73,781.29

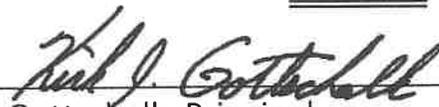
LIABILITIES & EQUITY

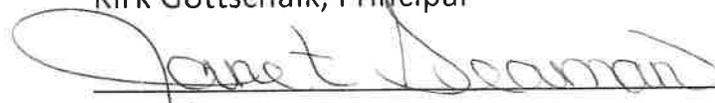
Equity

Opening Bal Equity 73,781.29

Total Equity 73,781.29

TOTAL LIABILITIES & EQU... 73,781.29


Kirk Gottschalk, Principal


Janet Seaman, Bookkeeper

Seward Middle School
Balance Sheet Detail
 As of November 30, 2021

12/03/21

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								
Equity								
Opening Bal Equity								
General Journal	11/02/21		Dietze Music		X	-SPLIT-	191.00	72,909.19
General Journal	11/02/21	9656	Pepsi		X	Band	-122.40	72,909.19
General Journal	11/02/21	9657	Norris Middle School	Concession	X	Athletics	-592.80	73,100.19
General Journal	11/02/21	9658	Cash-Wa Candy Co	XC entry fee	X	Athletics	-75.00	72,977.79
General Journal	11/02/21	9659	Dairy Queen	Concession	X	Athletics	-269.03	72,384.99
General Journal	11/02/21	9660		Gift cards 8 Ke...	X	PTO	-125.00	72,309.99
General Journal	11/08/21		Culligan Water	water	X	-SPLIT-	186.00	72,040.96
General Journal	11/08/21	9661	Rixstine Recognition		X	Courtesy Fund	-55.00	72,101.96
General Journal	11/08/21	9662	Ryan Kratochvil		X	Athletics	-165.92	72,046.96
General Journal	11/09/21	9663	Josh Schoepf		X	Athletics	-80.00	71,881.04
General Journal	11/09/21	9664	Amy Harms		X	Athletics	-80.00	71,801.04
General Journal	11/15/21	9665	Mairin Wehrbein		X	Athletics	-100.00	71,721.04
General Journal	11/15/21	9666	Cash-Wa Candy Co	Veterans Day	X	Student Council	-37.00	71,621.04
General Journal	11/15/21	9667	Jill Bisbee	Concession	X	Athletics	-236.53	71,584.04
General Journal	11/17/21	9669	JJ's Party House		X	Sports Buttons	-136.45	71,347.51
General Journal	11/18/21		NSBA		X	-SPLIT-	275.11	71,211.06
General Journal	11/18/21	9670	Taylor Wyatt	Fun Night&Da...	X	PTO	-700.00	71,486.17
General Journal	11/22/21	9671	Schuyler Grade School	Fun Night&Da...	X	PTO	2,942.05	70,786.17
General Journal	11/22/21	9672	Amazon		X	Band	-40.00	73,728.22
General Journal	11/23/21	9673	Amazon			Athletics	-90.00	73,688.22
General Journal	11/23/21	9674	Jill Bisbee	Wrestling entry		Athletics	-100.00	73,598.22
General Journal	11/23/21	9675				Interest	-49.57	73,498.22
General Journal	11/29/21				X	-SPLIT-	441.00	73,448.65
General Journal	11/29/21					Music	-23.52	73,889.65
General Journal	11/29/21							73,866.13

Seward Middle School
Balance Sheet Detail
 As of November 30, 2021

12/03/21

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
General Journal	11/30/21	9676	Riley Wittfong			Athletics	-90.00	73,776.13
General Journal	11/30/21				X	Interest	5.16	73,781.29
Total Opening Bal Equity							872.10	73,781.29
Retained Earnings								0.00
Total Retained Earnings								0.00
Net Income								0.00
Total Net Income								0.00
Total Equity							872.10	73,781.29
TOTAL LIABILITIES & EQUITY							872.10	73,781.29

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 11/1/2021
To Date: 11/30/2021

