

Agenda

1. Preliminary Procedures
 1. Call meeting to order & announce Open Meetings Act is Posted
 2. Public Notice as publicized per board policy
 3. Roll Call
 1. Action to excuse board members if necessary
 4. Pledge of Allegiance
 5. **1.5 Mission The school district of Seward--where every student, every day is a success--affirms that all students will have the skills to become productive and contributing members of a global community. In cooperation with family and community members, the district is committed to the development of each student academically, emotionally, socially, and physically.**
 6. Approval of Agenda
2. Public Forum: (The Board President reserves the right to place time limits on individuals and topics.)
 1. Public Forum on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.
 2. Public Forum on Any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.
3. Reports
 1. Administrator Reports
 2. Student Board Report
 3. Superintendent's Report
 4. NASB State Convention
4. Discussion Items
 1. 2018-2019 Annual Report
5. Old Business
6. New Business
 1. 2018-2019 Audit
 2. Architectural and Engineering Services
 3. 2019-2020 Separation Incentive
 4. Seward Community Foundation Application
7. Future Agenda Items
8. Consent Agenda
 1. Approval of Minutes
 2. Approval of Financial Reports
 1. Treasurer

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

Please publish the following legal notice in the December 4, 2019 edition of the Seward County Independent. Thank you.

NOTICE OF SCHOOL BOARD MEETING

The board of education of the School District of Seward will meet in regular session on Monday, December 9, 2019 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 9, 2019

Jessica Dominy, Principal
Seward Elementary School

Enrollment: as of December 3, 2019

- Preschool: 52
- Kindergarten: 87
- 1st Grade: 99
- 2nd Grade: 86
- 3rd Grade: 110
- 4th Grade: 99
- Total: 533

Upcoming Events:

Tuesday, December 10th and Wednesday, December 11th: AIMSWEB Testing

Thursday, December 12th: AM and PM Preschool Field Trip to the Post Office

Wednesday, December 18th: 3rd Grade Gingerbread Houses Parent Activity and 2nd Grade Cookies and Caroling with Parent Activity

Thursday, December 19th: Tweet Time

Friday, December 20th: 1:15 Dismissal @ Elementary

December 20th - January 2nd: Winter Break

January 3rd: Staff Development Day

January 6th: Students Return

An Inside View of Education w/ Mrs. Dominy:

Our Inside View meetings are complete and they were so much fun! I thoroughly enjoyed meeting with kindergarten parents to share how education is similar and different than when we were all in kindergarten. We had a great turnout for each meeting, with at least 15 people in attendance for each class. I love to share with parents all of the wonderful things happening in our school, and this was a fantastic way to do so. Feedback from the meetings was very positive, and I look forward to the Inside View meetings next year!

Innovative Schools Conference:

In mid-December, Jill and I attended the Innovative Schools Conference in San Antonio. The conference focus was on social emotional learning and creating a strong school culture. I gained a great deal of information from each session, but my favorites were about self-regulation (behavioral, emotional, and cognitive) and how to integrate restorative practices in schools as a proactive tool in managing behavior and emotions. I greatly appreciate the opportunity to learn skills and hear from very motivational speakers about topics that are very much applicable to the elementary school.

Mid-Year Assessments:

During the next couple of weeks, we will be completing mid-year assessments. Students in grades K-4 will take a writing assessment, students in K-3 will take AIMSWEB (literacy screener), and all students who are currently in intervention will have a text level assessment and take a mid-year NWEA assessment (grades 3-4). Each of these assessments will be used to measure student learning and help us plan for challenging instruction and interventions in the second semester. Data meetings with teacher teams will take place on Tuesday, December 17th during PLC time.

Board of Education Report
Seward Middle School - Mr. Kirk J. Gottschalk
9 December, 2019

1. Middle School Activities:

9 Dec. – 7th Girls Basketball vs York (H), 1630 hrs. (4:30 p.m.)
9 Dec. – 8th Girls Basketball at York, 1630 hrs. (4:30 p.m.)
10 Dec. – 7/8 Girls Basketball vs Aquinas (H), 1630 hrs. (4:30 p.m.)
11 Dec. – MS Choir to sing at Rotary, 1200 hrs.
12 Dec. – 7th Girls Basketball vs Columbus Scotus, (H) 1630 hrs. (4:30 p.m.)
12 Dec. – 8th Girls Basketball @ Col. Scotus, 1630 hrs. (4:30 p.m.)
14 Dec. – SMS Wrestling @ Centennial Invitational, 0900 hrs.
17 Dec. – 7/8 Girls Basketball vs. Columbus LV, (H) 1630 hrs. (4:30 p.m.)
19 Dec. – 7th Girls Basketball @ Crete M.S., 1630 hrs. (4:30 p.m.)
19 Dec. – 8th Girls Basketball vs Crete (H), 1630 hrs. (4:30 p.m.)
20 Dec. – Last Day of School, 1330 Dismissal (1:30 p.m.)
21 Dec. – Seward Wrestling Invite at M.S., 0900 hrs. (9:00 a.m.)
25 Dec. – CHRISTmas. Eat, drink, be merry, travel and nap
3 Jan. – Professional Development Day
6 Jan. – Students return.

2. Middle School Activities.

A. Our girls basketball and wrestling seasons are halfway through the season and all is going well. Both 7th and 8th girls A teams won the first game of our middle school basketball tournament and will play for championship on Thursday, 5 Dec. We have 18 wrestlers on this year's team and at press time have competed in a dual, triangular and a quad with three tournaments remaining. Our final tournament of the season will be in Seward on Saturday, 21 December. Both teams season will end this semester.

3. Happenings at the Middle School.

A. After School Programs. UNL Extension office is conducting two different programs in December at the middle school. The art camp will meet three times while the other group will meet to make Christmas Treat Packages.

B. School Assemblies. Our student council is conducting monthly assemblies again this year for our student body to address our character building program entitled, 8 Keys of Excellence. Each month they address a different Key by talking about its relevance to our school, how kids can perform in that Key and then do some form of skit or competition.



Board of Education Report December 2019 Seward High School



Blood Drive

Our Annual Blood Drive will be held on December 5th from 8:00 a.m.-4:30 pm. If you would like to participate, please contact a member of FBLA, FCCLA, Key Club or Skills USA to designate a time for you to donate blood.

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.

BlueJay Bash:

The BlueJay Bash was very successful, we appreciate all of the hard work of the booster club in planning this event and the tremendous support and generosity of our local community and businesses. We also greatly appreciate the attendance and support of our school board, staff and community members. It was a great evening to support our SHS students and showcase many of the talented students that we have at SHS.

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

We are looking forward to the next **P.R.I.D.E. Recognition Rally** supported by the Positive Culture Action Team on December 20th. Our featured alumni speaker will be Virginia Cattle and Becky Vahle.

End of First Semester and Start of Second Semester

The last day of classes before winter vacation is Friday, December 20th. Classes will dismiss early at 1:30. School resumes with the start of second semester on Monday, January 6th.

Mid-Term Graduate Meeting:

The midterm graduate meeting will be held on December 11th. We are anticipating fourteen students finishing early which is about .

Class of 2019 Commencement Ceremony

The annual Seward High School commencement ceremony will be held Sunday, May 10, 2019 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

The current number of athletes out for winter sports:

Boys Basketball- 38

Girls Basketball- 23

Wrestling- 23

Mother nature impacted the first scheduled winter sports activity, SHS's Basketball Jamboree has been postponed until December 2nd.

Due to weather, Conference One Acts has been rescheduled for December 2nd at Crete High School. Districts will take place on December 6th at York High School.

Winter Concert:

Mark your calendars for December 16th at 7:00 p.m. in the SHS New Theater. This concert will be featuring both our Instrumental and Vocal departments.

Enrollment as of December 2, 2019:

Grade Level	Enrollment
Grade 9	135
Grade 10	156
Grade 11	124
Grade 12	129
Total	544

*For more information, see the activities calendar at :

<http://www.centralconference.org/public/genie/408/school/8/>



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

December 2nd, 2019

It's hard to believe that there are just 14 days of school left before the end of the first semester and the holiday break!

To start this report off, I'd like to share that the co-teaching visitations and discussions on November 13th at Blair and Papillion South was definitely time well spent. Just this week the Seward team got together again and debriefed by addressing three questions: 1) What are we currently doing well? 2) What did we learn/ ideas we saw? and 3) What could we implement? As a starting point it was agreed that during second semester, the special education resource teachers will be in at least two classes each school day. Also, through collaboration with the regular education teachers in those classes, the special education instructors may take on bell ringers and / or a review time with all students. Lastly, the team will meet again at the end of the year to consider the "value added" by these efforts and next steps.

Looking back across the rest of the past month, time was once again spent on state reports that needed to be completed. During November those reports included an 1% alternate assessment justification report for special education students, and an update on progress toward special education improvement goals.

Additionally, the HAL Leadership team meet and identified ten students in the area of math and five in the area of language arts. Six more students were placed on monitor until next October and three students were not recommended for identification at this time. There are now 131 high ability learners identified in our district across grades 3-12.

With these reports and the HAL nomination period completed, time can now be spent on completing special education teacher walk throughs, planning a HAL parent meeting that will include a topical speaker, and utilizing a best practice rubric to review one IEP per each special education teacher as a means of measuring the quality of IEP's district wide.

That's it for this month! Please feel free to contact me about any questions or concerns regarding any of the district special service programs.



Happy Holidays to you and your family members!
Connie

Special Program Enrollment Numbers

Special Programs	9/3/19	10/1/19	11/4/19	12/2/19
HAL	117	119	119	131
ELL	3	5	5	5
ELL Monitor	4	5	5	5
504	31	33	33	36
Sixpence (SPS only)	20	18	19	20
SPED Referral-Public				
0-3	1	2	2	2
3-5	1	2	4	5
School Age	3	4	12	7
SPED				
Public: PreK 0-3	9	9	6	6
PreK 3-5	29	29	32	32
PreK Peers*	29	27	28	28
School Age	248	227	218	222
Total Public	286	265	256	260
SPED Referral-NP	2	2	2	0
Non-Public: PreK 3-5	0	0	0	0
School Age	34	25	25	26
Total Non-Public	34	25	25	26
Grand Total SPED	320	290	281	286
Title I: Public	0	48	48	48
Title I: Non-Public	0	13	13	16
Grand Total Title I	0	61	61	64
Migrant	0	0	0	0
Immigrant	0	0	0	0



December 2019 Board Report for Curriculum and Staff Development

Board Members,

I enjoyed learning with you at the State School Boards Association Meeting. One big takeaway that I had was a model for structuring partnerships with our business community. As our action teams begin to dive into this area, I will be able to share the templates that I gathered with those teams.

Curriculum

In January we will begin to look at Spanish, FCS, and Music curriculum. Some of these areas will not require textbooks but may include other materials to support the curriculum. At our January meeting we will review the process and then begin to dissect the Nebraska standards in these areas.

Instruction

This month we spent some time with our 3rd grade and 4th grade teachers looking at data from last year as well as this year. We were looking for common trends or holes in our curriculum. The teachers identified a few areas that we can devote more time to and provide additional resources to investigate these topics.

Staff Development

Our November staff development day provided a great deal of choice for our teachers to select sessions that pertained to their teacher evaluation goals and content areas. We are thankful for our ESU staff developers as well as our own in-house experts. The topics ranged from science standards investigation to mental health.

Assessment

This is the time of year that we are preparing for upcoming assessments by applying for accommodations on the ACT test as well as attending trainings on the various assessments that are given in our district. I also gave a presentation during the staff development day regarding our data from last year and upcoming assessment projects.

Food Service/Wellness

The chocolate milk program for athletes has been going well. Student athletes and coaches have been pleased with the program. As a reminder we have been able to fund this program through donations from the Booster Club as well as Wal-Mart.

Thank you for your support!

Dr. Matt Dominy

December Staff Dev. Newsletter

A newsletter for the Seward Staff by Dr. Dominy

December Disillusionment? or December Moments?

We know from the research on new teachers that the end of November and December can be extremely difficult for new teachers and veteran teachers alike. Dr. Boogren accurately describes this period of time as the Disillusionment phase. Dr. Boogren states, "You may feel like you have hit the wall and struggle to make it day by day or even hour by hour. You might begin to question your commitment, capabilities, and perhaps even your self-worth during this phase. There is a chance that your self-care practices have fallen by the wayside because you are completely overwhelmed by school right now."

Dr. Boogren goes on to say, "What helps is focusing on the important things, including the relationships you have with your students, your support system, and yourself. Remind yourself that busy does not mean better." Dr. Boogren recommends the following self-care practices: sleep, exercising, eating well, practicing gratitude, practicing kindness, and appreciating humor.

Last year, we spoke about moments and how they can be created in each of our classrooms. Creating moments does not mean that we plan extravagant events that cost tremendous amounts of time. It means that we point out the great things going on in our professional and personal lives, we reach out and help someone who needs help, we connect with someone we have not made a connection with. We can shift our mindset from December disillusionment to December moments, but we have to make a cognitive choice to do so.

Dr. Boogren ends this section of her book by saying, "This phase will not last forever. With kindness, patience, and perseverance, things will change. Don't give up. We need you and your students need you."

Boogren, Tina. *The Beginning Teacher's Field Guide*. Boomington, Indiana, Solution Tree Press, 2018.

Cognitive Regulation

Our focus in our PLC's this month has been on cognitive regulation. Acquiring knowledge and skills

- Decision making
- Help-seeking
- Getting and staying organized

Page 86 of our book, *All Learning is Social and Emotional*, has a learning process inventory. This would be a great tool for those of you who have a social-emotional teacher evaluation goal to survey your students regarding cognitive regulation strategies. Once you have the information about your students, the next step is to address the deficiencies through explicit modeling and one-on-one coaching conversations.

The connection between Cognitive Regulation and the Evaluation and Instructional Model

Cognitive regulation shines brightly in both the teacher evaluation model and the instructional model. In the teacher evaluation model, indicator 2.1, Providing and communicating clear learning goals is an excellent way to model goal setting as well as self-reflection. Indicator 2.4, strategies that appear in all types of lessons has a variety of strategies to help students develop their cognitive regulation.

The Seward Staff identified the following elements as critical to developing cognitive regulation:

- 11- Examining errors in reasoning
- 2- Tracking student progress
- 23-Noticing and reacting when students are not engaged
- 12-Engaging students in cognitively complex tasks
- 4- Using informal assessments of the whole class
- 5- Using formal assessments of individual students
- 1- Providing scales and rubrics
- 6- Chunking content
- 19- Reflecting on Learning

For more information regarding these elements please refer to your book, *The New Art and Science of Teaching*.



Emily O'Kief
December 2, 2019

Although I missed the Bluejay Leadership Team's most recent meeting, we accomplished a lot throughout the month of November. The booster club, as well as the high school, were able to raise money for the new lobby renovations.

As mentioned previously, the high school participated in a coin war. At the end of the week, the school had raised a total of \$3000 with a little help from an anonymous donor, the Seward Youth and Community Club then matched that exact amount, and finally, Dan Greiner generously donated \$2000 putting the total at \$8000. Although the lobbies will cost much more than this, students are proud of their contribution nonetheless.

Because we raised over \$5000, three of the "punishments" will take place at the upcoming pride rally right before winter break. Mr. Knott's legs will be waxed, Ms. Johnson and Mitch Gabel will be singing "I Got You, Babe," and Mr. Miller will be turned into a human sundae. Students are looking forward to the upcoming entertainment.

Right before Thanksgiving, the leadership team also set up a way to give back to those we are thankful for. During their lunch period, students were able to write thank you notes to anyone in the building showing their appreciation for all that they do. At the end of the week, each note was delivered along with a piece of candy. We have done this the last couple of years, and we feel as though it is a great way to spread positivity and appreciation throughout the building.

For the month of December, we hope to accomplish a couple more things that will help give back, specifically to the staff. Each year the Seward High Staff has a 12 days of Christmas celebration, and for one of those days, the leadership has decided to put together a sort of room service. A door hanger with my placed on each teacher doorhandle with a list of available treats. The teachers will fill out their request and place the hanger back on the door for the treats to be delivered. Treats will be provided by the leadership team members. We also love giving back to our substitute teachers because sometimes their generosity goes unnoticed. Each time a substitute teacher comes to the building for the first time that year, they will be greeted with a bluejay pride shirt as well as an SPS mug, filled with numerous items. We feel as though it's a great way to show our appreciation and encourage the substitutes to come back again.

NASB Monthly Update for Board Meetings - Agenda Item: DECEMBER 2019

"NASB Update"

As a board, some items to be focused on during December include:

- Monitor progress of district goals, link goals to discussion and action items
- Review your Strategic Plan Progress Report
- Conduct your mid-year superintendent evaluation
- Complete your Fiscal Year Audit Report; NDE State of the Schools Report; and review School Improvement Plan
- Learning Community - Report Evaluation and Research Results of Funds Distributed - Due January
- ESUs - ESU Annual Financial Report - Due January 31

Networking & Events

Mark Your Calendar: 2020 Events:

More information can be found online, and has already been mailed out for some of the below.

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

President's Retreat | Jan 26-27 in Nebraska City | Feb 16-17 in Sidney | Feb 16-17 in Kearney

Budget & Finance Workshop | Jan 29 in Norfolk | Feb 5 in Kearney

Legislative Issues Conference | Feb 9-10 in Lincoln

Advocacy/2020 Legislative Session:

The 2020 legislative session begins January 8th. Stay engaged during the off-season, and look for the 2020 NASB Advocacy Handbook to be posted online in the upcoming weeks, which includes all of the items approved by YOU at this year's Delegate Assembly.

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

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

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

Thanks for all you do for your board, your community and the entire state by serving public education in Nebraska.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

SEWARD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2019



DANA F. COLE
& COMPANY^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds	7 - 9
Statement of Net Position - Modified Cash Basis - Fiduciary Funds	10
Statement of Changes in Net Position - Modified Cash Basis - Fiduciary Funds	10
NOTES TO FINANCIAL STATEMENTS	11 - 25
SUPPLEMENTARY INFORMATION	
Schedule of Expenditures of Federal Awards	26 - 27
Notes to Schedule of Expenditures of Federal Awards	28
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	29 - 30
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	31 - 35
Depreciation Fund	36
Employee Benefit Fund	37
Activities Fund	38
School Nutrition Fund	39
Bond Fund	40 - 41
Special Building Fund	42 - 43
Qualified Capital Purpose Undertaking Fund	44 - 45
Cooperative Fund	46
Student Fee Fund	47
Notes to Budgetary Schedules	48
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE	
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 <i>Government Auditing Standards</i>	49 - 50

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
TABLE OF CONTENTS

	Page
REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE (Continued)	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required By the Uniform Guidance	51 - 52
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	53 - 55
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	56



**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, 2019, 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, 2019, and the respective changes in financial position - modified cash basis, for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Seward Public Schools District No. 9, Seward, Nebraska's basic financial statements. The supplementary information on pages 29 - 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 26 - 28 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The supplementary information included on pages 31 - 48, which is the responsibility of management, is presented for purposes of additional analysis and are 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 4, 2019, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seward Public Schools District No. 9, Seward, Nebraska's internal control over financial reporting and compliance.

