

GIPS BOE Regular Meeting  
Thursday, December 10, 2020 5:30 PM  
Kneale Administration Building - Board Room

1. CALL TO ORDER

**Speaker(s):** Board President

2. ROLL CALL

**Speaker(s):** Mrs. Simmons

3. MISSION STATEMENT

4. PUBLIC FORUM

5. CONSENT AGENDA

**Speaker(s):** Board President

1. Minutes from the previous month's meeting
2. Claims as submitted
3. Staff Adjustments as submitted
4. Treasurer's Report as submitted
5. Policy

1. 4320 RENTALS AND SERVICE CHARGES Final Read

1. 8660 FIELD TRIPS AND EXTENDED CO-CURRICULAR TRIPS Final Read

2. 6313 STAFF PAYMENTS DURING CLOSURE - First Read

3. 6335 INJURY LEAVE First Read

4. 8312 EXCESSIVE ABSENTEEISM First Read

6. Contracts and MOU's as submitted

7. Approval of Agenda as submitted

6. SPECIAL RECOGNITION

1. Board of Education Member Recognition

**Speaker(s):** Bonnie Hinkle

7. INFORMATION ITEMS

1. CAMPUS HIGHLIGHTS - Academy of Medical Sciences Capstone Experience (LIVE ZOOM)

**Speaker(s):** Greg Schlegel, Meleny Ceballos, Myah Brown, Nicki Stoltenburg, Carly Hirschert, and Megan Stone

**Goals:** Personalized Strategic Plan- Students were able to create their own goals and objectives for this experience. Each experience was customized to meet the needs of each individual student. , Partnership Success Measures-Industry partners were vital to the success of this initiative. Partners were willing to take a chance on our students and navigate through the unknowns of starting a new initiative. They were willing to do this in the midst of the unknowns of the pandemic. , Student Success Measures- Success will be measured qualitatively through the stories and experiences of students. This was a profound experience for many students which should come through during our presentation.

2. CAMPUS HIGHLIGHTS - Knickrehm Mission Mondays

**Speaker(s):** Mr. Rob Bishop

**Goals:** Strategic Plan Objective 02 - GIPS will ensure that learning is enabled through safe, comfortable, and welcoming environments., Mission Monday Student Success and Strategic Plan Objective - GIPS is committed to a meaningful culturally inclusive environment characterized by acceptance, respect, support, safety, and a sense of belonging for all stakeholders. Individuals are empowered with the skills, expertise, and a safe space to advocate and commit to eliminating injustice and inequity. Evidence of positive relationships and intercultural competence will be identified, addressed, and monitored at the classroom, school

3. CAMPUS HIGHLIGHTS - Positive Office Referrals

**Speaker(s):** Julie Schnitzler, Cathy Schock, Social-Emotional Coach

**Goals:** Student Success Measure 07 - Increased percentage of students self-reporting growth mindset, self-efficacy, self-management, and social awareness., Strategic Plan Objective Positive Office Referrals - For a second consecutive year, we have implemented a school-wide Positive Office Referrals system to recognize students who have been safe, respectful, and responsible at Howard Elementary.

4. Families First Coronavirus Response Act

**Speaker(s):** Mr. Stelk

5. Construction Update

**Speaker(s):** Mr. Petsch

6. Student Representative Report

**Speaker(s):** Kendall Bartling

7. Superintendent Report

**Speaker(s):** Dr. Grover

8. ACTION ITEMS

1. Grand Island Education Association (GIEA) 2022-2023 Master Agreement

**Speaker(s):** Michelle Carter

2. Fiscal Year 2019-2020 Audit Report & Annual Financial Report

**Speaker(s):** Virgil Harden

3. 2021 2022 GIPS Calendar Proposal

**Speaker(s):** Dr. Dexter

4. Equity Proposal from FourPoint Education

**Speaker(s):** Mr. Harden

**Goals:** Strategic Plan Objective 07 - GIPS will cultivate a culturally proficient district in which all individuals are valued.