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	\$802.46	\$0.00	\$0.00	\$0.00	\$802.46	\$0.00	\$802.46
126	AMBASSADORS	\$679.09	\$0.00	\$0.00	\$0.00	\$679.09	\$0.00	\$679.09
127	AP EXAMS	\$4,127.50	\$0.00	\$0.00	\$0.00	\$4,127.50	\$0.00	\$4,127.50
130	CAREER ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
135	BOWLING	\$765.69	\$0.00	\$0.00	\$0.00	\$765.69	\$0.00	\$765.69
140	FOOTBALL	\$6,604.86	\$84.00	\$(5,205.00)	\$0.00	\$1,483.86	\$0.00	\$1,483.86
142	FOOTBALL-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
145	WRESTLING	\$561.32	\$0.00	\$0.00	\$0.00	\$561.32	\$0.00	\$561.32
147	X-COUNTRY	\$1,734.96	\$0.00	\$(412.50)	\$0.00	\$1,322.46	\$0.00	\$1,322.46
149	TRACK	\$1,128.25	\$0.00	\$0.00	\$0.00	\$1,128.25	\$0.00	\$1,128.25
150	GIRLS BB CAMP	\$2,984.25	\$0.00	\$0.00	\$0.00	\$2,984.25	\$0.00	\$2,984.25
155	BOYS BB CAMP	\$8,590.56	\$0.00	\$(477.60)	\$0.00	\$8,112.96	\$0.00	\$8,112.96
160	BOYS SOCCER	\$555.07	\$0.00	\$0.00	\$0.00	\$555.07	\$0.00	\$555.07
165	GIRLS SOCCER	\$2,546.71	\$0.00	\$0.00	\$0.00	\$2,546.71	\$0.00	\$2,546.71
170	SOFTBALL	\$3,632.46	\$117.72	\$0.00	\$0.00	\$3,750.18	\$0.00	\$3,750.18
175	VOLLEYBALL	\$2,327.44	\$0.00	\$(215.00)	\$0.00	\$2,112.44	\$0.00	\$2,112.44
180	VIDEO ACCOUNT	\$4,423.82	\$0.00	\$0.00	\$0.00	\$4,423.82	\$0.00	\$4,423.82
185	BASEBALL	\$(369.38)	\$100.00	\$0.00	\$0.00	\$(269.38)	\$0.00	\$(269.38)
190	GIRLS GOLF	\$932.50	\$0.00	\$0.00	\$0.00	\$932.50	\$0.00	\$932.50
195	BOYS GOLF	\$851.10	\$0.00	\$0.00	\$0.00	\$851.10	\$0.00	\$851.10
200	SMUTNY SCHOLARSHIP	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
225	ACADEMIC CONTESTS	\$774.00	\$0.00	\$0.00	\$0.00	\$774.00	\$0.00	\$774.00
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	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
260	SCHOLARSHIP ACCT.	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
270	BOWMASTER SCHOLARSHIP	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
275	CONCESSIONS	\$16,778.39	\$2,951.00	\$(1,796.30)	\$(12,000.00)	\$5,933.09	\$0.00	\$5,933.09
300	Teacher Pop Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	VENDING SALES	\$3,722.66	\$2,090.00	\$(1,527.48)	\$0.00	\$4,285.18	\$0.00	\$4,285.18
315	DLC ACCOUNT	\$25.81	\$0.00	\$0.00	\$0.00	\$25.81	\$0.00	\$25.81
330	DRIVER EDUCATION	\$160.00	\$0.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00
400	FBLA	\$2,614.80	\$400.00	\$0.00	\$633.00	\$3,647.80	\$0.00	\$3,647.80
410	FFA	\$29,063.39	\$0.00	\$(8,436.06)	\$1,542.00	\$22,169.33	\$0.00	\$22,169.33
415	FCS LAB FEES	\$7,181.50	\$195.00	\$0.00	\$0.00	\$7,376.50	\$0.00	\$7,376.50
418	DISTRICT 2 FCCLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420	FCCLA	\$11,097.03	\$0.00	\$(1,307.98)	\$593.00	\$10,382.05	\$0.00	\$10,382.05
425	DRILL TEAM/DANCE	\$3,152.13	\$0.00	\$0.00	\$0.00	\$3,152.13	\$0.00	\$3,152.13
430	SOCIAL MEDIA TEAM	\$8,321.98	\$0.00	\$(190.80)	\$0.00	\$8,131.18	\$0.00	\$8,131.18
440	LEADERSHIP TEAM	\$3,647.02	\$0.00	\$0.00	\$0.00	\$3,647.02	\$0.00	\$3,647.02
445	E SPORTS	\$255.00	\$20.00	\$0.00	\$0.00	\$275.00	\$0.00	\$275.00
450	MATH	\$44.46	\$0.00	\$0.00	\$0.00	\$44.46	\$0.00	\$44.46
460	SCIENCE LAB FEES	\$333.32	\$0.00	\$0.00	\$0.00	\$333.32	\$0.00	\$333.32
470	KEY CLUB	\$5,164.25	\$12.30	\$0.00	\$1,323.00	\$6,499.55	\$0.00	\$6,499.55
475	SPANISH ACCOUNT	\$66.94	\$0.00	\$0.00	\$0.00	\$66.94	\$0.00	\$66.94
490	ART	\$3,820.44	\$195.00	\$0.00	\$0.00	\$4,015.44	\$0.00	\$4,015.44