Dana F Cole+Company, LLP

Lincoln, Nebraska
November 4, 2019

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

		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	11,378,581	47,539	2,239,397	(9,091,645)
Support services - student	956,777			(956,777)
Support services - instruction	454,374			(454,374)
General administration	286,313			(286,313)
School administration	953,320			(953,320)
Central services	343,004			(343,004)
Operation and maintenance of plant	1,527,169			(1,527,169)
Student transportation	703,562	9,750	8,266	(685,546)
Nutrition program	741,443	525,841	224,492	8,890
Cooperative expense	179,982			(179,982)
Capital outlay	188,927			(188,927)
Debt service				
Principal	1,435,000			(1,435,000)
Interest	292,198			(292,198)
Wire fees	1,400			(1,400)
Total governmental activities	<u>19,442,050</u>	<u>583,130</u>	<u>2,472,155</u>	<u>(16,386,765)</u>
General Receipts				
Taxes				
Property taxes - general purpose				12,018,666
Property taxes - debt service				1,500,590
Carline tax				13,335
Public Power District sales tax				23,998
Penalties and interest on taxes				27,611
Motor vehicle taxes				980,213
County receipts				134,268

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2019

				Net (Disbursements) Receipts and Changes in Net Position
				<u>Primary Government</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Total Governmental Activities</u>
General Receipts (Continued)				
State aid				233,555
Other state receipts				1,622,674
Interest				126,349
Other receipts				139,857
Total general receipts				<u>16,821,116</u>
Change in net position resulting from receipts and disbursements				434,351
NET POSITION, beginning of year				<u>13,850,921</u>
NET POSITION, end of year				<u><u>14,285,272</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, 2019

				Net (Disbursements) Receipts and Changes in Net Position
			Program Receipts	Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS				
Cash and cash equivalents				6,306,355
Certificates of deposit				4,390,176
Cash at County Treasurer				<u>3,593,381</u>
TOTAL ASSETS				<u>14,289,912</u>
LIABILITIES				
Current payroll liabilities				<u>4,640</u>
NET POSITION				
Restricted for:				
Debt services				1,813,302
Capital projects				2,258,945
Unrestricted				<u>10,213,025</u>
TOTAL NET POSITION				<u>14,285,272</u>

See accompanying notes to financial statements.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9

S, AND CHANGES IN FU

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS

THE YEAR ENDED AUGUST 31, 2014

FOR THE YEAR ENDED AUGUST 31, 2019

[illegible]

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds								Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Reclassifi- cations	
DISBURSEMENTS (Continued)									
Nutrition program		741,443							741,443
Cooperative expense							179,982		179,982
Capital outlay	14,280			174,647					188,927
Debt service									
Principal			1,305,000		130,000				1,435,000
Interest			278,095		14,103				292,198
Other			1,100		300				1,400
Total disbursements	<u>16,585,057</u>	<u>741,443</u>	<u>1,584,195</u>	<u>174,647</u>	<u>144,403</u>	<u> </u>	<u>179,982</u>	<u> </u>	<u>19,409,727</u>
∞ EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	144,948	11,992	74,527	326,582	(8,397)		(82,978)		466,674
OTHER FINANCING USES									
Transfers out	<u>(32,323)</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(32,323)</u>
NET CHANGE IN FUND BALANCES	112,625	11,992	74,527	326,582	(8,397)		(82,978)		434,351
FUND BALANCES, beginning of year	<u>10,084,177</u>	<u>90,886</u>	<u>1,738,775</u>	<u>1,744,205</u>	<u>196,555</u>	<u>1,291</u>	<u>(4,968)</u>	<u> </u>	<u>13,850,921</u>
FUND BALANCES, end of year	<u>10,196,802</u>	<u>102,878</u>	<u>1,813,302</u>	<u>2,070,787</u>	<u>188,158</u>	<u>1,291</u>	<u>(87,946)</u>	<u> </u>	<u>14,285,272</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	Major Funds								Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund	Reclassifi- cations	
ASSETS									
ASSETS									
Cash and cash equivalents	3,303,278	136,017	1,073,600	1,724,080	156,035	1,291	(87,946)		6,306,355
Certificates of deposit	3,806,234		350,000	233,942					4,390,176
County Treasurer's balances	3,058,791		389,702	112,765	32,123				3,593,381
Due from other funds	33,139							(33,139)	
TOTAL ASSETS	10,201,442	136,017	1,813,302	2,070,787	188,158	1,291	(87,946)	(33,139)	14,289,912
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Other payroll withholdings	4,640								4,640
Due to other funds		33,139						(33,139)	
Total liabilities	4,640	33,139						(33,139)	4,640
FUND BALANCES									
Restricted for:									
Debt services			1,813,302						1,813,302
Capital projects				2,070,787	188,158				2,258,945
Assigned for:									
Capital outlay	1,585,611								1,585,611
Employee benefits	29,058								29,058
School nutrition		102,878							102,878
Subsequent year's budget	6,249,422								6,249,422
Other						1,291			1,291
Unassigned	2,332,711						(87,946)		2,244,765
Total fund balances	10,196,802	102,878	1,813,302	2,070,787	188,158	1,291	(87,946)		14,285,272
TOTAL LIABILITIES AND FUND BALANCES	10,201,442	136,017	1,813,302	2,070,787	188,158	1,291	(87,946)	(33,139)	14,289,912

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, 2019

	Activities Fund	Gifts and Donations Fund
ASSETS		
Cash and cash equivalents	<u>317,861</u>	<u>49,556</u>
LIABILITIES		
Due to student groups and others	<u>317,861</u>	<u> </u>
NET POSITION	<u>- 0 -</u>	<u>49,556</u>

STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

ADDITIONS	
Interest	32
Other nonrevenue receipts	<u>37,174</u>
Total additions	<u>37,206</u>
DEDUCTIONS	
Gift and donation expenses	<u>269</u>
CHANGE IN NET POSITION	36,937
NET POSITION, beginning of year	<u>12,619</u>
NET POSITION, end of year	<u>49,556</u>

See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and in the Employee Benefit Fund the receipt as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

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

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

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

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

Major Funds

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

Basis of Accounting

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

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

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

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

Compensated Absences

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

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	10,696,531
Fiduciary funds	367,417
Total cash and investments	<u>11,063,948</u>

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

NOTE 2. CASH AND INVESTMENTS (Continued)

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

Demand deposits	6,673,772
Certificates of deposit	4,390,176
Total cash and investments	<u>11,063,948</u>

Maturities of certificates of deposit are as follows:

Less than one year	<u>4,390,176</u>
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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, 2019, 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 and deposits.

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2019.

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, 2018, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

NOTE 3. RETIREMENT PLAN (Continued)

Benefits Provided

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

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

Contributions

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- District: The District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2019, was \$958,382.

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

NOTE 3. RETIREMENT PLAN (Continued)

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 by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE 4. LONG-TERM DEBT

Long-term debt at August 31, 2019, consisted of the following:

General Obligation School Building Bonds, 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.	2,535,000
Limited Tax Obligation School Bonds, 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.	670,000
General Obligation Refunding Bonds, Series 2014, in the original amount of \$2,015,000 dated April 15, 2014. The coupon rate ranges from 0.20% to 1.45%. Final payment is due December 15, 2019, with principal and interest being retired by the Bond Fund tax levy.	365,000
General Obligation School Building Refunding Bonds, 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>9,720,000</u>
Total long-term debt	<u>13,290,000</u>

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

NOTE 4. LONG-TERM DEBT (Continued)

The following is a summary of long-term debt transactions of the District for the year ended August 31, 2019:

	Original Issue	Balance September 1, 2018	Issued	Retire- ments	Defea- sances	Bonds Outstanding August 31, 2019
Refunding						
2010 Building Bonds	17,770,000	3,335,000		800,000		2,535,000
2013 Limited Tax Bonds	1,305,000	800,000		130,000		670,000
2014 Refunding Bonds	2,015,000	720,000		355,000		365,000
2017 Refunding Bonds	9,870,000	9,870,000		150,000		9,720,000
Total bonds		<u>14,725,000</u>	<u></u>	<u>1,435,000</u>	<u></u>	<u>13,290,000</u>

The principal and interest maturities are as follows:

Fiscal Years Ending,	Principal	Interest	Total
2020	1,465,000	261,593	1,726,593
2021	1,485,000	227,150	1,712,150
2022	1,515,000	191,288	1,706,288
2023	1,550,000	159,743	1,709,743
2024	1,570,000	132,358	1,702,358
2025 - 2028	5,705,000	236,182	5,941,182
	<u>13,290,000</u>	<u>1,208,314</u>	<u>14,498,314</u>

NOTE 5. LEASE COMMITMENTS

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

1. Lease agreement with Eakes Office Plus for two fax machines with monthly payments of \$90 through September 2021.
2. Lease agreement with Eakes Office Plus for two fax machines with monthly payments of \$90 through September 2020.
3. Lease agreement with Eakes Office Plus for nine copy machines with monthly payments of \$1,141 through May 2023.

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

NOTE 5. LEASE COMMITMENTS (Continued)

Future lease payments under the agreements that have remaining terms in excess of one year as of August 31, 2019, are:

Year Ended August 31,	Copy and fax Machines
2020	14,862
2021	13,782
2022	13,692
2023	10,269

NOTE 6. COMMITMENTS AND CONTINGENCIES

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 carries commercial insurance for risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The District contracts with reputable carriers and utilizes deductibles ranging from \$250 to \$7,500 per claim, and up to \$2,000,000 in the aggregate, depending on the type of insurance. The District has established two separate funds to address the payment of claims which are less than the deductible amounts. Actual claims paid from these funds did not exceed the District's expectations during the fiscal year ended August 31, 2019.

As of August 31, 2019, the District had an outstanding commitment of \$196,932, not to exceed \$202,840, for contract relating to bus barn construction.

NOTE 7. 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 8. 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, 2019. During the year ended August 31, 2019, \$35,000 was disbursed to early retirees. The estimated payment of payments and benefits is \$49,044 for the year ended August 31, 2020.

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

NOTE 9. INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

General Fund to the Activities Fund for support	<u>32,323</u>
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NOTE 10. DEFICIT FUND BALANCE

The Cooperative Fund had a deficit fund balance at August 31, 2019, of \$87,946. This deficit will be financed through future receipts of the fund or the General Fund.

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, 2019, are as follows:

Total TIF valuation 2018	9,640,135
District's total levy (per \$100 valuation)	.78902
District share of tax abatement	76,063

NOTE 12. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be renamed as custodial funds and a statement of changes will be a required financial statement. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

NOTE 13. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated other events and transactions for potential recognition or disclosure through November 4, 2019, 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, 2019

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>14,551</u>
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Special Education Cluster (IDEA)			
IDEA Part B (611) Base Allocation	19-6404-00-06-080-0009	84.027	106,997
IDEA Preschool (619) Base Allocation	19-6406-00-06-080-0009	84.173	8,869
IDEA Enrollment/Poverty	19-6410-00-06-080-0009	84.027	183,376
IDEA Part B PEaK Projects	19-6412-00-06-080-0009	84.027	41,715
IDEA Special Projects		84.027	<u>10,845</u>
Total Special Education Cluster (IDEA)			<u>351,802</u>
Title I, Part A	19-6200-00-06-080-0009	84.010	106,914
Title II, Part A	19-6310-00-06-080-0009	84.367	<u>39,534</u>
Total U.S. Department of Education			<u>498,250</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Entity Identifying Number	CFDA Number	Expendi- tures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
School Breakfast Program		10.553	19,371
National School Lunch Program		10.555	202,452
Passed through Nebraska Department of Social Services			
Food Distribution Program	47600535000	10.555	<u>66,210</u>
Total U.S. Department of Agriculture/ Child Nutrition Cluster			<u>288,033</u>
TOTAL			<u><u>800,834</u></u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2019

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, 2019. 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, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
RECEIPTS					
Local receipts					
Taxes					
Property taxes - general purpose	11,447,076				11,447,076
Carline tax	11,298				11,298
Public Power District sales tax	20,459				20,459
Penalties and interest on taxes	22,185				22,185
Motor vehicle taxes	980,213				980,213
Tuition received from individuals					
regular education	24,375				24,375
Tuition from education entities	11,340				11,340
Preschool tuition and fees	11,824				11,824
Transportation fees from other					
private sources	9,750				9,750
Interest	72,623	33,136	62		105,821
Rental of school facilities	4,765				4,765
Local license fees and fines	4,670				4,670
Police court fines	505				505
Textbook sales	48				48
Other local receipts	4,000				4,000
County sources	134,268				134,268
State sources	3,394,693				3,394,693
Federal sources	419,531				419,531
Nonrevenue receipts	123,184				123,184
Transfers from other funds		200,000		(200,000)	
Total receipts	<u>16,696,807</u>	<u>233,136</u>	<u>62</u>	<u>(200,000)</u>	<u>16,730,005</u>

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
YEAR ENDED AUGUST 31, 2019

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS					
Instruction	10,976,963	8,308	3,385	357,602	11,346,258
Support services - students	956,777				956,777
Support services - instruction	454,374				454,374
General administration	286,313				286,313
School administration	953,320				953,320
Central services	343,004				343,004
Operation and maintenance of plant	1,527,169				1,527,169
Student transportation	753,562			(50,000)	703,562
State programs	9,352			(9,352)	
Federal programs	498,250			(498,250)	
Capital outlay		14,280			14,280
Transfer to other funds	32,323				32,323
Total disbursements	<u>16,791,407</u>	<u>22,588</u>	<u>3,385</u>	<u>(200,000)</u>	<u>16,617,380</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(94,600)	210,548	(3,323)		112,625
FUND BALANCE, beginning of year	<u>8,676,733</u>	<u>1,375,063</u>	<u>32,381</u>		<u>10,084,177</u>
FUND BALANCE, end of year	<u>8,582,133</u>	<u>1,585,611</u>	<u>29,058</u>		<u>10,196,802</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, 2019

		Original and Final Budget	Actual
FUND BALANCE, beginning of year			<u>8,676,733</u>
RECEIPTS			
Local sources			
Taxes			
1100	Property taxes - general purpose	12,603,562	11,447,076
1115	Carline tax	14,500	11,298
1120	Public Power District sales tax	20,000	20,459
1125	Motor vehicle taxes	900,000	980,213
1140	Penalties and interest on taxes		22,185
1311	Tuition received from individuals regular education		24,375
1315	Tuition from education entities		11,340
1370	Preschool tuition and fees		11,824
1440	Transportation fees from other private sources		9,750
1510	Interest on investments	15,000	72,623
1910	Rental of school facilities		4,765
1911	Local license fees and fines	6,000	4,670
1921	Police court fines		505
1941	Textbook sales		48
1990	Other local receipts	15,000	4,000
	Total local sources	<u>13,574,062</u>	<u>12,625,131</u>
County sources			
2110	County fines and license fees	150,000	125,463
2210	Educational Service Unit receipts	3,000	8,805
	Total county sources	<u>153,000</u>	<u>134,268</u>
State sources			
3110	State aid	233,555	233,555
3120	Special education	850,000	1,071,135
3125	Special education transportation	10,000	8,266
3130	Homestead exemption		222,283
3131	Property tax credit		759,067
3132	Personal property tax credit		36,718

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, 2019

		Original and Final Budget	Actual
RECEIPTS (Continued)			
State sources (Continued)			
3133	Nameplate capacity tax		3,402
3134	Personal property tax credit - railroads and public service		15,067
3161	Payments for Wards of the State	400,000	736,827
3166	Flex funding - school age support services	40,000	38,403
3180	Pro-rate motor vehicle	20,000	31,683
3400	State apportionment	200,000	226,383
3535	High ability learners	5,000	9,065
3570	Teacher evaluation development grants		2,839
	Total state sources	<u>1,758,555</u>	<u>3,394,693</u>
Federal sources			
4418	IDEA Part B, PEaK Projects	150,000	10,845
4505	Title 1, Part A ESSA: Improving Basic Programs Operated by Local Educational Agencies		97,562
4509	Title II, Part A ESSA Supporting Effective Instruction		38,835
4512	IDEA Part B (611) Base Allocation	350,000	83,500
4516	IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation		8,869
4519	IDEA Enrollment/Poverty		120,074
4521	IDEA Part B Proportionate Share		41,715
4708	Medicaid in Public Schools (MIPS)	500	3,580
4709	Medicaid Administrative Activities (MAAPS)	20,000	14,551
	Total federal sources	<u>520,500</u>	<u>419,531</u>
Nonrevenue receipts			
5301	Insurance adjustments		23,112
5690	Other nonrevenue receipts		100,072
	Total nonrevenue receipts		<u>123,184</u>
	Total receipts	<u>16,006,117</u>	<u>16,696,807</u>
TOTAL FUNDS AVAILABLE			<u>25,373,540</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, 2019

		Original and Final Budget	Actual
DISBURSEMENTS			
	Instruction		
1100	Regular instruction	9,400,000	8,299,213
1125	Regular instructional programs school age (flex-spending)		80,583
1150	Limited English proficiency		38,284
1160	Poverty programs		100,003
1200	Special education programs	3,600,000	2,388,296
1291	Early childhood - SPED - ages 3 - 5		58,645
1292	Early childhood - SPED - ages 0 - 2		2,689
1300	Summer school	6,000	9,250
	Support services - student	475,817	
2120	Guidance services		369,474
2130	Health services		29,757
2141	Psychological services - SPED - school age		85,192
2142	Psychological services - SPED - ages 3 - 5		30
2143	Psychological services - SPED - ages 0 - 2		30
2151	Speech pathology and audiology services - SPED school age		309,539
2152	Speech pathology and audiology services - SPED - ages 3 - 5		85,763
2153	Speech pathology and audiology services - SPED - ages 0 - 2		24,250
2161	Occupational therapy - related services - SPED - school age		13,285
2162	Occupational therapy - related services - SPED - ages 3 - 5		1,474
2163	Occupational therapy - related services - SPED - ages 0 - 2		3,205
2171	Physical therapy - related services - SPED - school age		7,426
2172	Physical therapy - related services - SPED - ages 3 - 5		1,641
2173	Physical therapy - related services - SPED - ages 0 - 2		13,912
2181	Visually impaired/vision services - SPED - school age		5,658
2182	Visually impaired/vision services - SPED - ages 3 - 5		328
2183	Visually impaired/vision services - SPED - ages 0 - 2		5,755

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, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services - student (Continued)		
2190 Other		58
Support services - instruction	550,000	
2212 Instruction and curriculum		173,137
2220 Library/media services		272,650
2240 Academic student assessment		8,587
Support services - general administration		
2310 Board of Education	40,000	24,035
2320 Executive administration	350,000	253,016
2330 District legal services	15,000	9,262
Support services - school administration		
2410 Office of the Principal	850,000	841,787
2490 Other		111,533
Central services	275,000	
2510 Fiscal services		238,298
2570 Personnel services		4,160
2580 Administration technology services		100,546
Operation and maintenance of plant	2,200,000	
2610 Operations of buildings		398,850
2620 Maintenance of buildings		1,066,649
2630 Care and upkeep of grounds		15,528
2640 Care and upkeep of equipment		7,326
2650 Vehicle operation and maintenance (other than student transportation vehicles)		38,816
Student transportation		
2710 Vehicle operation - regular education	800,000	708,530
2712 Vehicle operation - SPED -school age	60,000	22,083
2713 Vehicle operation - SPED - below age five		22,949
State programs		
3500 Other state categorical programs	25,000	287
3535 High ability learners		9,065
Federal programs	700,000	
6200 Title I, Part A ESSA: Improving Basic Programs Operated by Local Educational Agencies		106,914
6310 Title II, Part A ESSA Supporting Effective Instruction		39,534

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, 2019

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Federal programs (Continued)		
6404 IDEA Part B (611) Base Allocation - Birth Through Age Four		106,997
6406 IDEA Preschool (619) Base Allocation		8,869
6410 IDEA Enrollment/Poverty (611)		183,376
6412 IDEA Part B Proportionate Share		41,715
6418 IDEA Part B PEaK Projects		10,845
8000 Transfers	200,000	32,323
Other	2,500,000	
Total disbursements	<u>22,046,817</u>	<u>16,791,407</u>
 FUND BALANCE, end of year		 <u>8,582,133</u>
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		2,994,072
Certificate of deposit		2,500,771
Due from other funds		33,139
Other payroll withholdings		(4,640)
		<u>5,523,342</u>
 County Treasurers		 <u>3,058,791</u>
 TOTAL FUND BALANCE		 <u>8,582,133</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,375,063</u>
RECEIPTS		
Transfer - General Fund (as disbursed from the General Fund)	200,000	200,000
Interest received		33,136
Total receipts	<u>200,000</u>	<u>233,136</u>
TOTAL FUNDS AVAILABLE		<u>1,608,199</u>
DISBURSEMENTS		
Supplies and materials		8,308
Capital outlay	1,781,049	14,280
Total disbursements	<u>1,781,049</u>	<u>22,588</u>
FUND BALANCE, end of year		<u>1,585,611</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		280,148
Certificate of deposit		<u>1,305,463</u>
		<u>1,585,611</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>32,381</u>
RECEIPTS		
Interest	<u>20</u>	<u>62</u>
TOTAL FUNDS AVAILABLE		<u>32,443</u>
DISBURSEMENTS		
Benefits paid	<u>31,315</u>	<u>3,385</u>
FUND BALANCE, end of year		<u>29,058</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>29,058</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>326,504</u>
RECEIPTS		
Interest	300	1,022
Activities receipts	600,000	512,747
Transfers from the General Fund		<u>32,323</u>
Total receipts	<u>600,300</u>	<u>546,092</u>
TOTAL FUNDS AVAILABLE		<u>872,596</u>
DISBURSEMENTS		
Activities expenses	<u>943,568</u>	<u>554,735</u>
FUND BALANCE, end of year		<u><u>317,861</u></u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u><u>317,861</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
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>90,886</u>
RECEIPTS		
Sale of lunches and milk	520,000	525,841
State reimbursement	2,500	2,669
Federal reimbursement	230,000	221,823
Other nonrevenue receipts		2,685
Interest	200	417
Total receipts	<u>752,700</u>	<u>753,435</u>
TOTAL FUNDS AVAILABLE		<u>844,321</u>
DISBURSEMENTS		
Salaries	270,000	246,851
Payroll taxes and benefits	58,000	58,161
Purchased services	40,000	28,528
Food and supplies	435,000	400,507
Capital outlay	2,000	5,844
Other expenses		1,552
Transfers to the General Fund	45,000	
Total disbursements	<u>850,000</u>	<u>741,443</u>
FUND BALANCE, end of year		<u>102,878</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		136,017
Due to other funds		<u>(33,139)</u>
		<u>102,878</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, 2019

	Original And Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,738,775</u>
RECEIPTS		
Taxes		
Property taxes - debt purpose	1,656,254	1,500,590
Carline tax		1,485
Penalties and interest on taxes		4,069
Public Power District sales tax		2,686
Homestead exemption		29,210
Property tax credit		99,751
Personal property tax credit		4,825
Nameplate capacity tax		447
Personal property tax credit - railroads and public service		1,980
Pro-rate motor vehicle		4,134
Interest		9,545
Total receipts	<u>1,656,254</u>	<u>1,658,722</u>
TOTAL FUNDS AVAILABLE		<u>3,397,497</u>
DISBURSEMENTS		
Debt service		
Principal	1,529,207	1,305,000
Interest	684,627	278,095
Other	800	1,100
Total debt service	<u>2,214,634</u>	<u>1,584,195</u>
Total disbursements	<u>2,214,634</u>	<u>1,584,195</u>
FUND BALANCE, end of year		<u>1,813,302</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, 2019

	Original And Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,073,600
Certificate of deposit		<u>350,000</u>
		<u>1,423,600</u>
 County Treasurers		 <u>389,702</u>
 TOTAL FUND BALANCE		 <u><u>1,813,302</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,744,205</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	479,250	448,028
Carline tax		430
Public Power District sales tax		632
Penalties and interest on taxes		1,022
Homestead exemption		8,452
Property tax credit		28,863
Personal property tax credit		1,396
Nameplate capacity tax		129
Personal property tax credit - railroads and public service		573
Pro-rate motor vehicle tax		1,335
Interest		<u>10,369</u>
Total receipts	<u>479,250</u>	<u>501,229</u>
TOTAL FUNDS AVAILABLE		<u>2,245,434</u>
DISBURSEMENTS		
Purchased services		69,742
Buildings and improvements		12,643
Capital outlay	1,837,319	92,262
Total disbursements	<u>1,837,319</u>	<u>174,647</u>
FUND BALANCE, end of year		<u>2,070,787</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, 2019

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		1,724,080
Certificate of deposit		<u>233,942</u>
		<u>1,958,022</u>
 County Treasurers		 <u>112,765</u>
 TOTAL FUND BALANCE		 <u><u>2,070,787</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>196,555</u>
RECEIPTS		
Taxes		
Property taxes - general purpose	136,535	123,562
Carline tax	200	122
Penalties and interest on taxes		335
Public Power District sales tax	250	221
Homestead exemption		2,408
Property tax credit		8,223
Nameplate capacity tax credit		37
Personal property tax credit		398
Personal property tax credit - railroads and public service		163
Pro-rate motor vehicle	325	340
Interest	50	197
Total receipts	<u>137,360</u>	<u>136,006</u>
TOTAL FUNDS AVAILABLE		<u>332,561</u>
DISBURSEMENTS		
Building and improvements	162,537	
Debt service		
Principal	130,000	130,000
Interest	16,000	14,103
Other	360	300
Total disbursements	<u>308,897</u>	<u>144,403</u>
FUND BALANCE, end of year		<u>188,158</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, 2019

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>156,035</u>
County Treasurers		<u>32,123</u>
TOTAL FUND BALANCE		<u>188,158</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
COOPERATIVE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2019

	Original And Final Budget	Actual
FUND BALANCE (DEFICIT), beginning of year		<u>(4,968)</u>
RECEIPTS		
State categorical programs	<u>250,000</u>	<u>97,004</u>
TOTAL FUNDS AVAILABLE		<u>92,036</u>
DISBURSEMENTS		
Salaries		10,388
Payroll taxes and benefits		3,660
Purchased services	254,581	158,207
Supplies and materials		2,228
Other expenses		5,499
Total disbursements	<u>254,581</u>	<u>179,982</u>
FUND BALANCE (DEFICIT), end of year		<u>(87,946)</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking and savings accounts		<u>(87,946)</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, 2019

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,291</u>
RECEIPTS		
Interest	<u> </u>	<u> </u>
TOTAL FUNDS AVAILABLE		<u>1,291</u>
DISBURSEMENTS		
Extracurricular activity fees	<u>1,291</u>	<u> </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>112,625</u>
Receipts - budgetary basis	
General Fund	16,696,807
Depreciation Fund	233,136
Employee Benefit Fund	62
Disbursements - budgetary basis	
General Fund	(16,791,407)
Depreciation Fund	(22,588)
Employee Benefit Fund	<u>(3,385)</u>
Receipts over disbursements - budgetary basis	<u>112,625</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, 2019, 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 4, 2019.