9. COMMITTEE REPORTS

1. Finance and Facilities Committee

**Speaker(s):** Mr. Brown

2. Leading for Learning Committee

**Speaker(s):** Mr. Mayfield

3. Personnel Committee  
**Speaker(s):** Terry Brown
4. Policy Committee  
**Speaker(s):** Mrs. Gortemaker
5. Public Relations and Partnership Development Committee  
**Speaker(s):** Mrs. Gortemaker
6. Governance Committee  
**Speaker(s):** Mrs. Hinkle
7. Grand Island Public Schools Foundation Report  
**Speaker(s):** Mrs. Albers
8. GNSA / Legislative Committee  
**Speaker(s):** Mr. Harden
9. NASB Monthly Update  
**Speaker(s):** Board President
10. EXECUTIVE SESSION FOR THE PURPOSE OF REAL ESTATE,  
NEGOTIATIONS, AND PERSONNEL MATTERS BECAUSE IT IS IN THE BEST  
INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED  
SESSION
11. RECONVENE FROM EXECUTIVE SESSION
12. APPROVAL OF ANY ACTION DEEMED NECESSARY AS A RESULT OF  
EXECUTIVE SESSION
  1. Sale and Purchase Agreement  
**Speaker(s):** Mr. Harden
13. NOTIFICATION OF UPCOMING BOARD MEETINGS
14. ADJOURNMENT

AFFIDAVIT OF PUBLICATION

THE STATE OF NEBRASKA  
HALL COUNTY

Grand Island Independent

GRAND ISLAND PUBLIC SCHOOL  
123 S WEBB RD  
PO BOX 4904  
GRAND ISLAND NE 68802

REFERENCE: 10016999  
20604417  
mtg 12/10

Diane Cook being first duly sworn on his/her oath, deposes and says that he/she is the Legals Clerk of the Grand Island Independent, a newspaper printed and published at Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, and as such has charge of the records and files of the Grand Island Independent, and affiant knows of his/her own personal knowledge that said newspaper has a bona fide circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published in said newspaper.

*Diane Cook*

PUBLISHED ON:  
11/20/20

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AD SPACE:

Subscribed in my presence and sworn to before me this 20 th day of November, 2020.