SEWARD HIGH SCHOOL

General Ledger Report

From Date:	11/1/2021
To Date:	11/30/2021

Financial Report

From Acct:	1
To Acct:	999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
495	Study Abroad	\$1,888.71	\$0.00	\$(561.73)	\$653.00	\$1,979.98	\$0.00	\$1,979.98
500	YEARBOOK	\$1,528.36	\$0.00	\$0.00	\$0.00	\$1,528.36	\$0.00	\$1,528.36
520	BAND TRIP	\$6,337.70	\$0.00	\$0.00	\$0.00	\$6,337.70	\$0.00	\$6,337.70
530	SPEECH	\$1,168.10	\$0.00	\$0.00	\$0.00	\$1,168.10	\$0.00	\$1,168.10
535	DRAMATICS	\$5,107.18	\$0.00	\$0.00	\$553.00	\$5,660.18	\$0.00	\$5,660.18
540	LIBRARY	\$1,423.97	\$0.00	\$0.00	\$0.00	\$1,423.97	\$0.00	\$1,423.97
545	ALL SCHOOL READS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550	BAND	\$1,556.02	\$382.70	\$(1,507.70)	\$0.00	\$431.02	\$0.00	\$431.02
554	CHEERLEADERS	\$1,880.65	\$4,645.00	\$(2,675.00)	\$1,028.00	\$4,878.65	\$0.00	\$4,878.65
555	CHORUS	\$16,109.28	\$1,127.68	\$(5,085.56)	\$791.00	\$12,942.40	\$0.00	\$12,942.40
560	INDUSTRIAL ARTS/WOODS	\$1,803.35	\$255.00	\$(268.71)	\$0.00	\$1,789.64	\$0.00	\$1,789.64
565	TECH PREP/SKILLS USA	\$7,402.22	\$0.00	\$0.00	\$1,186.00	\$8,588.22	\$0.00	\$8,588.22
570	AUTO/WELDING	\$1,176.16	\$0.00	\$(1,000.00)	\$0.00	\$176.16	\$0.00	\$176.16
575	POWER DRIVE	\$76.57	\$0.00	\$0.00	\$0.00	\$76.57	\$0.00	\$76.57
580	PAY TO PLAY	\$9,112.73	\$0.00	\$0.00	\$0.00	\$9,112.73	\$0.00	\$9,112.73
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	\$6,343.16	\$24.31	\$(79.68)	\$0.00	\$6,287.79	\$0.00	\$6,287.79
700	SOCIAL STUDIES SCHOL	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
800	ATHLETICS	\$104,498.62	\$9,245.15	\$(12,765.25)	\$1,800.00	\$102,778.52	\$0.00	\$102,778.52
825	WEIGHTROOM	\$129.19	\$0.00	\$0.00	\$0.00	\$129.19	\$0.00	\$129.19
850	PRIDE	\$913.46	\$0.00	\$0.00	\$0.00	\$913.46	\$0.00	\$913.46
860	AOK	\$393.91	\$0.00	\$0.00	\$0.00	\$393.91	\$0.00	\$393.91
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	\$6,457.05	\$0.00	\$0.00	\$0.00	\$6,457.05	\$0.00	\$6,457.05
955	HORTICULTURE	\$505.00	\$0.00	\$0.00	\$0.00	\$505.00	\$0.00	\$505.00
2015	CLASS OF 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	CLASS OF 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	CLASS OF 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	CLASS OF 2018	\$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	\$2,561.21	\$0.00	\$0.00	\$0.00	\$2,561.21	\$0.00	\$2,561.21
2022	CLASS OF 2022	\$2,758.17	\$0.00	\$0.00	\$0.00	\$2,758.17	\$0.00	\$2,758.17
2023	CLASS OF 2023	\$2,390.00	\$0.00	\$0.00	\$474.00	\$2,864.00	\$0.00	\$2,864.00
2024	CLASS OF 2024	\$723.00	\$0.00	\$0.00	\$791.00	\$1,514.00	\$0.00	\$1,514.00
2025	CLASS OF 2025	\$0.00	\$0.00	\$0.00	\$633.00	\$633.00	\$0.00	\$633.00
Activity Accounts Grand Total		\$338,516.75	\$21,844.86	\$(43,512.35)	\$0.00	\$316,849.26	\$0.00	\$316,849.26