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 2019-001 and 2019-002.

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*.

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

Seward Public Schools District No. 9, Seward, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Seward Public Schools District No. 9, Seward, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Lincoln, Nebraska
November 4, 2019



**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, 2019. 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 the requirements of 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, 2019.

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 4, 2019

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2019

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☒ Yes ☐ None reported

Noncompliance matter to the financial
statements disclosed: ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness identified: ☐ Yes ☒ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☐ Yes ☒ None reported

Type of auditors' report issued on
compliance for major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accord-
ance with 2 CFR Section 200.516(a): ☐ Yes ☒ No

Identification of major programs:

Child Nutrition Cluster 10.553\10.555
Title 1, Part A 84.010

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

Auditee qualified as a low-risk auditee: ☐ Yes ☒ No

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2019

SECTION II. FINANCIAL STATEMENT FINDINGS

2019-001 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, approved all auditor adjustments, and used other procedures deemed necessary to determine the financial statements and related note disclosures were fairly presented.

SEWARD PUBLIC SCHOOLS DISTRICT NO. 9
SEWARD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2019

SECTION II. FINANCIAL STATEMENT FINDINGS (Continued)

2019-002 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, 2019

The prior audit findings are as follows:

FINANCIAL STATEMENT FINDINGS

2018-001 FINANCIAL REPORTING PROCESSES

There were no changes in the period-end financial reporting process. See current year finding 2019-001.

2018-002 SEGREGATION OF DUTIES

There were no changes to the segregation of duties processes. See current year finding 2019-002.



**DANA F. COLE
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CERTIFIED PUBLIC ACCOUNTANTS

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DANACOLE.COM

November 4, 2019

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

Dear Members of the Board:

Our audit for Seward Public Schools District No. 9 for the year ended August 31, 2019, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

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

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

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

Seward Public Schools District No. 9
November 4, 2019
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2019, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2019.

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

Yours truly,

A handwritten signature in black ink that reads "Dana F. Cole & Company, LLP". The signature is written in a cursive, flowing style.

DANA F. COLE & COMPANY, LLP



Response to Request for Qualifications for Architectural Services

SEWARD PUBLIC SCHOOL DISTRICT

Seward, NE | November 4, 2019



ICON
ARCHITECTURAL GROUP

WHAT'S INSIDE

I Cover Letter

II Firm Overview

III Project Experience

IV Project Team

V Project Approach

VI Additional Info

VII References

November 4, 2019

Seward Public School District
Attn: Dr. Josh Fields
410 South Street
Seward, NE 68434

RE: Request for Qualifications Architectural and Engineering Services – Seward High School Renovations

Dear Dr. Fields,

ICON Architectural Group is pleased to present our qualifications for your upcoming renovations to Seward High School. ICON is a group of 70+ Midwestern professionals committed to the excellence of our profession and dedicated to delivering projects that our clients can be proud of. We have recently opened a new office in Lincoln, which is led by two University of Nebraska graduates. We look forward to better serving the community we call home. Our size, organizational structure, team approach to projects and the culture developed at ICON positions us to provide a high level of service to the School District of Seward.

Our team is different because...

UNMATCHED EXPERIENCE

Although our firm is new to Nebraska, we are not new to K-12 school projects. Having worked on more than 100 K-12 school projects, our team of design professionals has an extensive resume on projects similar in size and scope. We have learned something new on every project and look forward to continuing to learn with each new project we work on. We are committed to delivering projects that meet the needs of the district and assist in fostering the success of both teachers and students.

PROJECT SAVINGS

From design to construction, our process allows us to deliver a project in the most economical and efficient means possible. We continually look for innovative ideas and delivery methods that will enhance the project without sacrificing quality, design or efficiency. These cost savings are passed down to the School District in overall project costs and long-term operational savings.

The best award that we can receive is a client that is satisfied at the end of a successful project. The majority of our educational facility projects come from repeat clients. This is a testament to our ability to deliver projects that fit each client's needs. We encourage you to reach out to our references to hear, firsthand, their experiences working with ICON.

We thank you for your consideration and would welcome an interview for this project, with the opportunity to further explain our firm's experience and our unique approach.



Mit

Todd D. Mitzel, AIA
todd@iconarchitects.com
(701) 772-4266



FIRM OVERVIEW

ICON Architectural Group was founded in 2002 and has established itself as one of the mainstay architectural firms in the Upper Midwest. Our vision is to provide clients with innovative design and effective building solutions. Our success hinges on the success of our clients.

Our relationships with clients and the individualized attention throughout the planning and design process is key to ICON's success. Our approach is to listen, understand, communicate, and suggest. At ICON, we take our clients' project goals, budget and schedule seriously. With the ICON experience, clients receive continuous personal service from the programming phase through occupancy.

7

Offices

66

Employees

29

Architectural
Team Members

3

Structural
Engineers

6

Construction
Support Team
Members

3

Interior
Designers

EXPERIENCE IN

EDUCATION

Our firm continues to be a leader in the region for educational facility planning and design. Our goal when working on education projects is to create learning environments that fully integrate the mission of the district, develop instructional spaces that enhance and enrich learning opportunities, and promote the overall quality of the student learning experience. As education evolves, so does the design of the facilities. Our goal is to use the knowledge we have developed on over 100 education projects to maximize every dollar spent.



THE AMERICAN INSTITUTE
OF ARCHITECTS



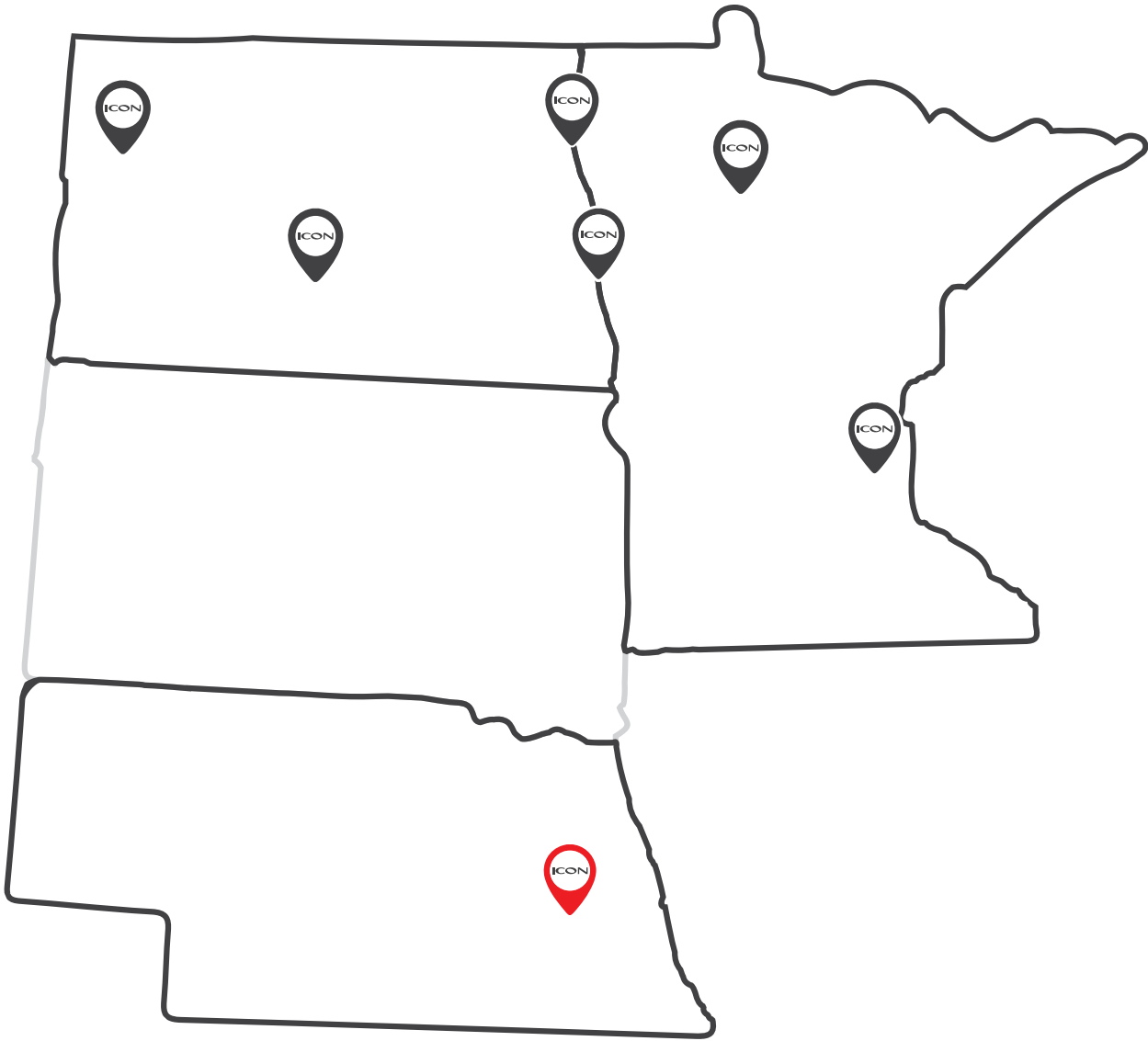
ASCE
AMERICAN SOCIETY OF CIVIL ENGINEERS



Construction Specifications Institute

N C A A
National Council of
Architectural Registration
Boards





7 OFFICES

NORTH DAKOTA | Grand Forks. West Fargo. Mandan. Watford City.
MINNESOTA | Bemidji. Minneapolis.
NEBRASKA | **Lincoln.**



PROJECT EXPERIENCE

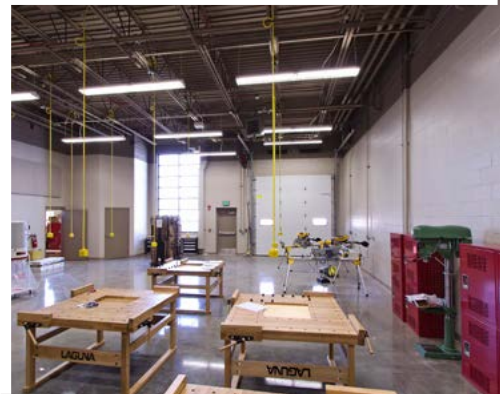


EXPERIENCED
EDUCATION
DESIGN
PROFESSIONALS



100+
K-12
COMPLETED
PROJECTS







THE ICON TEAM HAS WORKED ON OVER 100 K-12 SCHOOL PROJECTS

We have learned something new on every project and look forward to continuing to learn with each new project we work on. We are committed to delivering schools that meet the needs of the district and assist in fostering the success of both teachers and students.

K-12 EXPERIENCE

SIMILAR PROJECTS



- 2019** New Salem Public Schools Addition Study
- 2019** Mandan Public Schools High School Educational Adequacy Assessment
- 2019** Mandan Public Schools Red Trail Elementary Addition
- 2018** Mandan Public Schools High School Structural Assessment & Repairs
- 2018** Ray Nesson Public Schools Addition / Renovation
- 2018** Killdeer Masterplan and Facility Study
- 2018** Beulah High School Addition / Renovation
- 2018** Cavalier Masterplan and Facility Study
- 2018** Sacred Heart Elementary Addition
- 2018** Mandan Public School All Seasons Arena Renovation
- 2018** Maple Valley Public School Addition / Renovation
- 2017** Hatton Public School Facility Assessment and Masterplan
- 2017** Northwood School Addition and Renovation Study
- 2017** Beulah Public School Mechanical and Building Study
- 2017** McKenzie Public School Elementary Renovation
- 2016** Emerado K-8 Addition and Renovation
- 2015** Nedrose School District New K-12 School
- 2015** Mayville School District Feasibility Study
- 2015** Max School District K-12 Mechanical and Electrical Upgrade & Renovation
- 2015** Hillsboro School District New Sports Fields
- 2015** Hillsboro School District Expansion of Sports Center
- 2015** Hillsboro School District Elementary Addition
- 2015** Grafton School District New Middle School & Elementary Addition/Renovation
- 2015** Dakota Prairie K-12 Addition
- 2015** Westhope School District Addition and Renovation K-12
- 2013** New School District # 8 Master Plan
- 2012 2015** Devils Lake School District Renovation Prairie View Elementary
- 2012 2014** Devil Lake Renovation Minnie H Elementary School
- 2011** McKenzie County School District Watford City Elementary Addition and Renovation
- 2010** McKenzie County School District Masterplan
- 2010** Langdon School District Exterior Renovation
- 2010** Grand Forks Public Schools Schroeder Middle School
- 2010** Devils Lake Middle School Roofing Renovation
- 2009** Langdon School District School Consolidation Feasibility Study
- 2009** Hillsboro School District High School Science Classroom Renovation
- 2009** Harvey School Consolidation Feasibility Study
- 2009** Grand Forks Public Schools Lake Agassiz Elementary Addition and Renovation
- 2009** Devils Lake School District Sweetwater Elementary Addition and Renovation
- 2008** Grand Forks Public Schools Viking Elementary Renovation
- 2007** Northwood School District New K-12 School (FEMA)
- 2004** Northwood School District K-12 School Addition
- 2003** Grafton School District Locker Room Remodel
- 2003** Central Valley School District Gym/Locker Room Addition
- 2002** Hillsboro School District Multipurpose Addition



“

ICON has listened to our needs and exceeded them. I have been recommending them to all of the schools that are looking at school construction from classroom to sports complexes.

”

PAULA SUDA
Superintendent
Hillsboro Public School District

K-12 EXPERIENCE

WITHIN 5 YEARS

MANDAN PUBLIC SCHOOLS RED TRAIL ELEMENTARY ADDITION

Mandan, ND

RAY NESSON PUBLIC SCHOOLS ADDITION / RENOVATION

Ray, ND

KILLDEER MASTERPLAN AND FACILITY STUDY

Killdeer, ND

BEULAH HIGH SCHOOL ADDITION / RENOVATION

Beulah, ND

CAVALIER MASTERPLAN AND FACILITY STUDY

Cavalier, ND

SACRED HEART ELEMENTARY ADDITION

Maple Valley, ND

MAPLE VALLEY PUBLIC SCHOOL ADDITION / RENOVATION

Maple Valley, ND

HATTON PUBLIC SCHOOL FACILITY ASSESSMENT AND MASTERPLAN

Hatton, ND

NORTHWOOD SCHOOL ADDITION AND RENOVATION

Northwood, ND

BEULAH PUBLIC SCHOOL MECHANICAL AND BUILDING STUDY

Beulah, ND

MCKENZIE PUBLIC SCHOOL ELEMENTARY RENOVATION

Watford City, ND

EMERADO K-8 ADDITION AND RENOVATION

Emerado, ND

NEDROSE SCHOOL DISTRICT-NEW K-12 SCHOOL

Minot, ND



GRAFTON SCHOOL DISTRICT NEW MIDDLE SCHOOL AND ELEMENTARY ADDITION

GRAFTON, ND

Grafton Public School District passed a bond referendum to relocate and attach the middle school and the elementary school to the existing high school to create operational and safety efficiencies. ICON assisted in getting the referendum passed by helping develop a project website, creating mailers and brochures, and other informational resources for the project. The addition for the middle school is 80,000 s.f and includes 29 new classrooms. A small addition to the elementary school was also added which includes nine new classrooms to accommodate for growing enrollment. Overall, the addition includes classroom space for 350-400 students. A new 400-seat auditorium, multi-purpose gym, and new consolidated administrative spaces were also added. Renovations total 20,000 s.f. and included a required upgrade and addition of a sprinkler system throughout the building for more up to date safety measures.

KEY FACTS

- 9 new classrooms added to elementary school for increasing Pre-K and kindergarten grade levels
- 29 new classrooms for the middle school
- Commons area and media center to accommodate for the middle school students
- Addition of a 400-seat auditorium for use by the school and community
- Addition to kitchen
- 80,000 s.f. addition
- 20,000 s.f. renovation

Client: Grafton Public Schools

Date: 2016

Cost: \$17.5 Million

Reference: Jack Maus

Former Superintendent

(701) 257-6424

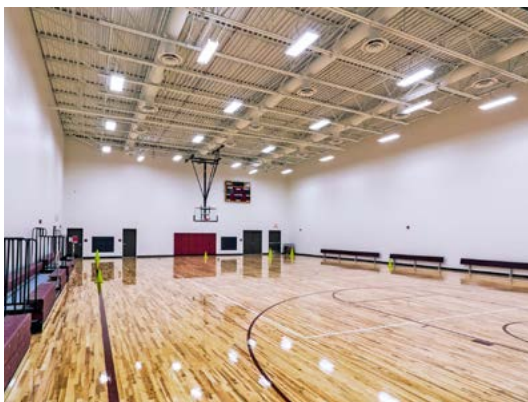
K-12 Enrollment **979** Students



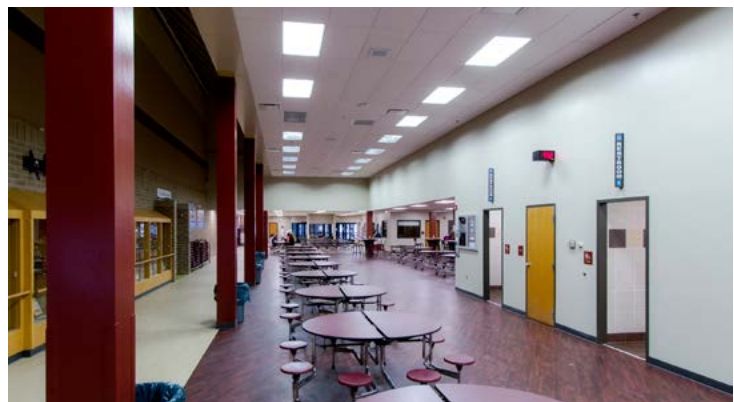
Auditorium



Commons



Gymnasium



Commons



NEDROSE SCHOOL DISTRICT NEW K-12 SCHOOL

MINOT, ND

The new Nedrose K-12 School is a school facility located outside of Minot, ND. The project included 22 classrooms designed for 21st Century learning principles, industrial technology, science labs, and music classes. Other spaces include a commons area, two full sized gymnasiums, a library, and administrative offices. The building also includes open and functional multi-use spaces and features natural lighting throughout. The new school is designed to meet a 500-student enrollment capacity and to expand without disruption. The site plan also includes football fields, baseball fields, and an adjacent park.

KEY FACTS

- 22 classrooms
- Two full size gymnasiums
- Kitchen
- Commons area
- Outdoor patio
- Administrative areas
- Divided into two wings for middle school and high school and elementary
- Master Planned with future expansion in mind
- Site planning to work with future park/school needs
- 91,500 s.f. new construction

Client: Nedrose School District

Date: 2016

Cost: \$24 million

Reference: Charles Miller

Superintendent

(701) 838-5552

K-12 Enrollment **456** Students



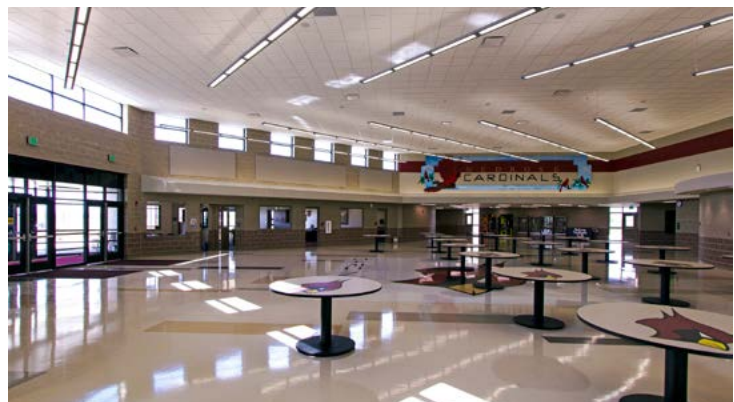
Exterior



Exercise Room



Shop Classroom



Commons



NORTHWOOD SCHOOL DISTRICT NEW K-12 SCHOOL

NORTHWOOD, ND

In late summer of 2007, an EF4 tornado struck Northwood, ND causing total destruction of the town's existing K-12 school. ICON responded immediately with team members to assess damage and begin strategic planning with the school district. ICON worked with the school district to analyze new school options and worked to develop a masterplan to rebuild a new K-12 school. Because ICON understood the importance of getting the school back up and running as soon as possible, we coordinated multiple bid packages and coordinated with FEMA to develop damage assessment reports to maximize the school district's insurance claims.