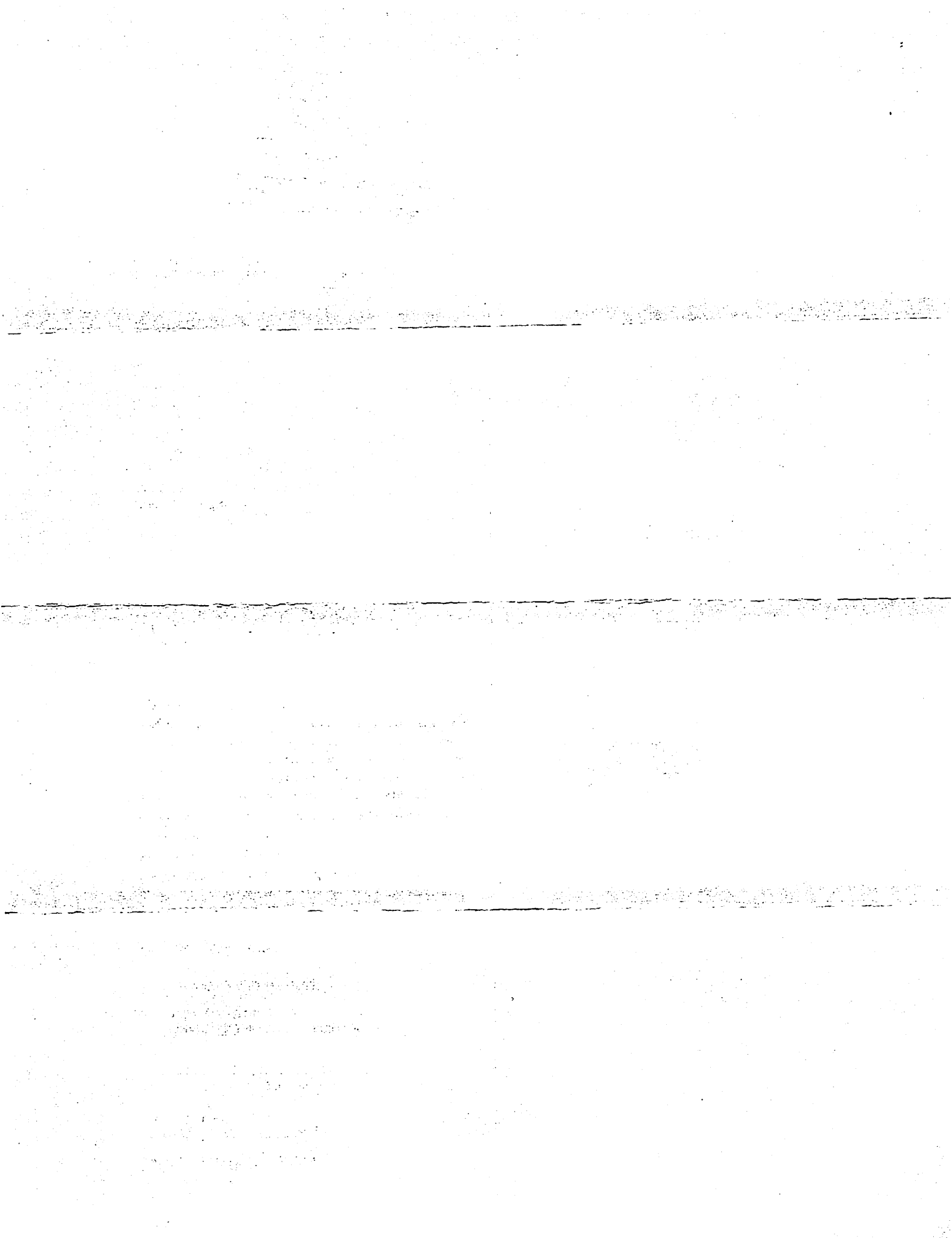
My commission expires

*4/2, 2022*  
*Leann L Wilsey*

Notary Public

State of Nebraska - General Notary  
LEANN L WILSEY  
My Commission Expires  
April 2, 2022

NOTICE OF REGULAR  
BOARD MEETING  
HALL COUNTY SCHOOL  
DISTRICT 2  
GRAND ISLAND, NEBRASKA  
Notice is hereby given that a meeting of the Board of Education of Hall County School District 2, A.K.A. Grand Island Public Schools, Grand Island, Nebraska, will be held on Thursday December 10, 2020 at 5:30 P.M., at the Kneale Administration Building, 123 S Webb Road, Grand Island, Nebraska, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for inspection at the Office of the Superintendent.  
  
Dr. Robin R. Dexter, Board Secretary  
20



## **Regular Meeting of the Grand Island Board of Education**

The regular meeting of the Board of Education of Grand Island in the County of Hall in the State of Nebraska was convened and called to order by President Bonnie Hinkle in open and public session on Thursday, November 12, 2020 at 5:30 PM at the Kneale Administration Building - Board Room, 123 S Webb Road, Grand Island, NE 68802, the usual meeting place of said Board. Notice of the meeting was given in advance thereof by publication in the Grand Island Independent, the School District's designated method of giving notice. Notice of the meeting was also given in advance to all members of the Board of Education. All proceedings hereafter shown were recorded while the convened meeting was open to the attendance of the public.

### **ROLL CALL:**

Attendance Taken at 5:30 PM.

Lisa Albers:	Present
Carlos Barcenas:	Absent
Dan Brosz:	Present
Terry Brown:	Present
Kelly Enck:	Present
Julie Gortemaker:	Present
Bonnie Hinkle:	Present
Tim Mayfield:	Present
Erika Wolfe:	Present

Notice given by Mr. Barcenas. Absence excused.

### **AGENDA**

#### **1. CALL TO ORDER**

The meeting was called to order at 5:30 pm.