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
992 CHECK ACCOUNT	\$338,516.75	\$21,844.86	\$(43,512.35)	\$0.00	\$316,849.26	\$0.00	\$316,849.26
General Ledger Grand Total	\$338,516.75	\$21,844.86	\$(43,512.35)	\$0.00	\$316,849.26	\$0.00	\$316,849.26

SEWARD HIGH SCHOOL

General Ledger Report

Financial Report

From Date:	11/1/2021
To Date:	11/30/2021

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: 12/3/21
Principal: [Signature] Date: 12/2/21

**SEWARD HIGH SCHOOL
Bank Reconciliation Report**

Date From 11/1/2021
Date to 11/30/2021

**Checking Account
992**

Ending Balance on Statement Dated : 11/30/2021	\$333,940.47
Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$17,091.21
Cash Balance as of : 11/30/2021	<u>\$316,849.26 ***</u>

Cash Balance for Checking as of 11/1/2021	\$338,516.75
Add: Total Deposits (Bank Deposits):	\$21,844.86
Less: Total Checks and Withdrawals:	(\$43,512.35)
Computer Cash Balance as of : 11/30/2021	<u>\$316,849.26 ***</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	\$338,516.75	\$21,844.86	(\$43,512.35)	\$0.00	\$316,849.26 ***
Grand Total		\$338,516.75	\$21,844.86	(\$43,512.35)	\$0.00	\$316,849.26