KEY FACTS

- Divided into two wings for K-8 and high school
- Designed with future expansion in mind
- Site planning to work with future park/school needs
- 95,000 s.f.
- Designed with LEED principles in mind
 - Sustainable design principles include geothermal heating
- Capable of increasing enrollment by 100% without expansion
- Two gymnasiums
 - Practice gym
 - Game/event gym

Client: Northwood Public Schools

Date: 2009

Cost: \$16 Million

Reference: Kevin Cole

Former Superintendent

(605) 823-4484

K-12 Enrollment **315** Students



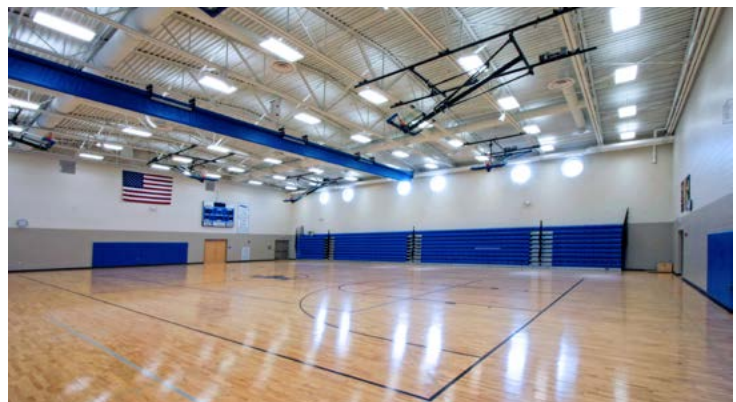
Collaboration Classrooms



Commons



Entry



Gymnasium



WATFORD CITY ELEMENTARY SCHOOL ADDITION AND RENOVATION

WATFORD CITY, ND

When the oil boom in western North Dakota dramatically increased Watford City's student enrollment, the McKenzie County School District chose ICON to lead the design of an addition and renovation of its K-5 Elementary School. Renovations included asbestos abatement of the existing facility, ADA and HVAC code compliance upgrades, and updating finishes to provide a consistent look throughout the entire building. A new gymnasium, a library, a computer lab, music rooms, and four classrooms were also added as part of the new construction. The design focused on bringing natural light into the building. This is illustrated in the new gymnasium, school entrances, and throughout the library where large expanses of glass overlook the adjacent football field.

KEY FACTS

- K-5 Elementary School
- Increased student capacity to 650 students
- Utilized CMAR method
- Natural light at key spaces
- 31,600 s.f. addition
- 44,000 s.f. renovation

Client: McKenzie County School District #1

Date: 2013

Cost: \$11.4 Million

Reference: Bradley Foss

Principal

(701) 444-2985

K-12 Enrollment **510** Students



Gymnasium Entry



Entry



Food Court



Gymnasium



SACRED HEART ELEMENTARY SCHOOL ADDITION

EAST GRAND FORKS, MN

Sacred Heart School is a K-12 Catholic School located in East Grand Forks, Minnesota. Increased enrollment over the last several years has created the need for additional classroom space. The addition will add two 4th grade classrooms, two 5th grade classrooms, two 6th grade classrooms, and one pre-school classroom. At Sacred Heart, Faith is very important, so it was vital that we implemented symbols of the Catholic Faith in our design. Examples include the large cross glass curtain wall that illuminates the commons area, and crosses in the classroom windows. Space for murals and other walls that showcase the liturgical art will also be included.

The new addition will be constructed to match the existing exterior finishes and key elements of the interior finishes including terrazzo floors and burnished block walls. While designing the addition, consideration was given to maximize the site to allow for the outdoor playground to remain. The playground area was reconfigured and updated with new equipment and a rubber tile surface.

KEY FACTS

- Single story addition
- 12,428 s.f.
- 7 new classrooms
- Commons area
- Renovated playground
- Symbols of Catholic Faith in design
- Can offer two sections of each grade K-6

Client: Sacred Heart School

Date: 2019

Cost: \$3 Million

Reference: Carl Adolphson

President

(218) 773-0877

K-12 Enrollment

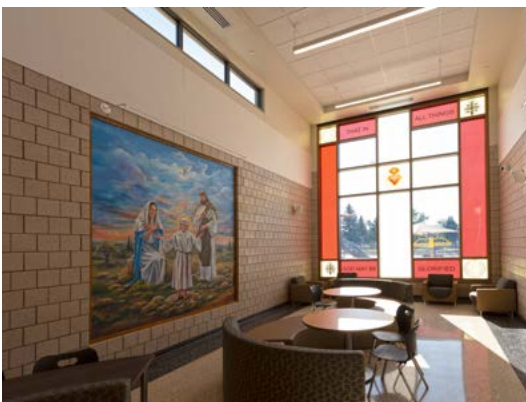
438 Students



Addition Rendering



Commons Area



Stained Glass Feature



Classroom



MAPLE VALLEY PUBLIC SCHOOL ADDITION AND RENOVATION

TOWER CITY, ND

Maple Valley Public School decided to consolidate two elementary schools into one addition to the existing high school. ICON was selected to lead the project. The project includes a new K-6 elementary addition to the high school, a new library, a new kitchen, and a commons area. An upgraded fire sprinkler system was also installed throughout the building.

KEY FACTS

- Consolidation of two elementary schools to one addition to the existing high school
- New K-6
- New library
- New kitchen
- Commons area
- Upgraded fire sprinkler system

Client: Maple Valley School District

Date: 2018

Cost: \$4 Million

Reference: Brian Wolf

Superintendent

(701) 749-2570

K-12 Enrollment **249** Students



Exterior



Commons Area



Lunch Room



Classroom



RAY-NESSON PUBLIC SCHOOL ADDITION AND RENOVATION

RAY, ND

The Ray-Nesson Public School District was given a \$10MM endowment and wanted to address increasing enrollment and outdated facilities and improve VoAg/CTE spaces that were damaged by a small fire. ICON was chosen to lead the design and due to additional project scope, a pre-referendum process as well. The community approved the bond referendum by 92% which allowed the school district to complete the project and have potential access to state funds and low interest loans.

Lack of space on the existing site as well as site grade presented unique challenges for ICON's team as to where a potential addition could be located. In the existing school building, previous additions were not accessible from the existing lower gymnasium level or the new gymnasium mezzanine and weight room areas. To address these issues, a two-story addition was placed at the Northwest portion of the site which allowed for the utilization of the existing exterior mechanical equipment. An elevator was added for access to the existing gym and all levels of the addition. Included in the addition is a large VoAg/CTE space, seven classrooms, and the remaining space was shelled out for the future construction of additional

classrooms and supporting spaces including a new science classroom/laboratory, restrooms, and a teachers' lounge. Also included in the project was a one-story gymnasium storage and entrance addition which provides access to the original gymnasium level. The existing VoAg/CTE space was renovated into an ITV classroom which allowed for expansion of the commons area with that area being able to be closed off as an additional classroom when needed.

Updates to the existing site included closing off one block of Second Ave W and connecting it to the South to provide space for new playground areas and additional parking, and grading updates to the North to help route water around the existing school.

Client: Ray-Nesson Public School District

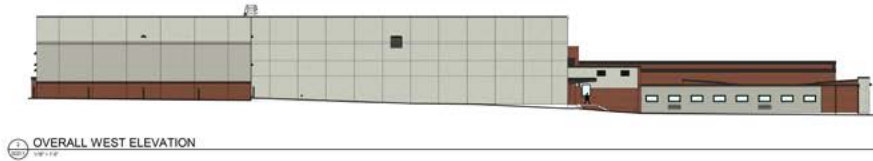
Date: 2020

Cost: \$9 Million

Reference: Ben Schafer

Superintendent

(701) 568-3301



KEY FACTS

- 2,000 s.f. renovation of commons space and VoAg/ CTE spaces
- 34,820 s.f. two story addition
 - Completion of the first floor
 - 3,500 s.f. CTE Shop
 - 7 Classrooms including a new band classroom, teachers' lounge, principal's office
 - Restrooms
 - Second floor containing a mechanical room, storage for the existing weight room
- 1,203 s.f. ADA compliant gymnasium entry and storage addition
- Lighting updates to replace outdated fixtures
- Site updates to address past water drainage issues
- Addition of fire sprinkler system for existing school
- Updates to exterior finishes
- Fenced in grass playground area
- Paved playground area with basketball court
 - Also provides 42 parking stalls for after-hours events
- 66 stall paved parking Lot





HILLSBORO SCHOOL DISTRICT

HILLSBORO, ND

ATHLETICS COMPLEX

Date: 2016 Cost: \$1.5 Million

Construction of new 400 meters running track, 750 person grandstands, concessions stand with handicap accessible restrooms, site fencing and site regrading. New football field/ track lighting provided and installed by owner. Construction scheduled for spring of 2016. Anticipated to be completed November of 2016.

FITNESS ADDITION

Date: 2015 Cost: \$2 Million

6,300 SF fitness center addition to elementary school shared by both the school and public. Construction time spanned over 8 months with completion of classroom space finished during summer for use that upcoming school year.

ELEMENTARY SCHOOL ADDITION

Date: 2015 Cost: \$2 Million

3,000 SF of added classroom space comprised of 3 classrooms and 2 speech therapy rooms.

MULTIPURPOSE ADDITION

Date: 2003 Cost: \$2.8 Million

Bond passed with support from 74% of voters. Accelerated construction schedule to conform with school district requirements. Multiple bid packages delivery method. Completed 2 months ahead of original schedule. The addition includes: Dual Court Gymnasium, Wrestling Mezzanine, Adaptable Locker Rooms, Community Room and Community Fitness Area

Client: Hillsboro Public Schools

Location: Hillsboro, ND

Reference: Paula Pederson
Superintendent
(701) 636-4360

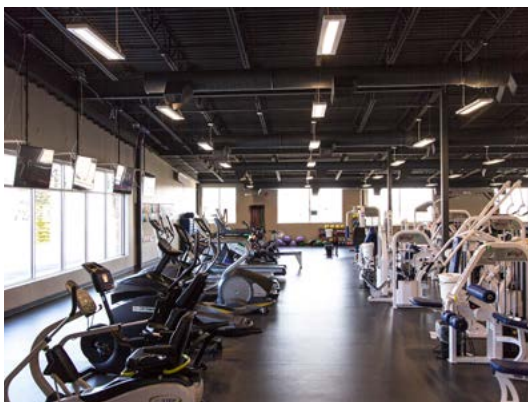
Mike Bitz
Former Superintendent
(701) 751-6500



Multipurpose Addition



Overall Athletics Complex



Fitness Room



Fitness Addition Exterior



NORTHWOOD PUBLIC SCHOOL ADDITION

NORTHWOOD, ND

Due to increasing enrollment, Northwood Public School needed more classroom space to accommodate the growing number of students and staff. The school board also saw a need for an auditorium to be used by both the school and the community for a variety of events. As the architect of the existing school that was built in 2009 following a devastating tornado, ICON was called upon again to provide architectural services to Northwood Public School. In fall of 2018, with ICON's leadership and guidance, the community approved the bond referendum by 75% to move forward with the project. ICON's design features additional classroom space in the elementary wing to include space for Title I, Special Education, Music Instruction, and general classrooms. The auditorium space includes seating for 380 occupants, theatre production support space, audio and lighting control rooms, a welcoming entry lobby, and dedicated men's and women's restrooms. The project also includes renovation work in the existing music room to provide additional storage space. Construction started on the project in the summer of 2019 and is expected to be complete for the start of the 2020/2021 school year.

KEY FACTS

- Addition of a 380-seat auditorium with Theatre Control Rooms, Entry Lobby, and Restrooms
- Addition of 5 classrooms

Client: Northwood Public School District

Date: 2020

Cost: \$5.8 Million

Reference: Shane Azure

Superintendent

(701) 587-5221



EMERADO K-8 SCHOOL ADDITION AND RENOVATION

EMERADO, ND

Emerado is a farming and military community near the Grand Forks Air Force base. With an anticipated increase in enrollment due to the Grand Sky Mission at the Air Force base, Emerado elementary school was running out of space. The project added a Pre-K classroom, a music room, and a student drop-off lane. ICON also renovated four existing classrooms and the restrooms.

KEY FACTS

- Renovation of four existing classrooms and restrooms
- Addition of one Pre-K classroom
- Addition of a music room
- Addition of a student drop-off lane
- Fire sprinklers upgrade

Client: Emerado Elementary School District

Location: Emerado, ND

Date: 2017

Cost: \$1.1 Million

Reference: Sara Bilden

Superintendent/Principal
(701) 785-2126



HATTON PUBLIC SCHOOL ADDITION AND RENOVATION

HATTON, ND

Hatton Public School in Hatton, ND needed updates due to aging facilities and deficient learning spaces. About half of the building is approximately 100 years old. Problems that the existing building faced due to outdated facilities include: lack of adequate space to accommodate multiple programs/functions; shortage of physical education, assembly, and community fitness space; indoor air quality and lighting; and inaccessibility for special education students. The outdated building had also proved ineffective when it comes to attracting and retaining staff and students.

ICON was chosen to address the needs of the school district and design a more updated building that fosters student learning and success. Additions will include four new classrooms, a new music room, a new gymnasium, and a new cafeteria/kitchen. The updated school will also feature an upgraded security system and fire sprinkler system throughout the entire building.

KEY FACTS

- Four new classrooms
- New music-room
- New gymnasium
- New cafeteria/kitchen
- Accessible special education programs at ground level
- New main entrance for better security
- Electronic security monitoring at each exterior entrance
- Fire sprinklers throughout entire building

Client: Hatton School District

Date: 2019

Cost: \$6.3 Million

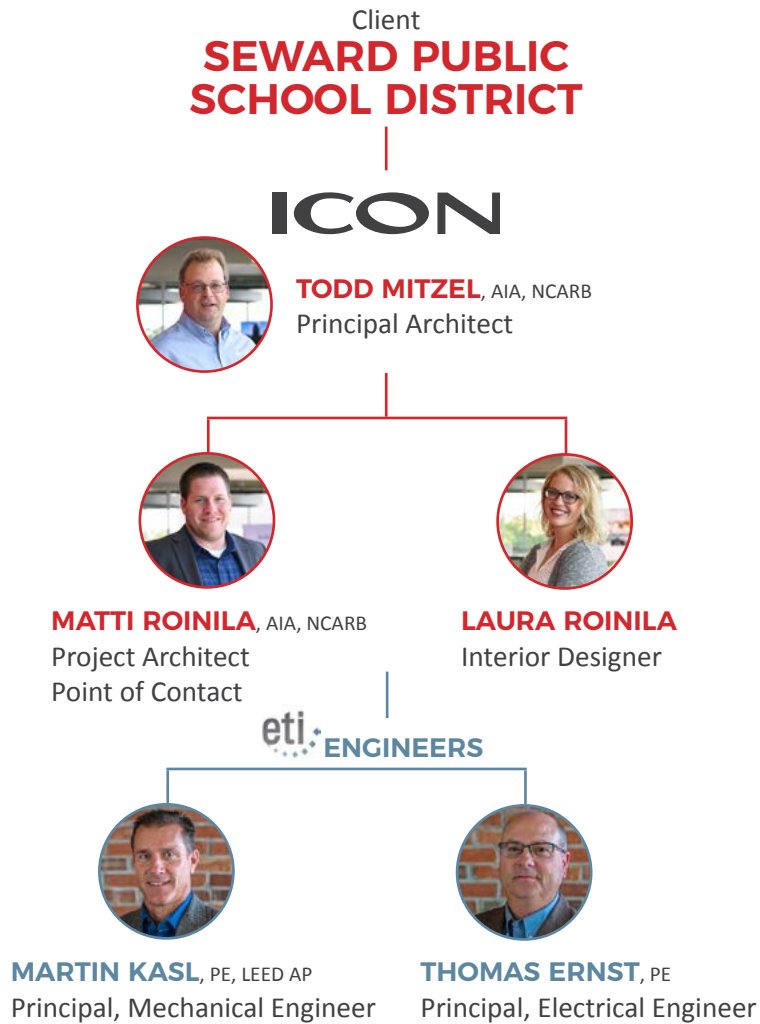
Reference: Kevin Rogers

Superintendent

(701) 543-3455

K-12 Enrollment **181** Students

PROJECT TEAM



PROJECT TEAM

We have a committed staff of professional individuals ready to go to work on your project. Our staff is trained in the latest system technologies, design techniques, and construction administration practices. ICON has solid working relationships with local and regional engineers and specialty consultants.

PROJECT TEAM MANAGEMENT

The Project Architect will be the main point of contact for communication between the Owner's building committee and the design team made up of different consultants. This streamlined means of communication helps facilitate collaborative building between the multiple project users and the team of consultants.

SPECIALTY CONSULTANTS / ENGINEERS

ICON typically engages specialty consultants as needed for projects. This decision is made between the Owner and ICON once the project requirements and specialty requirements are easily understood by all parties. ICON will be the main source of contact throughout the project.



Engineering Technologies Inc

Mechanical & Electrical Building Solutions
InnovativeComprehensiveProven



CONSULTING

Since 1972, ETI's comprehensive engineering solutions have resulted in a notable record of successful projects and repeat clients. From innovative new designs to challenging renovations, we've mastered the details to create building success.

PROJECT PLANNING

Our detailed feasibility studies and pre-design planning maximize energy efficiency, sustainability, and adaptability. From plant optimization to system life-cycle cost analysis, our consulting services enhance project outcomes.

CONSTRUCTION-PHASE SERVICES AND COMMISSIONING

Follow-through, attention to detail, and operational review complete ETI's focus on quality. ETI's project management, construction administration, and commissioning services assure smooth project completion and owner satisfaction.

STAFF

ETI consists of a staff of 35, including: mechanical engineers, electrical engineers, architectural engineers, LEED Accredited Professionals, telecommunications designers, a Registered Communications Distribution Designer (RCDD), a Commissioning Agent (CxA), Certified Lighting Designers (LC), technicians, a construction manager and administrative staff.

PRINCIPALS

Martin D. Kasl, PE, LEED AP, Mechanical Engineer
Daniel W. Schinstock, PE, Mechanical Engineer
Daniel L. Thompson, PE, Mechanical Engineer
Thomas A. Ernst, PE, Electrical Engineer
Derek R Kotschwar, PE, CxA, LEED AP, Mechanical Engineer
Shane M. Hoss, PE, RCDD, Architectural Engineer - Electrical
Justin L. Veik, PE, LEED AP, Architectural Engineer - Mechanical

ASSOCIATES

Tony L. Dupsky, PE, Architectural Engineer - Mechanical
Joel C. Thieman, Mechanical Designer
Bill J. Fleischman, Electrical Designer
Cindy Wood, Finance Manager

InnovativeComprehensiveProven

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inform@eti-engineers.com | www.eti-engineers.com



Engineering Technologies Inc
Mechanical & Electrical Building Solutions

Recent School Project Experience

Adams Middle School Cooling Tower Replacement, North Platte, NE

Ainsworth School Addition, Ainsworth, NE

Beatrice High & Middle Schools Misc. Electrical, Beatrice, NE

Bellevue Public Schools Wireless Network Upgrade, Bellevue, NE

Bellevue West High School Multi-zone Replacement, Bellevue, NE

Belmont Elementary School IAQ, Lincoln, NE

Bertha Barber Elementary Boiler Replacement, Bellevue, NE

Bertrand Public Schools Building Improvement, Bertrand, NE

Boone Central Public Schools Athletic Complex Phase II, Albion, NE

Boone Central School Renovations and Additions, Albion, NE

Boone Central Schools Study, Petersburg, NE

Broken Bow Public Schools High School HVAC Upgrades, Broken Bow, NE

Brownell Elementary School Fire Alarm Replacement, Lincoln, NE

Bryan Elementary Classroom/Gym Addition, Lexington, NE

Burwell High School HVAC Upgrades, Burwell, NE

Cambridge Public Schools HVAC Upgrades, Cambridge, NE

Centennial Public School Gymnasium/Classroom/Locker Room Addition, Utica, NE

Central City School Early Childhood & Administration, Central City, NE



TODD MITZEL

AIA, NCARB



PRINCIPAL ARCHITECT

Todd is the co-founder of ICON Architectural Group and is the principal production architect and Architect of Record on a majority of ICON's projects. He has over 25 years of architectural experience on a wide array of building types. One of his primary focuses is on Quality Control, Quality Assurance (QCQA) which gives ICON the ability to conduct independent internal reviews before issuing for permits.

Recent Experience

- Ray-Nesson Public School Addition and Renovation
- Maple Valley Public School Addition and Renovation
- Northwood Public School Addition
- New Salem-Almont Public School Expansion Study
- Killdeer Public School Masterplan and Facility Study
- Beulah High School Addition / Renovation Study

MATTI ROINILA

AIA, NCARB



PROJECT ARCHITECT

Matti leads all of ICON's large-scale projects from the design phase through to the bidding and delivery phases. Matti focuses on incorporating new technologies and design elements into ICON's workflow which lead to clear communication with clients and improved efficiencies in project delivery. Matti ensures that each project is completed in the most efficient means possible and that the design of each facility offers a unique solution while meeting the needs of the client.