#### **2. ROLL CALL**

Mr. Barcenas' absence was excused with prior notification that he would not be able to attend the meeting on November 12, 2020.

#### **3. MISSION STATEMENT**

The Mission Statement was read by Erika Wolfe.

#### **4. PUBLIC FORUM**

Michelle Carter, 2616 Brennen Lane, Grand Island, NE 68803 spoke on behalf of the GIEA and thanked the Board of Education and Superintendent, Dr. Grover for allowing a 6 day break that has mental health days included for Thanksgiving this year.

Dan Harvey, 919 E Delaware Avenue, Grand Island, NE 68801, spoke on behalf of quarantined students-- suggested different options for students who have to be quarantined due to exposure from COVID-19 and are showing no symptoms.

#### **5. CONSENT AGENDA**

Mrs. Gortemaker declared a potential conflict of interest and abstained from voting on check #29196 in the amount of \$56.65 as part of agenda item 5.2.

Statement read by Mrs. Gortemaker, "Out of an abundance of caution, I hereby declare a potential conflict of interest and hereby abstain from voting on Check #29196 in the amount of \$56.65 as part of agenda item 5.2 of the Agenda Materials for this meeting. I vote in favor for all other consent items."

The recommendation to approve the Consent Agenda as submitted Passed with a motion by Dan Brosz and a second by Terry Brown.

Julie Gortemaker: Abstain (With Conflict), Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

**5.1. Minutes from the previous month's meeting**

**5.2. Claims as submitted**

**5.3. Bid Proposals as submitted**

**5.4. Staff Adjustments as submitted**

**5.5. Treasurer's Report as submitted**

**5.6. Policy**

**5.6.1. 1310 NONDISCRIMINATION Final Read**

**5.6.2. 1311 BULLYING AND HARASSMENT Final Read**

**5.6.3. 4510 NAMING OF FACILITIES Final Read**

**5.6.4. 6214 ABUSE OF STUDENTS BY STAFF Final Read**

**5.6.5. 6215 BULLYING AND HARASSMENT (Staff) Final Read**

**5.6.6. 6410 NON-DISCRIMINATION (Staff) Final Read**

**5.6.7. 6411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION Final Read**

**5.6.8. 7705 SPECIAL EDUCATION POLICIES Final Read**

**5.6.9. 8420 STUDENT DUE PROCESS RIGHTS Final Read**

**5.6.10. 8430 STUDENT APPEARANCE Final Read**

**5.6.11. 8432 UNSPONSORED ORGANIZATIONS OR GANG ACTIVITIES Final Read**

**5.6.12. 8450 STUDENT DISCIPLINE Final Read**

**5.6.13. 8453 STUDENT SUSPENSION, EXPULSION, AND MANDATORY REASSIGNMENT Final Read**

**5.6.14. 8454 HAZING Final Read**

**5.6.15. 8455 BULLYING AND HARASSMENT (Students) Final Read**

**5.6.16. 8550 CHILD ABUSE AND NEGLECT Final Read**

**5.6.17. 8551 ABUSE OF STUDENTS BY STAFF Final Read**

**5.6.18. 8552 DATING VIOLENCE PREVENTION Final Read**

**5.6.19. 4320 RENTALS AND SERVICE CHARGES First Read**

**5.6.20. 8660 FIELD TRIPS AND EXTENDED CO-CURRICULAR TRIPS First Read**

**5.7. Approval of Agenda as submitted**

**5.8. Grant Report Update**

Jennifer Worthington presented the Grant Report Update to the Board of Education.

**6. INFORMATION ITEMS**

**6.1. Campus Highlights**

Live update with Principal Mr. Covarrubias at Barr Middle School. A virtual play by Barr Middle School students was presented. Mr. Brown asked when the play would stream. The dates that the virtual play will stream will be December 11 & 12, Live Streamed at 7:00 pm and December 13 at 2:00 pm.

**6.2. Starr Elementary Principal John Hauser and His Team Will Present How They are Meeting Staff Wellness Needs**

Mr. Hauser presented how staff and faculty members are focusing on self-care for staff. Dr. Brosz spoke on behalf of the data that was presented with great appreciation.