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

Bookkeeper: Mary Russell Date: 12/3/21
Principal: [Signature] Date: 12/2/21

***** Entries Must Match**

SEWARD HIGH SCHOOL
Reconciliation Activity Account Report

From Date: 11/1/2021
To Date: 11/30/2021

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: \$104,498.62	
Advisor: <u>John Moody</u>									
11/1/21	RECEIPTS FB GATE - OM RONCALLI			7054	\$6,018.00	\$0.00	\$0.00	\$110,516.62	992
11/1/21	RECEIPTS FR VB TOURN ENTRY FEES			7059	\$330.00	\$0.00	\$0.00	\$110,846.62	992
11/1/21	HOWIES ATHLETIC TAPE ICE BAGS, ATHLETIC TAPE	088601	14183	58464	\$0.00	\$386.79	\$0.00	\$110,459.83	992
11/1/21	RONCALLI CATHOLIC HIC 1ST ROUND FB PLAYOFFS PAYOUT		14395	58465	\$0.00	\$1,335.80	\$0.00	\$109,124.03	992
11/1/21	NSAA 1ST ROUND FB PLAYOFFS PAYOUT		14396	58466	\$0.00	\$2,692.90	\$0.00	\$106,431.13	992
11/2/21	HAUFF SPORTS SOCCER/BASEBALLS, WR MAT CLEAN	96935	14184	58468	\$0.00	\$917.56	\$0.00	\$105,513.57	992
11/2/21	SEWARD COUNTY INDEP FALL SR SPORTS POSTERS	139936	14181	58470	\$0.00	\$100.00	\$0.00	\$105,413.57	992
11/3/21	RECEIPTS FR VB TOURN ENTRY FEES			7064	\$110.00	\$0.00	\$0.00	\$105,523.57	992
11/3/21	RECEIPTS VB SUB DISTRICT SHARE			7065	\$224.51	\$0.00	\$0.00	\$105,748.08	992
11/4/21	SPORTS EXPRESS ADDT'L ADMIN PULLOVER	E56432	14357	58479	\$0.00	\$45.00	\$0.00	\$105,703.08	992
11/9/21	Transfer in FALL CONCESSIONS				\$0.00	\$0.00	\$1,800.00	\$107,503.08	275
11/9/21	WELLS FARGO FUEL EXP - G STATE GOLF		14410	58488	\$0.00	\$104.20	\$0.00	\$107,398.88	992
11/9/21	NCA SPRTMNSHP & LDRSHP SUMMIT		14186	58492	\$0.00	\$140.00	\$0.00	\$107,258.88	992
11/9/21	MARK HICKSON ENOA ASSIGNING - FB OFFICIALS		14185	58493	\$0.00	\$98.00	\$0.00	\$107,160.88	992
11/10/21	RECEIPTS BLJY BOOSTERS - 'BUSTER' COSTUME			7070	\$829.99	\$0.00	\$0.00	\$107,990.87	992
11/11/21	CASH ALL STATE BND/CHR MEALS		144178	58498	\$0.00	\$648.00	\$0.00	\$107,342.87	992
11/12/21	RECEIPTS DIST B VB FINAL - DUCHESNE			7075	\$258.40	\$0.00	\$0.00	\$107,601.27	992
11/16/21	THOMAS MILLER BB OFFICIAL - LNE JAMBOREE		14420	58502	\$0.00	\$130.00	\$0.00	\$107,471.27	992
11/16/21	JASON PIERZINA BB OFFICIAL - LNE JAMBOREE		14420	58503	\$0.00	\$130.00	\$0.00	\$107,341.27	992
11/16/21	TYLER DALY BB OFFICIAL - LNE JAMBOREE		14420	58504	\$0.00	\$130.00	\$0.00	\$107,211.27	992
11/16/21	PIUS X HIGH SCHOOL JV VB ENTRY		14426	58505	\$0.00	\$150.00	\$0.00	\$107,061.27	992
11/17/21	MERLES FLOWER SHOP SENIOR NIGHT FLOWERS	0000441	14464	58509	\$0.00	\$63.00	\$0.00	\$106,998.27	992
11/29/21	RECEIPTS BB GATE - LNE JAMBOREE			7083	\$1,474.25	\$0.00	\$0.00	\$108,472.52	992
11/29/21	NHSSHOF BB JAMBOREE PAYOUT		14473	58510	\$0.00	\$1,054.00	\$0.00	\$107,418.52	992
11/29/21	ECSELL SPORTS STUDENT SURVEY - VAR COACHES	ES-113	14431	58511	\$0.00	\$3,900.00	\$0.00	\$103,518.52	992

SEWARD HIGH SCHOOL
Reconciliation Activity Account Report

From Date: 11/1/2021
To Date: 11/30/2021

From Acct: 800
To Acct: 800

Date	Payee Source Note	Invoice	PO	Doc Ref	Recp/JV	Disb/JV	Transfer	Balance	Offset Acct
11/30/21	PATRICK SPANGLER BB OFFICIAL - HASTINGS		14475	58519	\$0.00	\$65.00	\$0.00	\$103,453.52	992
11/30/21	SHANE BAACK BB OFFICIAL - HASTINGS		14475	58520	\$0.00	\$65.00	\$0.00	\$103,388.52	992
11/30/21	KEN SCHEEL BB OFFICIAL - HASTINGS		14475	58521	\$0.00	\$65.00	\$0.00	\$103,323.52	992
11/30/21	JAMES MOORE BB OFFICIAL - HASTINGS		14475	58522	\$0.00	\$65.00	\$0.00	\$103,258.52	992
11/30/21	JAKE DILSAVER BB OFFICIAL - HASTINGS		14475	58523	\$0.00	\$160.00	\$0.00	\$103,098.52	992
11/30/21	LUKE DEROWITSCH BB OFFICIAL - HASTINGS		14475	58524	\$0.00	\$160.00	\$0.00	\$102,938.52	992
11/30/21	JEFF WESTOVER BB OFFICIAL - HASTINGS		14475	58525	\$0.00	\$160.00	\$0.00	\$102,778.52	992
Totals					\$9,245.15	\$12,765.25	\$1,800.00	\$102,778.52	
								Accounts Payable	<u>\$0.00</u>
								Working Balance	<u>\$102,778.52</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: 12/3/21
Principal: [Signature] Date: 12/3/21