Recent Experience

- Northwood Public School Addition
- Emerado K-8 School Addition & Renovation
- Maple Valley Public School Addition and Renovation
- Northrop Grumman at Grand Sky
- Northrop Grumman at Grand Sky Phase II Hangar Expansion
- Bank Forward Fargo
- Mason City Multipurpose Arena
- ICON Sports Center

LAURA ROINILA**INTERIOR DESIGNER**

Laura is the lead interior designer on the majority of ICON's K-12 projects. Her responsibilities include space planning, programming, 3-D visualization, finishes & furniture specifications and design, lighting design and selection, , finished material boards, budgeting, client presentations, and construction documents. She will also perform construction administration & site visits during the construction phase.

Recent Experience

- Northwood Public School Addition
- Hatton Eilson Public School Addition and Renovation
- Maple Valley Public School Addition and Renovation
- Emerado K-8 School Addition & Renovation
- Grafton School District New Middle School and Elementary Addition
- Northrop Grumman at Grand Sky
- Bank Forward Fargo

MARTIN KASL

PE, LEED AP

**PRINCIPAL ENGINEER**

Marty has more than 25 years of mechanical design and project management experience, including industrial boiler plant design and mechanical building systems. Marty is affiliated with the American Society of Heating, Refrigeration, and Air Conditioning Engineers (ASHRAE), and the Lincoln Chamber of Commerce.

Recent Experience

- Lincoln Public Schools
- Boone Central K-12 School Renovations and Additions
- Cross County New K-12 School
- Diller-Odell High School Addition
- Gibbon High School Facility Study and New K-12 School
- Hayes Center Public Schools High School Addition, Hayes

THOMAS ERNST

PE

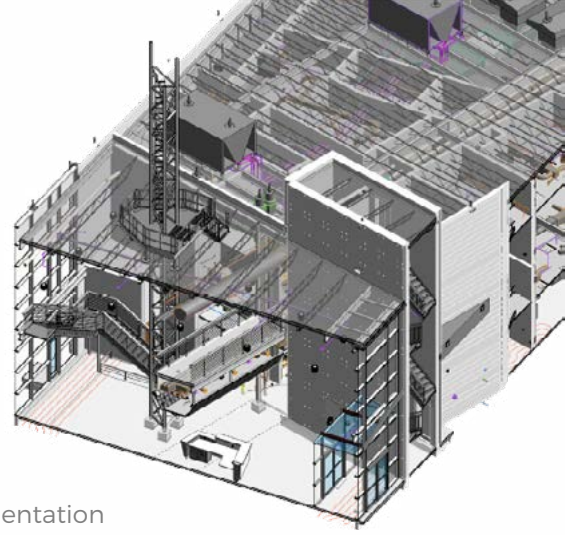
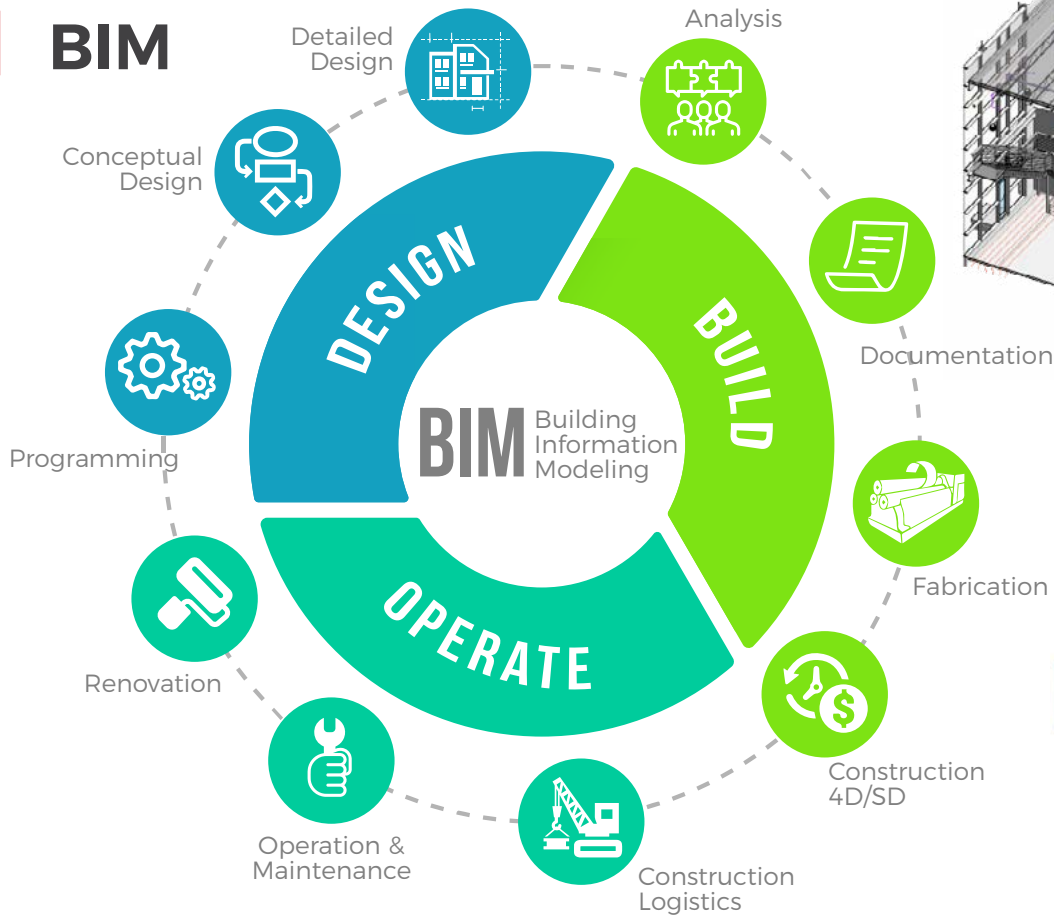
**PRINCIPAL ENGINEER**

Tom is a registered Electrical Engineer and is a Principal of ETI with over 20 years of experience. Since joining ETI in 1994, Tom has been the electrical engineer on numerous education facilities across the state of Nebraska. He has provided consulting services for electrical system requirements, interior/exterior lighting, and technology systems including security, cabling, fire alarm and life safety systems.

Recent Experience

- Lincoln Public Schools, Lincoln, NE:
 - Southeast High School IAQ Replacement
 - Southwest High School New Construction
 - North Star High School New Construction
 - Southwest & Southeast Pool Mechanical Modifications
 - Irving Middle School IAQ & Remodel
 - Lefler Middle School IAQ
 - Mickel Middle School IAQ Renovation

BIM



AUTODESK®
BIM 360™

BUILDING INFORMATION MODELING

Building Information Modeling (BIM) is an innovative method used to seamlessly bridge communication between architecture, engineering, and construction industries. With BIM, ICON can efficiently generate and exchange information, create digital representations of all stages of the building process, and simulate real-world workflow, increasing productivity and improving quality.

BIM benefits the client by providing expanded visualization to help them understand their project without having to translate to 2-D drawings. ICON is able to present “3-D imagery on the fly” of any room or space in the model and easily generate walkthroughs of the project to understand the progression of the spaces. In addition, solar studies can be created to study natural daylighting. All of these tools assist the client in fully visualizing the project and realizing the benefits that the traditional 2-D process has failed to provide.

Upon completion of the project, the model will be an “as-built” representation of the building. Facility owners are embracing the benefits of BIM and obtaining the model for their operations. The model can be used as a tool by the client for future space planning, and monitoring and quantifying fixtures, furnishings, and equipment. In addition, the client can monitor energy performance and facilitate renovation and maintenance work as needed.



3D VISUALIZATION

ICON strives to leverage technology to assist with the communication process throughout our projects. An example of this is our use of three-dimensional (3D) visualizations. With 3D visualizations, we are able to communicate our design intentions to everyone in the design committee, even those who cannot read the traditional architectural drawings. 3D models and animations bring proposed projects to life with realistic accuracy. This exciting technology is utilized in almost every ICON project and it has been met with enthusiasm and has helped to inspire many projects.

PRELIMINARY DESIGN



BUILT PROJECT



UND Law School - University of North Dakota



Nedrose Public School



McKenzie County Courthouse

FEE PROPOSAL



Fees listed below are for normal services as outlined in AIA Document B143 – 2014.

FEE PROPOSAL

DESIGN SERVICES

- Architectural
- Mechanical
- Electrical

FIXED FEE BREAKDOWN

- Restroom Remodel(4) Fixed Fee - \$10,000
- Fire Alarm System Upgrade Fixed Fee - \$22,600
- Remodel of Family Consumer Science Room Fixed Fee - \$6,400

Programming (5%)

Schematic & Design Development (35%)

Construction Documents (35%)

Bidding (5%)

Construction Administration (20%)

REIMBURSABLE EXPENSES

Our reimbursable expenses will be limited on this project as Seward is local to ICON, and the fixed fee is inclusive of our anticipated project expenses. Included within our fee is \$500 of printing expenses. Any other reimbursable expenses will not be submitted without prior approval by Seward School District.

REFERENCES

The majority of ICON Architectural Group's workload is from repeat clients and referrals who understand and appreciate the commitment ICON has to the success of their projects. We believe continuity of communication is the key to a successful project, and we pride ourselves in direct principal involvement in each project.

PAULA SUDA

Superintendent
Hillsboro School District
(701) 636-4360

JACK MAUS

Superintendent
St. Thomas School District
Former Superintendent
Grafton Public Schools
(701) 257-6424

BRIAN WOLF

Superintendent
Maple Valley Public School
(701) 749-2570

KEVIN COLES

Superintendent
Hot Springs School District
Former Superintendent
Northwood School District
(605) 745-4145

TRAVIS JORDAN

Superintendent
Beulah Public Schools
(701) 873-2237

JOHN GRUENBERG

Superintendent
Powers Lake School District
(701) 464-5432

SCOTT PRIVRATSKY

Superintendent
Devils Lake School District
(701) 662-7640

MIKE BITZ

Superintendent
Mandan Public Schools
(701) 751-6500

VICTORIA HAIDER

Nedrose School Board President
(701) 833-1324

BRADLEY FOSS

Principal
Watford City Elementary School
(701) 444-2985

BRANDON BAUMBACH

School Board Member
Emerado Public Schools
(218) 791-0909

SHANE AZURE

Superintendent
Northwood School District
(701) 587-5221

CARL ADOLPHSON

Superintendent
Sacred Heart Catholic School
(218) 773-0877

STEVE HOLEN

Superintendent
McKenzie County School District
(701) 444-3626

CHAD RUZICKA

Directory of Buildings and Ground
Grafton Public Schools
(701) 352-1930

KEVIN ROGERS

Superintendent
Hatton Public Schools
(701) 543-3455

STEVE SWIONTEK

Superintendent
Larimore School District
(701) 343-2366

DR. MARK SANFORD

House Representative
Former Superintendent
Grand Forks School District
(701) 772-4236

STATE OF NEBRASKA

United States of America, }
State of Nebraska }

Secretary of State
State Capitol
Lincoln, Nebraska

I, Robert B. Evnen, Secretary of State of the
State of Nebraska, do hereby certify that

ICON ARCHITECTURAL GROUP LLC

**a North Dakota limited liability company is authorized to transact business in
Nebraska;**

**all fees, taxes, and penalties due under the Nebraska Uniform Limited
Liability Company Act or other law to the Secretary of State have been paid;**

**the Company's most recent biennial report required by section 21-125 has
been filed by the Secretary of State;**

**the Secretary of State has not revoked the Company's Certificate of Authority
and has not filed a notice of cancellation.**

*This certificate is not to be construed as an endorsement,
recommendation, or notice of approval of the entity's financial
condition or business activities and practices.*

In Testimony Whereof,

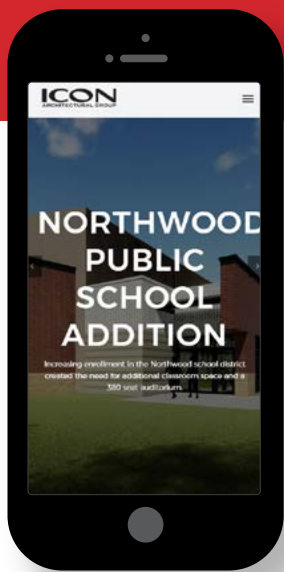
I have hereunto set my hand and
affixed the Great Seal of the
State of Nebraska on this date of

October 14, 2019



A handwritten signature in black ink, reading "Robert B. Evnen".

Secretary of State



Visit us online

ICONARCHITECTS.COM/K-12

THANK YOU
FOR CONSIDERING US!



ICON
ARCHITECTURAL GROUP

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The
Clark
Enersen
Partners



QUALIFICATIONS TO PROVIDE PROFESSIONAL

ARCHITECTURAL AND ENGINEERING SERVICES

Seward Public Schools, High School Renovation Projects | November 4, 2019



1010 Lincoln Mall, Suite 200
Lincoln, NE 68508
402.477.9291

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Tim Ripp, AIA, LEED AP
Principal-In-Charge | Project Manager
tim.ripp@clarkenersen.com
402.477.9291

Dr. Josh Fields
Seward Public Schools
410 South Street
Seward, NE 68434

November 4, 2019

Members of the Selection Committee:

On behalf of The Clark Enersen Partners, I would like to express our desire and interest in providing architecture and engineering services for the Seward Public Schools High School renovation and improvement projects. We enjoyed working with you on your new Middle School project in 2012, and would be honored to engage with you again to help achieve your goals and objectives for this endeavor.

Founded in 1946, our firm has designed PK-12 schools all across Nebraska for 73 years. In the past 12 years alone, we have planned and/or designed more than \$370 million worth of school construction, a majority of which includes renovations similar to those proposed for the Seward High School. Through our work and continuing education activities, we are able to stay current with emerging trends in school design. By collaborating with school stakeholders, we will be able to share and vet ideas to discover the best solutions for Seward Public Schools.

It has been our experience that renovations to restrooms, classrooms, and fire alarm systems require a significant amount of multi-disciplinary coordination. Our ability to provide all design services with our in-house team of architects, interior designers, and mechanical, electrical, and structural engineers will greatly enhance project communication and coordination. Our design team will be able to meet face to face on a daily basis to review "what if" scenarios and the completeness of design drawings. This level of coordination will lead to the timely completion of thorough and accurate plans and the seamless integration of engineering systems within each space. Ultimately, this will allow for accurate and responsible pricing by contractors, spaces and systems that function at an extremely high level, and systems that can be easily operated and maintained by your maintenance staff. Architecture firms that outsource engineering services will mostly rely on electronic forms of communication with their consultants, which can lead to delayed response and misinterpreted decisions.

We are excited about the Seward High School renovation and improvement projects and look forward to working closely with you to achieve your goals and objectives. Thank you for considering The Clark Enersen Partners.

Sincerely,

Tim Ripp, AIA, LEED AP
Principal-In-Charge | Project Manager



TABLE OF CONTENTS

<i>Technical Qualifications</i>	4
<i>Experience</i>	9
<i>Personnel</i>	14
<i>Licensure in Nebraska</i>	19
<i>References</i>	20
<i>Cost of Services</i>	21



PLEASANTON PUBLIC SCHOOL | PLEASANTON, NE



EXETER-MILLIGAN PUBLIC SCHOOL | EXETER, NE

THE CLARK ENERSEN PARTNERS FIRM PROFILE

ARCHITECTURE | ENGINEERING | INTERIOR DESIGN

Improving education—and our communities—with better school design has been part of our mission for more than 73 years. One of our firm's first major commissions after becoming incorporated in 1946 was the Hastings, Nebraska Senior High School. Since then, our firm has created a legacy of designing quality learning environments for schools throughout Nebraska. Among these is the new Seward Middle School that was completed in 2012. We are proud of our heritage and find schools to be among the most rewarding work that we do.

All design services needed for the Seward Public Schools High School project will be provided by our talented in-house staff of architects, interior designers, and mechanical, electrical, and structural engineers. Restroom and classroom renovations, and fire alarm system upgrades can be technically challenging projects that require coordination between multiple design disciplines. By virtue of our in-house capabilities in all of the design disciplines required to complete the project, our entire design team will be able to meet face to face whenever needed to discuss design challenges and develop solutions that seamlessly integrate architectural, engineering, and interior design features and systems. The result will be restrooms, a Family Consumer Science classroom, and fire alarm systems that work on all levels, are cost effective, and are able to be easily operated and maintained for many years.

On the following pages, we provide you with our technical qualifications as it applies to our approach for school renovation and improvement projects.

THE CLARK ENERSEN PARTNERS

1010 Lincoln Mall, Suite 200
Lincoln, NE 68508

ESTABLISHED: 1946

PRINCIPAL TO CONTACT:

Tim Ripp AIA, LEED AP
Principal-In-Charge | Project Manager
tim.ripp@clarkenersen.com

clarkenersen.com

SIZE OF FIRM

Architects	25
Arch Designers and Drafters	14
Landscape Architects	7
Landscape Designers	2
Interior Designers	6
Civil Engineers	4
Electrical Engineers	5
Mechanical Engineers	9
Structural Engineers	3
Engineering Designers/Drafters	18
Construction Administration	8
Administrative	15
TOTAL PERSONNEL	116



DISTRICT OR1, PALMYRA HIGH SCHOOL | PALMYRA, NE



ELKHORN VALLEY PUBLIC SCHOOLS | ELKHORN VALLEY, NE

TECHNICAL APPROACH

Our methodology is supported by an approach that fosters collaboration and honest dialogue, and the seamless integration of all design elements and systems. We will encourage everyone on the team to communicate their ideas, concerns, and potential solutions based on what they believe to be in the best interest of the Seward Public Schools. We promise to tell you what you need to hear as opposed to what we think you may want to hear and welcome similar input from all stakeholders. This open communication allows thorough vetting of issues and concerns and ultimately, allows the best ideas to rise to the top. Accordingly, we offer the following approach to your high school renovation and improvement projects.

EXISTING FACILITY INVESTIGATION

Due the technical nature of your restroom, fire alarm system, and Family Consumer Science classroom renovations, it will also be important to develop a thorough understanding of existing conditions. We believe that a detailed visual inspection is the best way to develop design solutions that work within the existing structure. It will also help us to develop accurate cost estimates and reduce the frequency and magnitude of surprises during construction. Accordingly, we will conduct a building investigation to determine the following:

- Condition and capacity of HVAC, plumbing, electrical, and structural systems
- Location of any potential physical barriers that would obstruct desired system solutions
- Condition of lighting systems
- Power system capacity and suitability for anticipated functions
- Building envelope and roof conditions
- Necessary code and ADA upgrades
- Condition of existing surfaces and materials

These visual inspections will also help us assess reconfiguration options for existing spaces which may reduce the amount of new square footage needed to meet your long-term needs.



DISTRICT OR1, BENNET ELEMENTARY SCHOOL | BENNET, NE

SCHEMATIC DESIGN

We will conduct a schematic design workshop with appropriate school stakeholders to identify spatial requirements for the Family Consumer Science classroom, and other desired features associated with the restroom and fire alarm system improvements. Using leading-industry design programs, our team will develop three-dimensional design solutions in real time with the workshop participants. This will allow everyone to quickly visualize how the spaces will function and what they will look like. We will also begin to identify potential mechanical, electrical, and structural system solutions. Various options will be created and we will be able to modify these schematic concepts during the workshop based on input from the group. Cost estimates will be developed using our extensive data base of costs for school projects and by consulting with local contractors. Workshops will be facilitated until consensus is achieved on the preferred schematic design solution. It has been our experience that this workshop scenario helps to facilitate timely completion of the schematic design process. Our team will also attend school Board meetings, and help present the schematic design solution for approval.

DEVELOPMENT OF CONSTRUCTION PHASING PLAN

We understand that these projects may be implemented over time as funds become available. Also, while construction may be able to take place during breaks in the school calendar, it is possible that some construction could occur during the school year and that your high school will need to remain operational during this process. Accordingly, a phased implementation plan will be developed for the restroom, Family Consumer Science classroom, and fire alarm system renovations that is prioritized according to need and available funds. Our in-house capabilities allow us to quickly and efficiently develop a plan that takes into account what needs to be done during each phase in a manner that makes the completion of each subsequent phase less disruptive and more cost effective. The Clark Enersen Partners has an excellent track record of accomplishing these objectives on technical infrastructure renovation projects. The integration of our in-house capabilities in architecture, and mechanical, electrical, and structural engineering is the major reason for our success. On a daily basis, our project team can discuss challenges and issues associated with construction staging and phasing. We continually evaluate the impact of design decisions and construction activity on day-to-day operations.

A successful phasing plan should take root during the early stages of design. A clear and concise construction phasing plan will allow the Contractor to do what they do best in a cost effective and expedient manner without putting the building's occupants at risk and with minimal disruptions. We will work closely with the Seward Public School District to identify options for meeting these objectives. This may include keeping existing mechanical, electrical, and utility systems operational during construction and transition. It may be important to identify potential swing spaces and to minimize the number of times that occupants will need to relocate. The ebb and flow of the academic schedule will inform the timing of intensive construction periods. Our team will work with you to identify alternate pedestrian routes and parking spaces. It is recommended that a communication plan be developed to inform students, faculty, and patrons of what to expect and the timing of construction activities. Dust and odor control, as well as methods to provide fire protection during construction, will be evaluated throughout the entire design process. We will also keep in mind issues related to construction staging and the storage of construction equipment. Typically, we color code our phasing plans in both axonometric and spreadsheet form in order to help the Contractor identify the timing of spaces to be renovated.



DAVID CITY PUBLIC SCHOOL, ADDITION AND RENOVATION | DAVID CITY, NE

DESIGN DEVELOPMENT

Once the schematic design plan has been approved, and funds become available for each phase, we will transition into the Design Development phase of each respective project. During this phase, our team will work closely with your identified key representatives to identify specific architectural, interior design, mechanical, electrical, structural, and if necessary, civil engineering systems and solutions. We will also include wall sections and specific size, character, and location of architectural and interior design materials. An estimate of construction costs will concurrently be updated to ensure the project stays on budget.