**6.3. Strategic Budgeting Update & Budget Calendar**

Via Zoom, Nate Levenson and Simone Carpenter from DMG helped to present data. Brief Overview of how the meetings have been presented and the framework that will be used moving forward. Expectations as Strategic Budgeting comes to life in our GIPS district were presented. Virgil Harden presented the Strategic Framework. Virgil Harden presented the Budgeting Calendar. Wayne Stelk advocated that this has challenged thinking and how resources can be used for needs.

**6.4. 2021 2022 GIPS Calendar Proposal**

Dr. Toni Palmer presented the 2021-2022 Academic Year Calendar proposal.

**6.5. Fiscal Year 2019-2020 Audit Report & Annual Financial Report**

Virgil Harden presented the Fiscal Year 2019-2020 Audit Report & Annual Financial Report.

**6.6. Equity Proposal from FourPoint Education**

Jennifer Worthington presented the board with the equity proposal from fourpoint education.

**6.7. Construction Update**

Mr. Petsch presented the construction update. Gave an update on the JBS Check presentation for the Early Childhood Learning Center, storm shelters.

**6.8. Student Representative Report**

Kendall Bartling gave his report to the Board of Education.

**6.9. Superintendent Report**

Dr. Grover presented the superintendent report. Josh Planos addressed the board with an introduction with being new to the district. Cory Gearhart gave an update on data for COVID-19. Dr. Grover gave a substitute field rate update for the GIPS District.

## **7. ACTION ITEMS**

### **7.1. Addendum to the Memorial Scoreboard and Gym Scoreboard Agreements**

Approve the Addendum to the Memorial Scoreboard and Gym Scoreboard Agreements. Passed with a motion by Terry Brown and a second by Lisa Albers.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

### **7.2. Indoor Air Quality QCPUF Project (needlepoint bipolar ionization (NPBI™) technology)**

Mr. Tom Beutell with Global Plasma Solutions (GPS) gave information on the specific motion before the board. Mr. Derek Kotschwar with Engineering Technologies (ETI) gave information on the specific motion before the board. Mr. Brad McKewon with Mechanical Sales gave information on the specific motion before the board.

Approve the bond resolution and related proceedings as presented and authorize Virgil Harden, Chief Financial Officer to finalize all remaining terms of issuance Passed with a motion by Terry Brown and a second by Kelly Enck.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

### **7.3. Early Childhood Learning Center at O'Connor Learning Center- Naming Gift Agreement**

Approve the O'Connor naming agreement as presented. Passed with a motion by Erika Wolfe and a second by Dan Brosz.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

## **8. COMMITTEE REPORTS**

### **8.1. Finance and Facilities Committee**

Mr. Terry Brown gave the Finance and Facilities Committee Report covering the major items discussed and under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held Dec 1, 2020 at 7:30.

### **8.2. Leading for Learning Committee**

Julie Gortemaker gave the Leading for Learning Committee Report covering the major items discussed and under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held December 8, 2020.

### **8.3. Personnel Committee**

Ms. Erika Wolfe gave the Personnel Committee Report covering the major items discussed and

under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held December 3, 2020.

#### **8.4. Policy Committee**

Lisa Albers gave the Policy Committee Report covering the major items discussed and under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held December 7, 2020 at 4:30 PM via Zoom.

#### **8.5. Public Relations and Partnership Development Committee**

Julie Gortemaker gave the Public Relations and Partnership Development Committee Report covering the major items discussed and under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held December 4, 2020 at 8:00 am.

#### **8.6. Governance Committee**

Bonnie Hinkle gave the governance committee report to the board of education. Kelly Enck will be resigning from the board of education on Dec 10, 2020. Ward A applicant interviews will be held on December 3, 2020. Applications are due November 30, 2020 by 4:30 pm. Applications received by mail must be received no later than the 4:30 timeframe on November 30, 2020, the postmark date will not be sufficient.