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 13, 2021**

Salaries for November	Salaries	645,149.86
Jones Bank	FIT/FICA	21,552.93
Tennessee Child Support	Garnishment	59.98
Nebraska Child Support	Garnishment	179.54
Jones Bank	FIT/FICA	163,496.79
Nebraska Child Support	Garnishment	2,535.00
ASPIRE	403b	9,375.00
Jones Bank	FIT/FICA	22,041.75
Tennessee Child Support	Garnishment	59.98
Nebraska Child Support	Garnishment	179.54
NPERS	Retirement	173,209.32
Nebraska Department of Revenue	State Tax	31,925.84
Pay Flex	Section 125	7,173.37
ACCO Brands	Supplies	33.75
ACT	Assessment	5,616.00
Amazon	Supplies	2,217.98
American Time	Maintenance	412.04
Americom	Maintenance	117.50
Anderson, Jennifer	Supplies	10.88
Axt, Scott	Phone	361.61
Axthelm, Jamie	Transportation	39.60
Baker & Taylor	Books	28.77
Bisbee, Jill	Supplies	308.87
BlueCross BlueShield	Health Insurance	207,407.84
Ron Bork	Title IIA- St. Johns	120.00
Ann Briggs	Supplies	1,200.00
Campbell Cleaning	Services	12,000.00
Canon Financial Services	Lease	1,089.94
Capital Business Systems, Inc	Lease	2,895.55
Card Services	Maintenance	331.82
Cash-Wa Distributing	Food	14,216.11
CDWG	Tech Supplies	864.06
Central Nebraska Rehabilitation Services	Pupil Services	6,443.61
City of Seward	Maintenance	100.00
City of Seward Utility Dept	Utilities	28,445.66
Computer Hardware	Tech. Repairs	961.00
Culligan	Maintenance	40.00
Dana F. Cole & Company	Audit	9,000.00
DAS	Distance Learning	259.49
Demco	Furn & Equip	554.01
Des Moines Stamp	Supplies	75.80
Dominy, Jessica	Phone	150.00
Dominy, Matt	Phone	267.00
Eber, Rich	Phone	150.00
EBSCO	Books/Periodicals	985.54
Gayle Ellis	Pupil Services	5,874.40
ESU 6	ESU Expense	13,914.09
Egan Supply Co	Maint. Of Equip	82.73
Facility Advocates	ESSERS	154,725.00
Farmers Cooperative	Transportation	309.92
Fields, Josh	Travel	628.01
Financial Services	Advertising	55.13
Glaser Ceramics	Machinery	3,780.00