LIFE CYCLE COST ANALYSIS

When identifying specific systems and materials for each project, we will examine the long-term operational costs of several potential systems and building materials versus start-up costs. “Like” products from multiple vendors will be evaluated in regard to various purchase, performance, and economic data. Next, products will be ranked based on overall costs over a 20-year period and determine the most effective selection. In some instances, it may be more cost effective to specify a system, machine, or material with a higher purchase price because of the estimated savings that may be realized over the anticipated life of the product. We have developed a customized software program to assist in this analysis that is thorough and has proven to be accurate.



LPS, MOORE MIDDLE SCHOOL | LINCOLN, NE

CONSTRUCTION DOCUMENTS

During this phase, we will further refine the design development plans to produce documents suitable for competitive bidding. Our in-house capabilities in each of these disciplines help us to provide thorough and accurate documents that are second-to-none. Few firms match our level of detail. This detail reduces ambiguity and guesswork by the contractor, resulting in near-accurate cost estimates. Our construction documents include as much information and detail as possible to minimize guesswork by the construction administrator.

CONSTRUCTION ADMINISTRATION

We view construction administration as one of the most important services that we provide. Our team will serve as your advocate and work to protect your interests during the entire construction process. This will begin by conducting a pre-construction meeting with the school representatives, members of our design team, and the general contractor. This meeting will establish protocol for all future communication and establish key project milestones. Once construction has begun, we will visit the site on a regular basis, answer questions and resolve conflicts as they arise, review shop drawings and test reports, and help process change orders. We will determine the substantial completion date and issue the Certificate of Substantial Completion. Our construction administrator will communicate with you after each site visit, and issue monthly project progress reports or as needed depending upon the schedule. An 11-month post occupancy review for warranty items will also be conducted.



ELKHORN VALLEY PUBLIC SCHOOLS | TILDEN, NE

INTRODUCTION TO EXPERIENCE

The Clark Enersen Partners has a 73-year history of school design, including 65 projects for 25 school districts in Nebraska in the past 12 years. Through our previous design work on the Seward Middle School, we understand your district's approach to educating your students as well as your expectations for architectural and engineering design.

As shared previously, our firm offers in-house expertise in all of design services necessary for the Seward High School renovation and improvements project—program verification, architecture, interior design, and structural, electrical, and mechanical engineering, and construction administration. This allows us to take a holistic approach to design. All members of the team will be able to meet on a daily basis to evaluate “what if” scenarios and evaluate the impact of architectural solutions on engineering systems. This approach leads to a seamless integration of the building systems through a thorough vetting of the following key school design considerations.

FLEXIBILITY

We understand that having the flexibility to address future changes in technology and teaching methods is an important consideration in school design. We will incorporate as much flexibility into the design as possible. Our team will explore opportunities to integrate power distribution and HVAC systems in such a way as to allow for the easy reconfiguration of spaces when needed.

NATURAL LIGHT AND THE LEARNING ENVIRONMENT

We understand how architecture can help promote effective learning. Abundant natural light, the right colors, and sensitivity to acoustics can all help create a comfortable and engaging environment. Our team designs settings that are light, open, airy, comfortable, and orderly as we understand how these design elements foster interaction and collaboration. We take great care to avoid colors, materials, and configurations that may be perceived as claustrophobic, dark, chaotic, or loud and will also take into consideration the existing color scheme and adapt accordingly.

HIGH-FUNCTIONING SCHOOLS

Our in-house capabilities in architecture, interior design, and engineering will help us design the renovation and improvements to the fire safety systems and ADA design so that they all function in concert. We also use 3-D modeling to help you visualize how systems and spaces work together.

DURABLE AND SUSTAINABLE MATERIALS AND SYSTEMS

We believe in innovation, not experimentation, when it comes to the selection and integration of building systems and materials. Our team has in-depth experience with many sustainable systems, materials, techniques, and technologies and will utilize proven solutions, our creativity, and our experience to integrate innovative solutions as needed. We must all be confident and comfortable with the performance potential of all systems and materials that are selected.

On the following pages we provide examples of our work that incorporates these and other innovative design features.



EXPERIENCE

LINCOLN PUBLIC SCHOOLS FIRE ALARM COMMUNICATOR PROJECT

LINCOLN, NEBRASKA

We worked with Lincoln Public Schools to add provisions for fire alarm communicators at each of the district's schools and administrative facilities. This project entailed detailed field investigations to determine existing equipment capabilities and pathways for new wiring to accommodate the addition of the communicators. Documents were then created for each facility that required new wiring in order to detail the work required and allow the project to be bid. We were able to use multiple staff members to subdivide the district and accomplish the design in a matter of weeks.





LINCOLN PUBLIC SCHOOLS HUMANN ELEMENTARY SCHOOL RENOVATION AND ADDITION

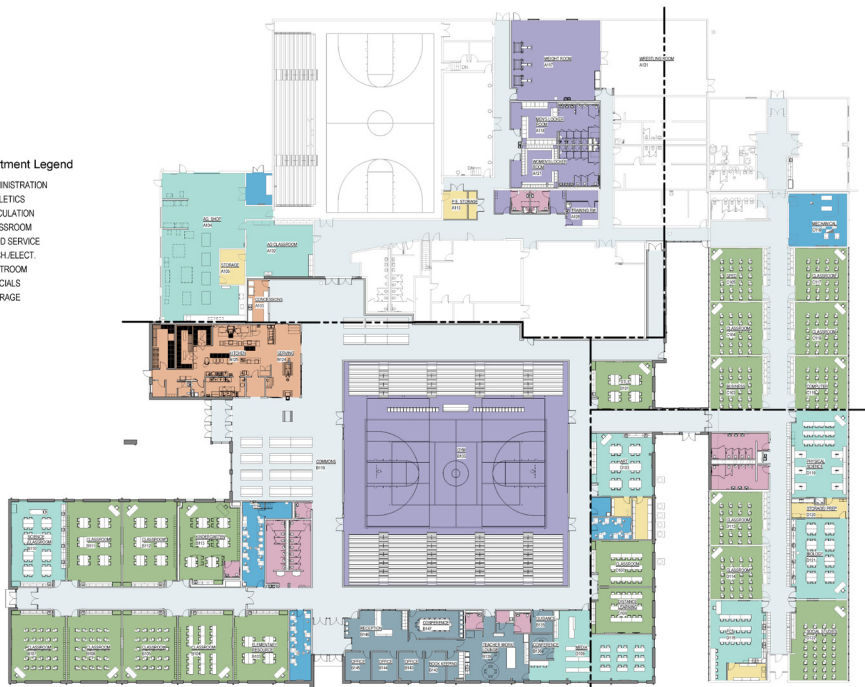
LINCOLN, NEBRASKA

Humann Elementary School is an 80,282-square-foot facility on a 9.76-acre site. Originally built in 1990, the building sustained normal wear and tear, technology became antiquated, and the HVAC systems were no longer energy efficient. As a result, The Clark Enersen Partners was selected to complete a major renovation and expansion to the school. The renovations included improvements to the main office that now features a more secure entrance, a replacement of the existing HVAC system with a new ground source heat pump system, improved technology throughout the building, a new sound enhancement system in each classroom, and new windows. The addition created four new classrooms, a new entry canopy, new furniture and fixtures, and expanded parking. The \$9 million project was completed in time to start the 2017-2018 school year.



Department Legend

- ADMINISTRATION
- ATHLETICS
- CIRCULATION
- CLASSROOM
- FOOD SERVICE
- MECH. ELEC.
- RESTROOM
- SPECIALS
- STORAGE



EXPERIENCE



ARAPAHOE PUBLIC SCHOOLS ADDITION & RENOVATION | FAMILY CONSUMER SCIENCE

ARAPAHOE, NEBRASKA

We recently completed work with Arapahoe Public Schools in Arapahoe, Nebraska on an addition and renovation of their existing facilities. The project included the demolition of the existing high school, renovation of the existing elementary school to be used as the new high school with the replacement of classroom/lab spaces for family consumer science, physical science, and biology, as well as renovations to general purpose classrooms and complete replacement of restrooms for the existing building wing. The 45,000-square-foot addition is comprised of a new elementary classroom wing, administrative area with a secure entrance, new media center, new art room, new resource rooms, a new kitchen and commons as well as a new competition gym. The project was driven by a desire to create a safer and more secure learning environment as well as a desire to improve failing infrastructure in the existing facilities.

The project was supported by a successful \$12.67 million bond issue. The Clark Enersen Partners provided support to the district through the bond campaign. That support included conceptual design of numerous options, presentations at public meetings, assistance with bond campaign materials, assistance with sizing the bond, and help in formulating bond committees. The project scope was derived through input from the school administration, school board, staff, and surveys conducted at public meetings.

EXPERIENCE



LPS, KLOEFKORN ELEMENTARY SCHOOL | LINCOLN, NE



WEST HOLT PUBLIC SCHOOLS | ATKINSON, NE

ADDITIONAL SCHOOL EXPERIENCE

Schuyler Central High School Addition
 Elkhorn Valley Public Schools, Renovation & Expansion
 David City Public Schools, HVAC Replacement
 David City Public Schools, New Weight Room & Commons
 West Holt Public Schools, Renovations & Additions
 Sterling Public Schools Addition and Renovation
 Pleasanton Public Schools, Addition & Renovation
 Thayer Central Community Schools, Performance Criteria Development
 Twin River Public School, Science, Technology, and Math Distance Learning
 Exeter-Milligan Public Schools, High School Expansion & Renovation
 Freeman Public Schools, Performance Gymnasium Addition
 Seward Public Schools, New Middle School
 Lincoln Christian Schools, Master Plan & HVAC Upgrades
 Fillmore Central Public Schools, Interior Renovation
 Pius X High School, Renovation & Expansion
 Friend Public Schools, Gym/Commons Addition & Renovations
 Lincoln Public Schools, Kloefkorn Elementary School
 Lincoln Public Schools, Beattie Elementary, HVAC & Building Improvements
 Lincoln Public Schools, Elliott Elementary Plaza
 Lincoln Public Schools, Moore Middle School & Copple Family YMCA
 Lincoln Public Schools, Lincoln High, HVAC Upgrade, Addition & Improvements
 Lincoln Public Schools, East High, HVAC Upgrade, Addition & Improvements
 Lincoln Public Schools, Dawes Middle, CAM Fund Improvements
 Lincoln Public Schools, Beechner Field Master Plan & Renovation
 Lincoln Public Schools, Yankee Hill School, Renovation & Addition
 Hastings Public Schools, Alcott, Longfellow, & Morton Elementary Audits
 Hastings Public Schools, New Middle School
 Syracuse Public Schools, High School Addition & Renovation
 Kearney Public Schools, New Meadowlark Elementary School
 Kearney Public Schools, Central Elementary School Improvements
 Kearney Public Schools, Northeast Elementary Improvements
 Kearney Public Schools, Bryant Elementary School Renovation
 Kearney Public Schools, Emerson Elementary School Renovation
 Kearney Public Schools, Glenwood Elementary School Improvements

INTRODUCTION TO THE TEAM

By virtue of our PK-12 school specialization, and in-house capabilities in architecture, interior design, and mechanical, electrical, and structural engineering, we are perfectly structured to provide comprehensive design services for the Seward High School renovation project. We are able to cover every aspect, as outlined in the RFP, without having to outsource any professional services, which will result in an efficient and streamlined process. Listed below are our key team members, including their brief approach to services that will be provided.

Tim Ripp, AIA, LEED AP, will lead the team as Project Manager. He is a Senior Principal for the firm, an architect, and Director of Construction Administration. He will be the primary contact for Seward Public Schools, lead all project meetings, coordinate the day-to-day activities of the project team, and oversee the process. He has served in this capacity on virtually all of our PK-12 projects since 2006. His organizational skills, previous PK-12 experience, including work for Seward Public Schools, and knowledge of code/life safety/security requirements make him perfectly suited for this role.

Sarah Janiak, AIA, LEED AP, will work closely with Tim and other members of the team to develop architectural design solutions for the Seward High School renovation and improvement projects. She has been involved in many of our recent school projects including renovation and expansion projects for East Butler Public Schools, Elkhorn Valley Public Schools, and West Point Beemer Public Schools.

Kara Hinrichs, will be our lead interior designer. She has served in this role on a majority of our PK-12 experience over the past eight years. Kara understands how to design learning environments that foster interaction and collaboration. She uses light, color, shapes, and textures to create an engaging, welcoming, and stimulating environment. She understands how to integrate technology with furnishings for easy access and flexibility.

T.J. Schirmer, PE, LEED AP, will be our team's electrical engineer. He will be responsible for lighting, power distribution, and fire alarm/life safety systems. He has been involved in nearly every one of our PK-12 schools projects and has specialized expertise in school technology, power distribution, lighting, and life safety systems. As a Senior Principal in the firm, T.J. has 23 years of experience in electrical engineering design.

Adam Kent will be our lead mechanical and plumbing system designer. He has more than 15 years of experience in HVAC and plumbing system design, and has developed a reputation among school clients and contractors for developing practical and cost-effective mechanical solutions.

Britton Wilson, PE, LEED AP, will also provide mechanical and plumbing engineering services for the Seward High School renovation and improvement projects. His areas of specialization include, but are not limited to, plumbing and specialty piping systems design, hydronic systems design, specifications writing, and cost estimating.

Sandi Davison, PE, will be our lead structural engineer. If needed, she will evaluate and design structural systems to support our architectural and engineering solutions. With more than 20 years of experience, Sandi has a strong understanding of structural systems typically associated with PK-12 construction.

On the following pages, we provide resumes of these key individuals that highlight their relevant experience.

TIM RIPP AIA, LEED AP
Principal-In-Charge, Project Manager

SARAH JANIAK AIA, LEED AP
Project Architect

KARA HINRICHS
Interior Designer

T.J. SCHIRMER PE, LEED AP
Electrical Engineer

ADAM KENT
Mechanical Engineering

BRITTON WILSON PE, LEED AP
Mechanical Engineer

SANDI DAVISON PE
Structural Engineer

MICHAEL RIPP
Construction Administrator



LPS, KLOEFKORN ELEMENTARY SCHOOL | LINCOLN, NE



ARAPAHOE PUBLIC SCHOOL RENOVATION AND ADDITION | ARAPAHOE, NE



TIM RIPP AIA, LEED AP
Project Manager | Architect

Tim is an architect and Senior Principal for the firm. As the Project Manager, he will coordinate the day-to-day activities of the design team and oversee the entire process. He understands the importance of strong communication skills between each design discipline and instinctively knows when to sit down, face-to-face, with the team to work through “what-if” scenarios and devise innovative solutions.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Lincoln Public Schools, Humann Elementary School Renovation | Moore Middle School and Copple Family YMCA | Lincoln East and High Schools IAQ Improvements, Renovation, and Addition | Kloefkorn Elementary School | Beattie Elementary Improvements - Lincoln, NE
- Elkhorn Valley Public Schools, Renovation and Addition - Tilden, NE
- District OR1, Palmyra High School Renovation and Addition - Palmyra, NE
- District OR1, Bennet Elementary Renovation and Addition - Bennet, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- Schuyler Central High School Addition - Schuyler, NE
- Exeter-Milligan Public Schools Addition and Renovation - Exeter, NE
- Freeman Public Schools, Gym Addition and Commons - Adams, NE



SARAH JANIAK AIA, LEED AP
Project Architect

Sarah will serve as Project Architect. She is skilled at solving programmatic issues and developing design options for a variety of project types. She has a keen eye for detail and will be responsible for producing construction documents and coordinating plans with other design disciplines.

SELECTED EXPERIENCE

- Elkhorn Valley Public Schools, Renovation and Expansion - Tilden, NE
- West Point Public Schools, Beemer Public School Athletics Addition - West Point, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- East Butler Public Schools, Locker Room Addition | Classroom Addition - Brainard, NE
- Leigh Public Schools, Elementary School Addition - Leigh, NE
- David City Public Schools, High School Master Plan - David City, NE
- District OR1, Palmyra High School Sports Complex - Palmyra, NE
- Schuyler Central High School Addition - Schuyler, NE
- Pius X High School, West Classroom Addition - Lincoln, NE
- Lincoln Christian School, High School Addition - Lincoln, NE
- North American Martyrs School Addition - Lincoln, NE



PLEASANTON PUBLIC SCHOOLS ADDITION | PLEASANTON, NE



PERSONNEL

ELKHORN VALLEY PUBLIC SCHOOLS | TILDEN, NE



KARA HINRICHS

Interior Designer

Kara is an interior designer with eight years of experience and has worked on many of our K-12 school projects. She uses light, color, shapes, and textures to create optimum learning conditions. She is knowledgeable of materials and finishes, such as low-emissions paint, cabinets, carpet, and counter tops that are both durable, and healthier for children.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE
- District OR1, Palmyra High School Renovation and Addition - Palmyra, NE
- District OR1, Bennet Elementary Renovation and Addition - Bennet, NE
- Lincoln Public Schools, Humann Elementary School Renovation | Moore Middle School and Copple Family YMCA | Kloefkorn Elementary School - Lincoln, NE
- Pleasanton Public Schools Renovation and Addition - Pleasanton, NE
- Twin River Public Schools Addition - Genoa, NE
- Exeter-Milligan Public Schools Addition and Renovation - Exeter, NE
- Schuyler Central High School Addition - Schuyler, NE



T.J. SCHIRMER PE, LEED AP

Electrical Engineer

As Co-Director of our firm's Engineering Department and with 28 years of experience, T.J. is well versed in security system technology, value engineering, life-cycle cost analysis, and how to design systems for future flexibility. He has in-depth experience in school design and understands the importance of incorporating systems that are highly functional, energy efficient, and easy to maintain.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE
- Lincoln Public Schools, Fire Alarm Communicator Project | Moore Middle School and Copple Family YMCA | Lincoln East and High Schools IAQ Improvements, Renovation and Addition | Beattie Elementary School Renovation | Kloefkorn Elementary School - Lincoln, NE
- District OR1, Palmyra High School Renovation and Addition - Palmyra, NE
- District OR1, Bennet Elementary Renovation and Addition - Bennet, NE
- Schuyler Central High School Addition - Schuyler, NE
- Exeter-Milligan Public Schools Addition and Renovation - Exeter, NE

PERSONNEL



WEST HOLT ELEMENTARY SCHOOL | WEST HOLT, NE



FRIEND PUBLIC SCHOOL ADDITION & RENOVATION | FRIEND, NE



ADAM KENT *Mechanical Engineering*

Adam has vast mechanical system design experience and will be responsible for HVAC and plumbing systems. He has served as a mechanical designer for all our school projects over the past 10 years. Adam is known for his hands-on approach to design and follow up support. He is skilled at identifying energy efficient systems to help reduce a school's ongoing operational costs.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Lincoln Public Schools, Humann Elementary School Renovation | Moore Middle School and Copple Family YMCA | Lincoln East and High Schools IAQ Improvements, Renovation and Addition | Kloefkorn Elementary School | Beattie Elementary School Renovation - Lincoln, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE
- District OR1, Palmyra High School Renovation and Addition - Palmyra, NE
- District OR1, Bennet Elementary Renovation and Addition - Bennet, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- Schuyler Central High School Addition - Schuyler, NE
- Exeter-Milligan Public Schools Addition and Renovation - Exeter, NE



BRITTON WILSON PE, LEED AP *Mechanical Engineer*

Britton will provide mechanical engineering services. He has provided a variety of services for all stages of a project, including planning, design, and construction administration. The types of services include, but are not limited to plumbing and specialty piping systems design, hydronic systems design, specifications writing, and cost estimating. Britton is a LEED Accredited Professional and is instrumental in developing practical and affordable sustainable design solutions.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Lincoln Public Schools, Lincoln High School, Renovation and Addition | East High School Renovation and Addition | Kloefkorn Elementary School - Lincoln, NE
- West Holt Public Schools, New Elementary School and Middle/High School Renovation - Atkinson, NE
- Friend Public Schools Renovation and Addition - Friend, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE
- Fillmore Central Public School, Science Room Renovation | Kitchen Hood - Geneva, NE
- Freeman Public School, Addition and Improvements - Freeman, Nebraska
- Lincoln Christian School, HVAC Upgrades - Lincoln, NE



SEWARD MIDDLE SCHOOL | SEWARD, NE



LPS, MARILYN MOORE MIDDLE SCHOOL | LINCOLN, NE



SANDI DAVISON PE

Structural Engineer

Sandi has a unique ability to assess and anticipate challenges as they relate to renovations and additions. She understands the importance of addressing building challenges discovered during investigation or construction in the most timely manner possible. She has worked on many of our school projects in the past 10 years and has a strong understanding of structural systems typically associated with PK-12 construction.

SELECTED EXPERIENCE

- Seward Public Schools, New Middle School - Seward, NE
- Arapahoe Public School Renovation and Addition - Arapahoe, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE
- District OR1, Palmyra High School Renovation and Addition - Palmyra, NE
- District OR1, Bennet Elementary Renovation and Addition - Bennet, NE
- Pleasanton Public Schools Addition - Pleasanton, NE
- Schuyler Central High School Addition - Schuyler, NE
- Lincoln Public Schools, Beattie Elementary Renovation | Lincoln High and Lincoln East High Schools, Comprehensive Renovation and Addition - Lincoln, NE
- Friend Public Schools Renovation and Addition - Friend, NE



MICHAEL RIPP

Construction Administration

Michael will provide Construction Administration services. He will make regular site visits during construction, provide written and verbal follow-up with Seward Public Schools, and review shop drawings and other paperwork. He will document all requests for information, architects supplemental instruction, and proposal requests.