#### **8.7. Grand Island Public Schools Foundation Report**

Lisa Albers reported for the GIPS Foundation.

#### **8.8. GNSA / Legislative Committee**

Mr. Harden gave the GNSA / Legislative Report. Meets virtually.

#### **8.9. NASB Monthly Update**

Mrs. Hinkle gave the Nebraska Association of School Boards update.

### **9. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS AND REAL ESTATE BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION**

The Board convened to Executive Session at 8:24 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing negotiations and real estate. Passed with a motion by Dan Brosz and a second by Terry Brown.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

### **10. RECONVENE FROM EXECUTIVE SESSION**

The Board reconvened from Executive Session at 9:04 p.m.

The recommendation that the Board reconvene from executive session Passed with a motion by Dan Brosz and a second by Terry Brown.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

**11. APPROVAL OF ANY ACTION DEEMED NECESSARY AS A RESULT OF EXECUTIVE SESSION**


none

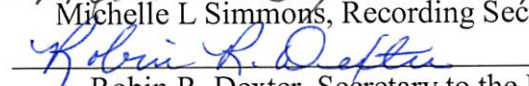
**12. NOTIFICATION OF UPCOMING BOARD MEETINGS**

December 3, 2020 Ward A applicant interviews will be held at 6:30 pm, December 10, 2020 Board of Education Regular Meeting will be held at 5:30 pm, December 18, 2020 New Board of Education Member's Onboarding Training will be held at 12:00 pm.

**13. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 9:05 p.m.

  
\_\_\_\_\_  
Michelle L Simmons, Recording Secretary

  
\_\_\_\_\_  
Robin R. Dexter, Secretary to the Board

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Julie Gortemaker: Abstain (With Conflict), Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

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**6.5. Fiscal Year 2019-2020 Audit Report & Annual Financial Report**

Virgil Harden presented the Fiscal Year 2019-2020 Audit Report & Annual Financial Report.

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Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

### **7.2. Indoor Air Quality QCPUF Project (needlepoint bipolar ionization (NPBI™) technology)**

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## **8. COMMITTEE REPORTS**

### **8.1. Finance and Facilities Committee**

Mr. Terry Brown gave the Finance and Facilities Committee Report covering the major items discussed and under consideration by said committee. A copy of the minutes from the last meeting are available and on file. The next meeting will be held Dec 1, 2020 at 7:30.

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#### **8.7. Grand Island Public Schools Foundation Report**

Lisa Albers reported for the GIPS Foundation.

#### **8.8. GNSA / Legislative Committee**

Mr. Harden gave the GNSA / Legislative Report. Meets virtually.

#### **8.9. NASB Monthly Update**

Mrs. Hinkle gave the Nebraska Association of School Boards update.

### **9. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS AND REAL ESTATE BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION**

The Board convened to Executive Session at 8:24 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing negotiations and real estate. Passed with a motion by Dan Brosz and a second by Terry Brown.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

### **10. RECONVENE FROM EXECUTIVE SESSION**

The Board reconvened from Executive Session at 9:04 p.m.

The recommendation that the Board reconvene from executive session Passed with a motion by Dan Brosz and a second by Terry Brown.

Lisa Albers: Yea, Dan Brosz: Yea, Terry Brown: Yea, Kelly Enck: Yea, Julie Gortemaker: Yea, Bonnie Hinkle: Yea, Tim Mayfield: Yea, Erika Wolfe: Yea

**11. APPROVAL OF ANY ACTION DEEMED NECESSARY AS A RESULT OF EXECUTIVE SESSION**


none

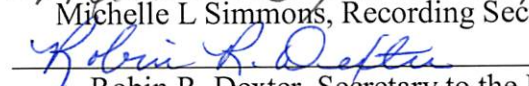
**12. NOTIFICATION OF UPCOMING BOARD MEETINGS**

December 3, 2020 Ward A applicant interviews will be held at 6:30 pm, December 10, 2020 Board of Education Regular Meeting will be held at 5:30 pm, December 18, 2020 New Board of Education Member's Onboarding Training will be held at 12:00 pm.