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 13, 2021**

Goldsmith Tree Service	Grounds	4,715.00
Gottschalk, Kirk	Phone	150.00
Grainger	Maintenance	114.81
Hall-Schmeckpeper, Shannon	Phone	150.00
Haney, Kelly	Staff Dev	150.00
Hiland Dairy	Food	5,869.86
Hillyard	Maint of Equip	98.69
Hire Right	Transportation	31.40
Hochstein, Jill	Travel	38.00
Holiday Inn Kearney	Travel	219.90
Illinois State University Conference Services	Staff Dev	228.00
J.F. Ahern Co	Maintenance	678.00
JWPepper	Supplies	684.67
Kathleen A. Laughlin	Garnishment	102.00
Kratos	Software	450.00
KSB School Law	Legal Fees	1,988.00
Learning A-Z	Subscription	118.00
Learning Without Tears	Supplies	168.30
Lee's Refrigeration	Machinery	6,150.75
Liberty First Credit Union	Garnishment	150.92
Literacy Resources LLC	Books	345.56
M & O Door Products	Maintenance	7,388.00
Madison National Life	LTD Ins.	2,659.83
Matheson	Supplies	414.15
Meehl, Jan	Pupil Services	2,142.00
Memorial Health Care Systems	Transportation	35.00
Menards	Equipment	261.84
Messersmith, Jen	Food	178.03
Midwest Auto Parts (Napa)	Transportation	587.36
NCS Pearson	Supplies	59.71
Nebraska/Central Equipment	Transportation	111.79
Nebraska Safety Center	Transportation	200.00
Nebraska State Fire Marshal	Transportation	240.00
Omaha Marriott Downtown	Travel	1,331.00
One Source	Admin. Expense	450.00
O'Reilly	Transportation	796.57
Oriental Trading	Supplies	56.94
Pac N Save	Supplies	405.54
Pac N Save	Food	1,693.02
Paper Tiger	Business Support	30.00
Pay Flex	Section 125	137.70
Pepsi	Food	2,079.20
Pitney Bowes	Lease	744.78
Reed Electric	Maintenance	1,621.37
Rickert, Ben	Travel	6.11
Riley, Heather	Furn & Equip	184.39
Rise Vision	Software	297.00
Roth, April	Supplies	35.52
Safety Kleen	Transportation	823.00
School District of Seward-Hot Lunch	Reimburse	22.50

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 13, 2021**

Seaman, Ryne	Travel	114.26
Seward County Chamber & Development	Other	5,825.00
Seward County Independent	Advertising	945.27
Seward Lumber	Maintenance	430.62
Seward High School	EHA Elevate	669.29
Southpaw	Supplies	38.00
Sysco	Food	12,446.99
Time Warner Cable	Phone	109.98
TK Elevator Corp.	Maintenance	362.55
Todd, Lance	Transportation	68.00
Twin Rivers Urgent Care	Transportation	190.00
Unite Private Networks	Distance Learning	1,407.18
UNUM	Life Ins.	529.20
Uribe	Services	1,818.00
US Cellular	Communications	253.44
US Foods	Food	17,090.09
Verizon	Telephone	153.99
Voss Lighting	Maintenance	6,433.78
WaterLink	Maintenance	225.00
Wells Fargo	Supplies	1,113.33
Wells Fargo	Travel	157.82
Windstream	Telephone	2,200.30
TOTAL GENERAL FUND CLAIMS		1,653,188.91

**SCHOOL DISTRICT OF SEWARD
PROPOSED BOND FUND CLAIMS
DECEMBER 13, 2021**

CATTLE BANK	DEBT SERVICE PAYMENT MIDDLE SCHOOL 2010	883,050.00
CATTLE BANK	BOND FEE	300.00
CATTLE BANK	DEBT SERVICE PAYMENT REFUNDING BONDS 2017	597,221.25
CATTLE BANK	BOND FEE	300.00
	TOTAL	<u>1,480,871.25</u>

**SCHOOL DISTRICT OF SEWARD
PROPOSED QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND CLAIMS
DECEMBER 13, 2021**

CATTLE BANK	DEBT SERVICE PAYMENT ELEMENTARY SCHOOL	139,548.75
	TOTAL	<u>139,548.75</u>

**SCHOOL DISTRICT OF SEWARD
PROPOSED DEPRECIATION FUND CLAIMS
DECEMBER 13, 2021**

NEBRASKA EQUIPMENT INC

BUSES

179,190.00

TOTAL 179,190.00

**SCHOOL DISTRICT OF SEWARD
PROPOSED SPECIAL BUILDING FUND CLAIMS
DECEMBER 13, 2021**

CLARK & ENERSEN	HIGH SCHOOL PROJECT	502.65
CROUCH RECREATION	ELEMENTARY PLAYGROUND	123,750.72
	TOTAL	124,253.37

**SCHOOL DISTRICT OF SEWARD
PROPOSED GIFTS AND DONATIONS CLAIMS
DECEMBER 13, 2021**

CROUCH RECREATION	ELEMENTARY PLAYGROUND	56,000.00
SCHOOL DISTRICT OF SEWARD	PRESCHOOL	200.00
	TOTAL	<u>56,200.00</u>