SELECTED EXPERIENCE

- Seward Public Schools, Middle School - Seward, NE
- Arapahoe Public School, Addition & Renovation - Arapahoe, NE
- Lincoln Public Schools, System-wide Technology and Security Upgrades | Humann Elementary Renovation | Marilyn Moore Middle School & Copple Family YMCA | Kloefkorn Elementary School - Lincoln, NE
- East Butler Public Schools, Weightroom Renovation | Classroom Addition - Brainard, NE
- David City Public Schools, Gymnasium & Weightroom Addition | Elementary Addition - David City, NE
- Pleasanton Public Schools Addition - Pleasanton, NE
- Elkhorn Valley Public Schools Addition and Renovation - Tilden, NE

Nebraska State Board of Engineers and
Architects
P.O. Box 95165; Lincoln, NE 68509
Phone: (402) 471-2021; Fax: (402) 471-0787
E-mail: NBEA.office@nebraska.gov

THE CLARK ENERSEN PARTNERS INC
1010 LINCOLN MALL STE 200
LINCOLN NE 68508-2883

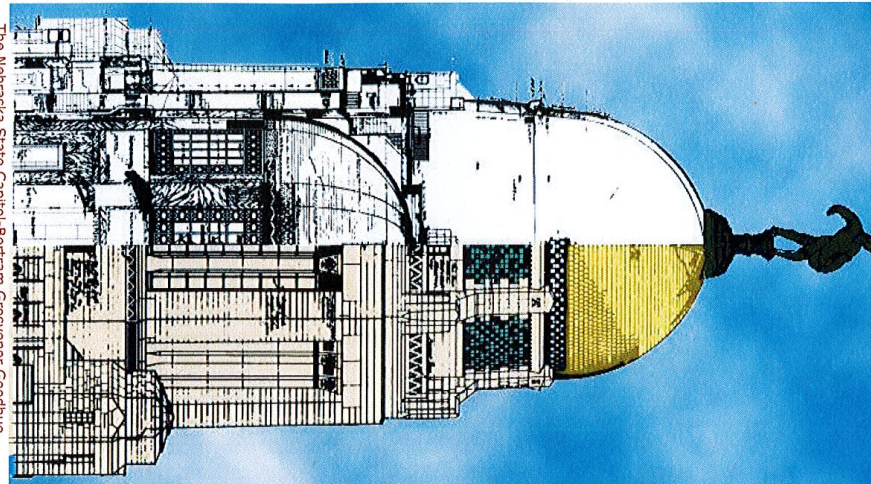


**Renewed
1/3/2018**

CERTIFICATE OF AUTHORIZATION

NEBRASKA STATE BOARD OF
ENGINEERS AND ARCHITECTS

The Nebraska State Capitol-Bertram Grosvenor Goodhue,
Architect



Organization: **The Clark Enersen Partners Inc**
Authorized to Practice Engineering: **Yes**
Authorized to Practice Architecture: **Yes**
Engineer in Responsible Charge: **Ted J. Schirmer E-8623**
Architect in Responsible Charge: **Robert Alan Olson A-1592**
Effective Date: **1/28/1998**
Date of Expiration: **1/28/2020**

Certificate Number: **CA0029**
Payment Date: **1/3/2018**
Payment Amount: **\$250** Receipt # **86669**

* Please Report any change in status of these persons within 30 days of occurrence.

THE CLARK ENERSEN PARTNERS' REFERENCES

Tangible evidence of our success on public school projects is the fact that every PK-12 client we have worked with for the past 12 years can be used as a reference. Few firms can say that, and we are very proud of the strong partnerships we have established. As per your request, we provide you with the following three references.

Mr. Scott Wieskamp

Director of Facilities
Lincoln Public Schools
402.436.1072
swieska@lps.org

Dr. George Griffith

Superintendent
Arapahoe Public Schools
308.962.5458
george.griffith@arapahoewarriors.org

Mr. Bill McAllister

Former Superintendent, West Holt Public Schools
Current Superintendent, West Point Public Schools
402.372.5860
wmcallister@wpcadets.org

LINCOLN CHRISTIAN SCHOOL | LINCOLN, NE



COST OF SERVICES

We understand that the budget for the Seward High School Renovation and Improvement projects are limited. Accordingly, we propose to provide architecture, interior design, and mechanical, electrical, and structural engineering, and construction administration services on an HOURLY NOT TO EXCEED/PREDETERMINED MAXIMUM FEE basis. At this point in the process, we do not know the exact scope of design services, therefore we are unable to calculate a predetermined maximum amount. We anticipate that amount to be approximately EIGHT PERCENT (8%) OF CONSTRUCTION COSTS. Once we have a better understanding of the total scope of work, we can estimate the assumed construction costs and design service associated with the improvements to the fire alarm system, the restrooms, and the family consumer science area, and establish the predetermined maximum fee amount. We understand that each scope item may need to be bid and possibly constructed separately to fit within the overall district budget. We would be happy to discuss the fees associated with our services if we are fortunate enough to be selected.

PLEASANTON PUBLIC SCHOOL | PLEASANTON, NE





The
Clark
Enersen
Partners

YOUR
ATTITUDE
DETERMINES
YOUR
DIRECTION.

Rick Weatherholt
1830 N. 1st
Seward, NE. 68434

December 9, 2019

Dr. Fields and Seward Public Schools Board of Education
Seward Public Schools
410 South St.
Seward, NE. 68434

Dear Dr. Fields and Seward Public Schools Board of Education

I regret to inform you that I am retiring from my position as middle school counselor and activities director at Seward Public Schools. I will retire at the end of the 2019-2020 school year after 34 years in education.

I do this with very mixed emotions as I truly enjoyed my time here as an educator, but will also miss working with the students of Seward and many co-workers in the district. During the time that I spent here I have developed many lasting relationships with people associated with the school district and developed long lasting friendships with many co-workers. I will always cherish my time and experience as an educator in Seward as it has been a very big part of my life during the past 28 years.

I would like to thank all of you for the support and opportunities that you have provided to me during the time that I have worked here.

Sincerely,

Rick Weatherholt

December 2, 2019

Dear Dr. Fields and SPS School Board:

I'm writing this letter to inform you of my decision to retire at the end of the 2019-20 school year.

I have thoroughly enjoyed my time here and am honored to have had the chance to impact so many students through instrumental music in the Seward Schools. The 35 years in the system has passed quickly and I have appreciated the opportunity to share my passion for music!

Rest assured that I will do whatever I can to make the transition as smooth as possible. I take a lot of pride in our music program and want to see it continue to strive for excellence!

Sincerely,

Dan Frisbie
Instrumental Music Director
Seward Middle School

Board of Education Study Session Template

School District of Seward

410 South Street

Seward, NE 68434

Monday, November 11, 2019 5:30 PM

Attendance Taken at 5:32 PM.

Paul Duer: Absent

Jill Hochstein: Present

Jana Hughes: Absent

Jerry Rumery: Present

Ryne Seaman: Present

Danielle Shipley: Present

Attendance Update Taken at 5:47 PM.

Jana Hughes: Present

1. Preliminary Procedures

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

1.2. Public Notice as publicized per board policy

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

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

Jill Hochstein: Yea, Jerry Rumery: Yea, Ryne Seaman: Yea, Danielle Shipley: Yea

2. Possible Discussion Items

2.1. Architect Groups

Dr. Fields and Tom Vajgrt discussed the proposals for the fire alarm panel, high school bathrooms, and the family consumer science room.

2.2. Strategic Plan Work- Strategy 2 Specific Result 4: Provide safe and secure facilities and programs that support ever-changing security standards.

Dr. Dominy and Dr. Fields discussed safety and security around our action plan.

3. Adjournment

President Seaman adjourned the meeting at 6:56p.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 11, 2019 7:00 PM

Attendance Taken at 7:02 PM.

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

1. Preliminary Procedures

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

1.2. Public Notice as publicized per board policy

1.3. Roll Call

1.3.1. Action to excuse board members if necessary

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

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

1.4. Pledge of Allegiance

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

1.6. Approval of Agenda

Motion to approve the agenda as presented Passed with a motion by Jerry Rumery and a second by Jana Hughes.

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

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

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

There was none.

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

There was none.

3. Reports

3.1. Administrator Reports

Written reports were received from the administrators.

3.2. Student Board Report

Emily O'Kief did not attend the meeting but provided a report to the board.

3.3. Superintendent's Report

The NASB State Conference is November 20-22 and Dr. Fields and Ryne Seaman met with senators on November 4 and discussed many hot topics. The Veteran's Day programs were a huge success. The board will do Dr. Fields evaluation at the December board meeting. The national school board association meeting is April 4-6 in Chicago. We have received the audit and will be on the agenda in December.

4. Discussion Items

4.1. Inside View of Kindergarten

Mrs. Dominy gave a presentation on the Inside View of Kindergarten that was started a few years ago.

5. Old Business

6. New Business

6.1. Cargo Vans- Food Service

Motion to approve the purchase of a 2019 Ford Transit T-250 for \$26,200. Passed with a motion by Jana Hughes and a second by Danielle Shipley.

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

6.2. Land Transfer

Motion to approve the land transfer of #W1/2 W1/2 SW 1/4 of section 15, Township 12, Range 3 East of the 6 P.M., 10.2 acres to Seward Public Schools and #SE 1/4 section 16, Township 10, Range 3, East of the 6th P.M., 11.15 acres to Milford Public Schools. Passed with a motion by Danielle Shipley and a second by Jill Hochstein.

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

6.3. Trane Contract- HVAC Project at Seward Elementary

Motion to authorize the superintendent, Dr. Josh Fields to sign a ESCO Contract with Trane for the amount not to exceed \$850,000 for the HVAC project at the Elementary School. Passed with a motion by Jana Hughes and a second by Jill Hochstein.

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

6.4. Salt Spreader

Motion to approve the salt spreader from Nebraska Snow Equipment for \$4,894.48. Passed with a motion by Jerry Rumery and a second by Danielle Shipley.

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

7. Future Agenda Items

Land Transfers

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 - \$1,521,883.10

8.3.2. Special Building Fund - \$11,325.69

8.3.3. Gifts and Donations - \$224.64

8.4. Approval of Consent Agenda

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

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

9. Enter into Executive Session to discuss collective bargaining

Motion to enter into executive session at 8:25 p.m. to discuss collective bargaining Passed with a motion by Jana Hughes and a second by Jill Hochstein.

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

9.1. Restate that the reason the board is entering into Executive Session is to discuss Collective Bargaining

9.2. Exit Executive Session

Motion to exit executive session at 9:00 pm. Passed with a motion by Danielle Shipley and a second by Jerry Rumery.

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

10. Adjournment

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

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

Prepared by:
Heidi Covert

Paul Duer
Secretary

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2019**

GENERAL FUND (ACCOUNT NUMBER 100-172)

Bank Balance		3,571,405.07
Bob Dahms--Local Taxes	188,136.28	
Karey Adamy--Local Taxes	3,009.38	
Seward Hot Lunch--Reimbursement	81,283.64	
Mass Mutual--Frisbie	3,000.00	
Natasha Hibbert--Preschool	183.00	
Jonathan Curtis--Preschool	102.00	
Sara Hinrichs--Preschool	99.00	
Trevor Svoboda--Preschool	96.00	
Amanda Murman--Preschool	93.00	
Nidal Damanhoury--Preschool	102.00	
Erica Moore--Preschool	99.00	
Kristen McEwen--Preschool	100.00	
Jamie Pollak--Preschool	204.00	
Julie Meier--Preschool	201.00	
Sheena McCright--Preschool	99.00	
Whitney Bartels--Preschool	102.00	
Peter Koprince--Preschool	49.50	
City of Seward--Fines	85.19	
City of Seward--License	1,800.00	
Milford Public Schools--Prof Dev	1,600.00	
Nebraska Wesleyan--Dual Credit	1,500.00	
Cattle Bank--Interest	9,217.81	
State of Nebraska--State Aid	25,208.00	
State of Nebraska--Medicaid	6,832.58	
State of Nebraska--Medicaid	832.91	
State of Nebraska--Wards of Court	73,367.62	
Village of Garland--License Fee	600.00	
EHA Wellnss Program	1,455.00	
Jones Bank - Interest	392.46	
		<u>399,850.37</u>
		3,971,255.44
Disbursements for the Month -----		1,529,760.23
Bank Balance-----		2,441,495.21
Less Outstanding Checks -----		<u>677,317.62</u>
Available Balance -----		<u>1,764,177.59</u>

GENERAL RESERVE FUND (ACCOUNT NUMBER 461-170)

Beginning Balance -----	1,074,195.08
Transfer to General Fund for Cash Flow Purposes -----	0.00
Interest -----	631.27
Bank Balance -----	<u>1,074,826.35</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2019**

CD #47286 CNB--Interest Rate:2.03%-Maturity Date 1/30/2020	1,500,000.00
CD #47219 CNB--Interest Rate: 2.31%--Maturity Date 12/31/2019	<u>1,000,771.44</u>
	<u>2,500,771.44</u>

TOTAL IN GENERAL RESERVE FUND	<u>3,575,597.79</u>
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DEPRECIATION FUND (ACCOUNT NUMBER 154--006)

Beginning Account Balance -----	193,364.53
Deposits: Cattle Bank-----	3,275.49
Disbursements: -----	<u>0.00</u>
Interest-----	<u>24.81</u>
Bank Balance -----	<u>196,664.83</u>

CD#70001309--JB--1.92% DATE DUE 02/06/2020-----	545,142.55
CD#47220-CNB--2.31% DATE DUE 12/31/2019-----	<u>760,320.83</u>

TOTAL CD'S	<u>1,305,463.38</u>
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<u>TOTAL IN DEPRECIATION FUND ACCOUNTS</u>	<u>1,502,128.21</u>
---	----------------------------

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

Beginning Balance -----	1,609,458.70
Deposits: Bob Dahms--Local Taxes-----	4,048.22
Karey Adamy--Loal Taxes-----	81.44
Cattle Bank - Interest-----	<u>0.00</u>
Disbursements -----	<u>23,968.25</u>
Interest-----	<u>317.98</u>
Bank Balance -----	<u>1,589,938.09</u>

CD#47218-CNB-2.31% DATE DUE 12/31/2019-----	<u>233,941.59</u>
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TOTAL IN SPECIAL BUILDING FUND ACCOUNTS	<u>1,823,879.68</u>
--	----------------------------

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2019**

UNEMPLOYMENT FUND ACCOUNT (ACCT # 473-633)

Beginning Balance -----	29,051.00
Interest -----	9.87
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>29,060.87</u>

GIFTS AND DONATIONS (ACCT # 162036)

Beginning Balance -----	16,095.23
Interest -----	2.12
Deposit: Tenneco -----	4,704.68
Disbursements -----	<u>224.64</u>
Bank Balance -----	<u>20,577.39</u>

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

Beginning Balance -----	197,570.29
Bob Dahms & Karey Adamy --Local Taxes -----	1,176.61
Interest -----	23.62
Disbursements -----	<u>0.00</u>
Bank Balance -----	<u>198,770.52</u>

BOARD REVOLVING FUND (ACCOUNT NUMBER 159-913)

Beginning Balance -----	16,448.83
Deposits: SPS -----	0.00
Interest -----	1.88
Disbursements -----	<u>1,159.61</u>
Bank Balance -----	<u>15,291.10</u>

HOT LUNCH FUND (ACCOUNT # 10 353 5)

Beginning Balance -----	173,430.58
Interest -----	33.16
State of NE Payments -----	27,997.55
Other Receipts -----	55,110.46
Disbursements -----	<u>81,283.64</u>
Bank Balance -----	175,288.11
Amount Due District -----	<u>82,432.60</u>
Available Balance -----	<u>92,855.51</u>

**SCHOOL DISTRICT OF SEWARD
TREASURER'S REPORT
FOR THE MONTH
ENDED NOVEMBER 30, 2019**

STUDENT FEE FUND (ACCOUNT #668-157)

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

BOND FUND (ACCOUNT #60000586)

Beginning Balance	1,577,280.17
Bob Dahms - Taxes	14,092.93
Karey Adamy - Taxes	281.42
Jones Bank - Interest	0.00
Interest	188.86
Disbursements	<u>0.00</u>
Bank Balance	<u>1,591,843.38</u>

CD#47307--CNB RATE OF 2.68 DATE DUE 11/29/2019	<u>350,000.00</u>
--	-------------------

TOTAL IN BOND FUND ACCOUNT

1,941,843.38

Heidi Covert, Treasurer

**BUDGET PRINTOUT
RECAPITULATION
NOVEMBER 30, 2019**

RECEIPTS PORTION OF THE 2019-2020 BUDGET

	AMOUNT BUDGETED	AMOUNT RECEIVED	AMOUNT REMAINING	% RECEIVED TO DATE
RECEIPTS	20,630,000.00	4,644,093.11	15,985,906.89	22.51%
HOT LUNCH		<u>194,952.81</u>		
TOTAL RECEIPTS		4,839,045.92	15,790,954.08	

EXPENDITURES PORTION OF THE 2018-2019 BUDGET

CATEGORY	BUDGET	SPENT	REMAINING	% EXPENDED
REG INSTRUCTION	9,500,000.00	2,321,857.16	7,178,142.84	24.44%
SPECIAL ED	3,200,000.00	741,303.43	2,458,696.57	23.17%
SS--PUPILS	1,900,000.00	222,664.44	1,677,335.56	11.72%
SS-INSTRUCTION	550,000.00	131,273.55	418,726.45	23.87%
GENERAL ADM	395,000.00	67,099.94	327,900.06	16.99%
PRIN ADMIN	1,000,000.00	255,278.37	744,721.63	25.53%
GEN BUSINESS	400,000.00	57,520.60	342,479.40	14.38%
OPER/MAINT	2,200,000.00	455,525.11	1,744,474.89	20.71%
TRANSPORTATION	860,000.00	173,512.23	686,487.77	20.18%
FOUNDATION	14,000.00	0.00	14,000.00	0.00%
TRANSFERS	4,000.00	2,450.00	1,550.00	61.25%
GEN FUND TOTALS	20,023,000.00	4,428,484.83	15,594,515.17	22.12%
FEDERAL FUNDS	607,000.00	172,410.41	434,589.59	28.40%
SIXPENCE		44,033.76		
GRAND TOTAL	20,630,000.00	4,644,929.00	15,985,071.00	22.52%
HOT LUNCH	869,586.00	244,246.51		
TOTAL	21,499,586.00	4,889,175.51		

Seward Elementary
November 2019
Activity Account

11/1/19 THRU 11/30/19

	BEG. BAL.	RECEIPTS	DISB.	END BAL.
ELEM LIBRARY	7,892.45	0	341.62	7,550.83
ELEM OTHER	6,306.19	250.00	276.79	6,279.40
ELEM POP	204.98	0	147.55	57.43
INTEREST	200.79	1.73	0	202.52
TOTALS	\$ 14,604.41			\$14,090.18

CHECK STATEMENT BALANCE 11/30/19 \$14,175.13

PRINCIPAL

Jessica Don

DATE

12-3-19

BOOKKEEPER

Sharon Aldrich

DATE

12-3-19

Seward Elementary
Activity Account

Deposits and Checks for the Month of November

DATE	TO:	Amount	CK#
11/04/19	Valentino's-staff luncheon	\$ 111.88	1943
11/08/19	Follett School Solutions-library	341.62	1944
11/08/19	Courtney Cookus-after school program & 5 senses	79.96	1945
11/10/19	Pepsi-Cola of Lincoln-pop	147.55	----
11/22/19	Deposit-donation-(Evans)	250.00	----
11/22/19	Amazon-turkey bingo items	84.95	1946*

*outstanding check

12/03/19

Seward Middle School
Balance Sheet Standard
As of November 30, 2019

Nov 30, '19

ASSETS

Current Assets

Checking/Savings

FCCLA	81.76
Book Fair	880.57
Art	461.72
PTO	4,610.42
Sports Buttons	3,450.06
Music	1,178.91
Athletics	43,182.46
Band	4.44
Builders Club	919.43
Bully Response Team	944.83
Courtesy Fund	1,045.98
FCS	0.16
Industrial Arts	512.87
Interest	290.12
Library	1,076.05
Milk	0.94
MS Computer	3.10
Outdoor Ed	12,125.10
PE	440.27
Project Citizen	728.83
Sales Tax	7.61
Student Council	3,273.47
Wellness	462.50
Yearbook	7,556.31

Total Checking/Savings 83,237.91

Total Current Assets 83,237.91

TOTAL ASSETS 83,237.91

LIABILITIES & EQUITY

Equity

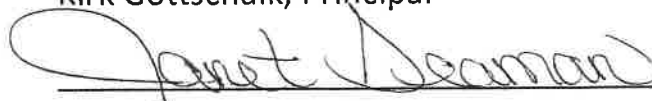
Opening Bal Equity 83,237.91

Total Equity 83,237.91

TOTAL LIABILITIES & EQUITY 83,237.91



Kirk Gottschalk, Principal



Janet Seaman, Bookkeeper

12/03/19

Seward Middle School
Balance Sheet Detail
 As of November 30, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
TOTAL ASSETS							-413.01	83,237.91
LIABILITIES & EQUITY								83,650.92
Liabilities								0.00
Current Liabilities								0.00
Accounts Payable								0.00
Accounts Payable								0.00
Total Accounts Payable								0.00
Total Accounts Payable								0.00
Credit Cards								0.00
Total Credit Cards								0.00
Other Current Liabilities								0.00
Sales Tax Payable								0.00
Total Sales Tax Payable								0.00
Total Other Current Liabilities								0.00
Total Current Liabilities								0.00
Long Term Liabilities								0.00
Total Long Term Liabilities								0.00
Total Liabilities								0.00
Equity								83,650.92
Opening Bal Equity								83,650.92
General Journal	11/05/19	9268	Cash-Wa Candy Co			Athletics	-34.40	83,616.52
General Journal	11/05/19	9269	Sarah Tuttle		X	Builders Club	-25.81	83,590.71
General Journal	11/05/19	9270	Pepsi		X	Athletics	-296.90	83,293.81

Seward Middle School Balance Sheet Detail As of November 30, 2019

12/03/19

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
General Journal	11/05/19	9271	Lou's Sporting Goods		X	Athletics	-252.88	83,040.93
General Journal	11/05/19	9272	Merle's Flower Shop		X	Courtesy Fund	-55.00	82,985.93
General Journal	11/07/19	9273	Pac 'N Save		X	Athletics	-225.50	82,760.43
General Journal	11/07/19	9274	Culligan Water		X	Courtesy Fund	-55.00	82,705.43
General Journal	11/07/19	9275	Julie Christensen		X	Sports Buttons	-111.86	82,593.57
General Journal	11/08/19				X	-SPLIT-	318.00	82,911.57
General Journal	11/12/19	9276	Awards Unlimited		X	Athletics	-143.71	82,767.86
General Journal	11/12/19	9277	Dairy Queen		X	PTO	-120.00	82,647.86
General Journal	11/14/19	9278	Sector Now		X	Sports Buttons	-468.00	82,179.86
General Journal	11/18/19	9279	Mairin Wehrbein		X	Student Council	-13.54	82,166.32
General Journal	11/18/19	9280	Bob Fish		X	Athletics	-100.00	82,066.32
General Journal	11/19/19	9281	Cash-Wa Candy Co		X	Athletics	-325.41	81,740.91
General Journal	11/19/19				X	-SPLIT-	535.55	82,276.46
General Journal	11/20/19	9282	Amazon			Athletics	-35.99	82,240.47
General Journal	11/21/19	9283	Bob Fish		X	Athletics	-85.00	82,155.47
General Journal	11/21/19	9284	Shane Baack			Athletics	-85.00	82,070.47
General Journal	11/21/19	9285	Mindy Anderson-Knott		X	PTO	-113.64	81,956.83
General Journal	11/25/19	9286	Shane Baack			Athletics	-85.00	81,871.83
General Journal	11/25/19	9287	Rixstine Recognition			Athletics	-350.46	81,521.37
General Journal	11/26/19			Gate/Concessi...	X	Athletics	1,700.00	83,221.37
General Journal	11/30/19				X	Interest	16.54	83,237.91
Total Opening Bal Equity							-413.01	83,237.91
Retained Earnings								0.00
Total Retained Earnings								0.00
Net Income								0.00
Total Net Income								0.00
Total Equity							-413.01	83,237.91
TOTAL LIABILITIES & EQUITY							-413.01	83,237.91

Seward High School
General Ledger Report
Financial Report

From Date: 11/1/2019
To Date: 11/30/2019

From Acct: 1
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000400	FBLA	\$2,633.94	\$20.00	(\$122.50)	\$550.00	\$3,081.44	\$0.00	\$3,081.44
000410	FFA	\$14,259.20	\$28,694.68	(\$3,757.64)	\$688.00	\$39,884.24	\$0.00	\$39,884.24
000415	FCS LAB FEES	\$7,155.00	\$0.00	\$0.00	\$0.00	\$7,155.00	\$0.00	\$7,155.00
000418	DISTRICT 2 FCCLA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000420	FCCLA	\$6,606.17	\$2,123.50	(\$1,223.75)	\$413.00	\$7,918.92	\$0.00	\$7,918.92
000425	DRILL TEAM/DANCE	\$1,864.30	\$1,196.00	\$0.00	(\$333.36)	\$2,726.94	\$0.00	\$2,726.94
000430	SOCIAL MEDIA TEAM	\$3,696.98	\$1,400.00	\$0.00	\$0.00	\$5,096.98	\$0.00	\$5,096.98
000440	LEADERSHIP TEAM	\$2,881.43	\$0.00	\$0.00	\$0.00	\$2,881.43	\$0.00	\$2,881.43
000450	MATH	\$44.46	\$0.00	\$0.00	\$0.00	\$44.46	\$0.00	\$44.46
000460	SCIENCE LAB FEES	\$461.32	\$0.00	\$0.00	\$0.00	\$461.32	\$0.00	\$461.32
000470	KEY CLUB	\$2,711.52	\$52.00	(\$1,095.00)	\$516.00	\$2,184.52	\$0.00	\$2,184.52
000475	SPANISH ACCOUNT	\$66.94	\$0.00	\$0.00	\$0.00	\$66.94	\$0.00	\$66.94
000490	ART	\$4,508.90	\$15.00	\$0.00	\$0.00	\$4,523.90	\$0.00	\$4,523.90
000495	Study Abroad	\$368.33	\$0.00	(\$450.67)	\$482.00	\$399.66	\$0.00	\$399.66
000500	YEARBOOK	\$7,571.09	\$0.00	\$0.00	\$0.00	\$7,571.09	\$0.00	\$7,571.09
000520	BAND TRIP	\$147.50	\$3,217.61	\$0.00	\$0.00	\$3,365.11	\$0.00	\$3,365.11
000530	SPEECH	\$1,229.67	\$250.00	(\$25.00)	\$0.00	\$1,454.67	\$0.00	\$1,454.67
000535	DRAMATICS	\$3,471.38	\$0.00	(\$23.40)	\$757.00	\$4,204.98	\$0.00	\$4,204.98
000540	LIBRARY	\$1,369.93	\$2.00	\$0.00	\$0.00	\$1,371.93	\$0.00	\$1,371.93
000545	ALL SCHOOL READS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
000550	BAND	\$1,552.11	\$637.36	(\$1,721.85)	\$0.00	\$467.62	\$0.00	\$467.62
000554	CHEERLEADERS	(\$3,194.45)	\$6,822.26	\$0.00	\$883.36	\$4,511.17	\$0.00	\$4,511.17
000555	CHORUS	\$10,400.33	\$31.14	(\$3,323.80)	\$688.00	\$7,795.67	\$0.00	\$7,795.67
000560	INDUSTRIAL ARTS/WOO	\$1,949.08	\$80.00	(\$642.53)	\$0.00	\$1,386.55	\$0.00	\$1,386.55
000565	TECH PREP/SKILLS USA	\$5,458.00	\$300.00	(\$544.00)	\$1,342.00	\$6,556.00	\$0.00	\$6,556.00
000570	AUTO/WELDING	\$409.43	\$0.00	\$0.00	\$0.00	\$409.43	\$0.00	\$409.43
000575	POWER DRIVE	\$360.12	\$0.00	\$0.00	\$0.00	\$360.12	\$0.00	\$360.12
000580	PAY TO PLAY	\$1,597.27	\$280.00	\$0.00	\$0.00	\$1,877.27	\$0.00	\$1,877.27
000600	PHYSICAL EDUCATION	\$34.11	\$0.00	\$0.00	\$0.00	\$34.11	\$0.00	\$34.11
000615	REVOLVING ACCT	\$250.12	\$0.00	\$0.00	\$0.00	\$250.12	\$0.00	\$250.12
000620	NOW ACCOUNT	\$5,661.04	\$53.77	\$0.00	\$0.00	\$5,714.81	\$0.00	\$5,714.81
000700	SOCIAL STUDIES SCHOL	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
000800	ATHLETICS	\$74,712.51	\$2,482.88	(\$9,502.91)	\$1,125.00	\$68,817.48	\$0.00	\$68,817.48
000825	WEIGHTROOM	\$195.04	\$0.00	\$0.00	\$0.00	\$195.04	\$0.00	\$195.04
000850	PRIDE	\$1,156.34	\$0.00	\$0.00	\$0.00	\$1,156.34	\$0.00	\$1,156.34
000870	STUDENT HELP FUND	\$431.73	\$0.00	\$0.00	\$0.00	\$431.73	\$0.00	\$431.73

**Seward High School
General Ledger Report
Financial Report**

From Date: 11/1/2019
To Date: 11/30/2019

From Acct: 1
To Account: 999999

Acct.	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.	YTD	
							Payable	Work Bal.
000900	MEMORIALS	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00	\$70.00
000950	IPAD FEES	\$9,585.14	\$31.20	(\$1,019.94)	\$0.00	\$8,596.40	\$0.00	\$8,596.40
000955	HORTICULTURE	\$145.00	\$0.00	\$0.00	\$0.00	\$145.00	\$0.00	\$145.00
002015	CLASS OF 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
002016	CLASS OF 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
002017	CLASS OF 2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
002018	CLASS OF 2018	\$1,232.72	\$0.00	\$0.00	\$0.00	\$1,232.72	\$0.00	\$1,232.72
002019	CLASS OF 2019	\$285.63	\$0.00	\$0.00	\$0.00	\$285.63	\$0.00	\$285.63
002020	CLASS OF 2020	\$2,750.27	\$0.00	(\$1,073.80)	\$0.00	\$1,676.47	\$0.00	\$1,676.47
002021	Class of 2021	\$3,635.68	\$0.00	\$0.00	\$275.00	\$3,910.68	\$0.00	\$3,910.68
002022	CLASS OF 2022	\$1,441.00	\$0.00	\$0.00	\$826.00	\$2,267.00	\$0.00	\$2,267.00
002023	CLASS OF 2023	\$0.00	\$0.00	\$0.00	\$413.00	\$413.00	\$0.00	\$413.00
Group Total		\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14	\$0.00	\$277,379.14
Activity Accounts Grand Total		\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14	\$0.00	\$277,379.14
<hr/>								
992	CHECK ACCOUNT	\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14	\$0.00	\$277,379.14
General Ledger Grand Total		\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14	\$0.00	\$277,379.14

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

Bookkeeper: Mary Russell Date: 12/4/19
Principal: [Signature] Date: 12/9/19

Seward High School

Bank Reconciliation Report

From Date:	11/1/2019
To Date:	11/30/2019

Checking Account

992

Ending Balance on Statement dated 11/30/2019 ->	\$285,151.78
Add: Outstanding Deposits (Bank Deposits) -> +	\$0.00
Less Outstanding Checks:	\$7,772.64
CHECK ACCOUNT Cash Balance as of 11/30/2019	\$277,379.14 ***

Cash Balance for Checking as of 11/1/2019	\$255,702.97
Add: Total Deposits (Bank Deposits)	\$51,209.39
Less: Total Checks and Withdrawals	(\$29,533.22)
Computer Cash Balance as of 11/30/2019	\$277,379.14 ***

Summary of Asset Accounts

GL Acct	Account Name	Beg. Bal.	Recpt/JV	Disb/JV	Transfer	End. Bal.
992	CHECK ACCOUNT	\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14 ***
Grand Total		\$255,702.97	\$51,209.39	(\$29,533.22)	\$0.00	\$277,379.14

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

Bookkeeper: Mary Russell Date: 12/4/19
 Principal: [Signature] Date: 12/1/19

*** Entries Must match

From Date: 11/1/2019
To Date: 11/30/2019

Seward High School
Reconciliation Report

From Acct: 800
To Account: 800

Page 1 of 2

Date:	Payee Source:	Invoice	PO	Doc Ref.	Recpt/JV	Disb/JV	Transfer	Balance.	Offset Acct.
Activity Acct: 800		ATHLETICS				Beginning Balance:		\$74,712.51	
Advisor: John Moody									
11/1/2019	AWARDS FR VB MEDALS	477336	13134	56725	\$0.00	\$123.91	\$0.00	\$74,588.60	992
11/5/2019	MERLES FLOWER SENIOR NIGHT FLOWERS	0000441	13139	56727	\$0.00	\$78.00	\$0.00	\$74,510.60	992
11/5/2019	RECEIPTS VB B-5 SUBDISTRICT			5991	\$230.97	\$0.00	\$0.00	\$74,741.57	992
11/8/2019	Transfer FALL CONCESSIONS				\$0.00	\$0.00	\$1,125.00	\$75,866.57	275
11/8/2019	NCA SPORTSMANSHIP SUMMIT		13111	56741	\$0.00	\$155.00	\$0.00	\$75,711.57	992
11/8/2019	IMPACT APPLICATIONS, SUBSCRIPTION FOR ONLINE TESTING	20195385	13110	56742	\$0.00	\$555.00	\$0.00	\$75,156.57	992
11/11/2019	RYAN PEDERSON REIMB NSAA WR ASSESSOR REGIS		13112	56749	\$0.00	\$30.00	\$0.00	\$75,126.57	992
11/11/2019	RECEIPTS SPRTS EXPR ONLINE STORE			6009	\$985.45	\$0.00	\$0.00	\$76,112.02	992
11/13/2019	CONCORDIA FACILITY RENTAL - FALL SPORTS		13113	56751	\$0.00	\$7,460.00	\$0.00	\$68,652.02	992
11/15/2019	RECEIPTS ACTIVITY PASS			6023	\$20.00	\$0.00	\$0.00	\$68,672.02	992
11/18/2019	CASH ALL STATE MEAL MONEY		13161	56759	\$0.00	\$561.00	\$0.00	\$68,111.02	992
11/19/2019	RECEIPTS DUCHESNE ACAD - VB DIST FINAL			6028	\$93.20	\$0.00	\$0.00	\$68,204.22	992
11/21/2019	RECEIPTS ACTIVITY PASS			6032	\$20.00	\$0.00	\$0.00	\$68,224.22	992
11/22/2019	TIM WASHBURN BB OFFICIAL		13183	56768	\$0.00	\$90.00	\$0.00	\$68,134.22	992
11/22/2019	JAKE DILSAVER BB OFFICIAL		13183	56769	\$0.00	\$90.00	\$0.00	\$68,044.22	992
11/22/2019	PATRICK SPANGLER BB OFFICIAL		13183	56770	\$0.00	\$90.00	\$0.00	\$67,954.22	992
11/22/2019	NATE WAGNER BB OFFICIAL		13183	56771	\$0.00	\$90.00	\$0.00	\$67,864.22	992
11/22/2019	JEFF WESTOVER BB OFFICIAL		13183	56772	\$0.00	\$90.00	\$0.00	\$67,774.22	992
11/22/2019	RECEIPTS BENNINGTON HS - FRST RND FB			6036	\$1,093.26	\$0.00	\$0.00	\$68,867.48	992
11/25/2019	TIM BORNEMEIER BB OFFICIAL		13183	56775	\$0.00	\$90.00	\$0.00	\$68,777.48	992
11/25/2019	RECEIPTS ACTIVITY PASSES			6042	\$40.00	\$0.00	\$0.00	\$68,817.48	992

Date:	Payee Source:	Invoice	PO	Doc Ref.	Recpt/JV	Disb/JV	Transfer	Balance.	Offset Acct.
Activity Acct: 800		ATHLETICS			Beginning Balance:			\$74,712.51	
Advisor: John Moody									
Totals					\$2,482.88	\$9,502.91	\$1,125.00	\$68,817.48	
Accounts Payable								\$0.00	
Working Balance								\$68,817.48	
Currently Encumbered (PO)								\$0.00	

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

Bookkeeper: Mary Russell Date: 12/4/19
Principal: [Signature] Date: 12/4/19

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 9, 2019**

Salaries for November	Salaries	618,466.99
ASPIRE	403b	12,816.33
ASPIRE	Annuity	500.00
Jones Bank	FIT/FICA	20,285.63
Jones Bank	FIT/FICA	161,235.46
Jones Bank	FIT/FICA	21,730.84
Five Points Bank	Lease	90.00
Nebraska Child Support Payment Ctr	Garnishment	1,525.00
Tennessee Child Support Services	Garnishment	317.19
NPERS	Retirement	168,281.10
Nebraska Department of Revenue	State Tax	29,992.70
Pay Flex	Section 125	11,090.88
Amazon	Supplies	916.54
American Mathematics Competitions	HAL	164.00
Americom	Maintenance	1,270.00
Axt, Scott	Supplies	183.30
Baker & Taylor	Books	26.11
Bisbee, Jill	Supplies	313.11
BlueCross BlueShield	Health Insurance	192,136.85
Bork, Ron	St. John's Title IIA	210.00
Canon Financial Services	Lease	1,141.00
Capital Business Systems, Inc	Lease	1,250.73
Card Services	Maintenance	125.90
Cash-Wa Distributing	Food	10,873.36
Centerpoint	Utilities	1,197.98
Central Nebraska Rehabilitation Services	Pupil Services	2,786.40
Central Restaurant Products	Hot Lunch Maint.	882.99
City of Seward	Maintenance	100.00
City of Seward Utility Dept	Utilities	25,054.07
Credit Management	Garnishment	100.49
Credit Management	Garnishment	81.50
Credit Management	Garnishment	121.09
Credit Management	Garnishment	100.05
Culligan	Maintenance	385.35
Dana F. Cole & Company	Audit	7,590.00
Danekas, Doyle	Mileage	158.40
DAS State Accounting	Distance Learning	229.32
Dean Foods	Food	4,823.44
Dietz Music	Supplies	65.94
Dominy, Matt	Mileage	323.66
Duer, Paul	Mileage	62.70
Dwight Haupt Piano Service	Supplies	323.76
ESU 6	ESU Expense	21,097.48
Echo	Maintenance	484.93
Egan Supply Co	Maintenance	64.21
Gayle Ellis	Pupil Services	3,948.56
Engineered Controls	Maintenance	647.82
Fairfield	Travel	199.90
Farmers Cooperative	Maintenance	570.66
Fields, Josh	Telephone	600.00
G & P Development Landfill	Maintenance	25.38
Gottschalk, Kirk	Mileage/Travel	286.44
Grainger	Maintenance	255.70

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 9, 2019**

Hillyard	Maintenance	776.64
Holiday Inn	Staff Dev.	109.95
Hummert	Supplies	1,253.33
i-Blason, LLC	Supplies	50.00
JCI Industries	Maintenance	4,075.00
Johnson, Jill	Supplies	35.77
Kully Supply	Maintenance	461.02
Lakeshore	Supplies	57.49
Learning Services	Software	624.95
Lee's Refrigeration	Maintenance	111.91
Lincoln Journal Star	Periodicals	270.00
Del Luebbe	Transportation	59.50
Madison National Life	LTD Ins.	2,589.50
Matheson	Supplies	824.62
Jan Meehl	Pupil Services	2,170.26
Midwest Alarm Services	Maintenance	3,270.12
Midwest Auto Parts (NAPA)	Maintenance	148.39
Nantkes, Jen	Pupil Services	1,472.27
NCS Pearson	Supplies	571.79
Nebraska Central Equipment	Transportation	19.70
NE Council of School Admin.	Dues & Fees	50.00
Nebraska Equipment	Maintenance	503.15
Nebraska Snow Equipment	Maintenance	4,894.48
Nebraska State Fire Marshal	Transportation	240.00
O'Keefe Elevator Company	Maintenance	362.54
One Source	Admin. Exp.	60.00
O'Reilly	Transportation	229.23
Pac N Save	Food	98.42
Pac N Save	Supplies	213.45
Paper Tiger	Business Support	30.00
Pay Flex	Section 125	173.40
Pearson Education	Supplies	126.20
Pepsi Cola of Lincoln	Food	2,145.75
Pitney Bowes	Supplies	76.49
Presto-X	Maintenance	186.00
Reed Electric	Maintenance	229.35
Rentavan	Vehicle	26,200.00
Rise Vision	Software	297.00
Rolfsmeyer, Mark	Other	124.97
SACK Lumber	Maintenance	229.40
Schaefer, Melissa	Reimbursement	192.64
School Dist. Of Seward	Supplies	112.50
School Outlet	Supplies	30.63
Seward County Chamber Dev Partnership	Board Other	5,675.00
Seward County Independent	Supplies	422.81
Seward Lumber	Maintenance	261.68
Sherwin Williams	Transportation	187.45
Spectrum	Phone	84.98
Suhr & Lichty	Insurance	252.00

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 9, 2019**

Sysco	Food	4,833.35
Teacher Direct	Supplies	57.00
Twin Rivers Urgent Care	Transportation	95.00
Unite Private Networks	Distance Learning	1,401.04
UNUM	Life Insurance	525.60
Upton, Kristen	Supplies	66.50
Uribe	Services	1,818.00
US Foods	Food	17,266.50
Verizon	Telephone	162.48
WaterLink, Inc	Maintenance	270.00
Weatherholt, Rick	Supplies	25.19
Weber, Heidi	Supplies	50.28
Wells Fargo	Travel	6,595.78
Windham Professionals	Garnishment	548.00
Windstream	Telephone	2,208.37
TOTAL GENERAL FUND CLAIMS		1,426,076.06

**SCHOOL DISTRICT OF SEWARD
PROPOSED WARRANTS
DECEMBER 9, 2019**

ADDITIOANL CLAIMS

Canon	Lease	26.72
John Deere Financial	Maintenance	355.06
M & O Door Products	Maintenance	366.00
Seward County Chamber & Dev Partnership	Dues	773.00
University of Nebraska Lincoln - Extension	Staff Development	450.00

TOTAL GENEREAL FUND CLAIMS	1,428,046.84
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**SCHOOL DISTRICT OF SEWARD
PROPOSED BOND FUND CLAIMS
DECEMBER 9, 2019**

CATTLE BANK	DEBT SERVICE PAYMENT MIDDLE SCHOOL 2010	858,025.00
CATTLE BANK	BOND FEE	300.00
CATTLE BANK	DEBT SERVICE PAYMENT REFUNDING BONDS 2017	241,931.25
CATTLE BANK	BOND FEE	300.00
JONES BANK	DEBT SERVICE PAYMENT REFUNDING BONDS 2014	367,646.25
JONES BANK	BOND FEE	500.00
TOTAL		<u>1,468,702.50</u>

**SCHOOL DISTRICT OF SEWARD
PROPOSED QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND CLAIMS
DECEMBER 9, 2019**

CATTLE BANK	DEBT SERVICE PAYMENT ELEMENTARY SCHOOL	136,661.25
	TOTAL	<u>136,661.25</u>

**SCHOOL DISTRICT OF SEWARD
PROPOSED GIFTS AND DONATIONS CLAIMS
DECEMBER 9, 2019**

SCHOOL DISTRICT OF SEWARD	LUNCH ACCOUNTS	46.75
DEAN FOODS	MILK	87.36
	TOTAL	<u>134.11</u>

**SCHOOL DISTRICT OF SEWARD
PROPOSED SPECIAL BUILDING FUND CLAIMS
DECEMBER 9, 2019**

AMAZON	CARD ACCESS	698.10
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TOTAL	698.10
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