**13. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 9:05 p.m.

  
\_\_\_\_\_  
Michelle L Simmons, Recording Secretary

  
\_\_\_\_\_  
Robin R. Dexter, Secretary to the Board

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74511	Hiland Dairy Foods Company LLC	Milk	\$7,764.41
74512	Agricultural Service	General Supplies	\$2,700.00
74513	AKRS Equipment Solutions Inc	General Supplies	\$1,596.28
74514	Almquist Maltzahn Galloway & Luth	Employee Benefits	\$1,925.00
74515	Amazon Capital Services Inc	General Supplies	\$7,403.97
74516	Copycat Instant Printing	General Supplies	\$283.50
74517	DreamBox Learning Inc	Web Based Software	\$14,440.00
74518	Essential Personnel Inc	Cleaning Services	\$3,945.32
74519	Grand Island Utilities Dept	Electricity	\$9,537.52
74520	Head Start Family Dev Program	Professional Services	\$48,093.80
74522	TAESE USU	Employee Training and Development Services	\$2,400.00
74523	United Distributors Inc	General Supplies	\$630.54
74524	Wex Bank	Fuel	\$1,200.13
74525	Wex Bank	Fuel	\$547.56
74526	Wex Bank	Fuel	\$2,269.82
74527	Wex Bank	Fuel	\$907.03
74528	Wholeness Healing Center PC	Professional Services	\$11,480.00
74529	Wiper Towel Service	Technical Services	\$723.25
74530	First Bankcard Center/Visa	Employee Training and Development Services	\$1,750.00
74531	First Bankcard Center/Visa	Web Based Software	\$120.00
74532	First Bankcard Center/Visa	Dues and Fees	\$175.00
74533	First Bankcard Center/Visa	Dues and Fees	\$339.39
74534	First Bankcard Center/Visa	General Supplies	\$34.80
74535	First Bankcard Center/Visa	General Supplies	\$53.99
74536	First Bankcard Center/Visa	Postage	\$28.29
74537	First Bankcard Center/Visa	Advertising	\$3,196.25
74538	First Bankcard Center/Visa	Technical Services	\$539.89
74539	First Bankcard Center/Visa	Employee Training and Development Services	\$1,064.56
74540	First Bankcard Center/Visa	General Supplies	\$1,594.62
74541	First Bankcard Center/Visa	Technology Supplies	\$2,810.39
74542	First Bankcard Center/Visa	Web Based Software	\$218.00
74543	First Bankcard Center/Visa	Dues and Fees	\$359.00
74544	First Bankcard Center/Visa	Employee Training and Development Services	\$79.00
74545	First Bankcard Center/Visa	Miscellaneous Expenditures	\$288.62
74546	First Bankcard Center/Visa	General Supplies	\$530.42
74547	First Bankcard Center/Visa	Web Based Software	\$3,998.08
74548	First Bankcard Center/Visa	Employee Training and Development Services	\$665.56
74549	First Bankcard Center/Visa	Employee Training and Development Services	\$605.00
74550	First Bankcard Center/Visa	General Supplies	\$469.98
74551	First Bankcard Center/Visa	Employee Training and Development Services	\$1,514.76
74552	First Bankcard Center/Visa	General Supplies	\$1,425.83
74553	First Bankcard Center/Visa	Employee Training and Development Services	\$417.64
74554	First Bankcard Center/Visa	Dues and Fees	\$575.00
74555	First Bankcard Center/Visa	Employee Training and Development Services	\$1,657.00
74556	First Bankcard Center/Visa	Employee Training and Development Services	\$369.00
74557	First Bankcard Center/Visa	Employee Training and Development Services	\$369.00
74558	First Bankcard Center/Visa	Employee Training and Development Services	\$275.00
74559	First Bankcard Center/Visa	Employee Training and Development Services	\$369.00
74560	First Bankcard Center/Visa	Employee Training and Development Services	\$275.00
74561	First Bankcard Center/Visa	Employee Training and Development Services	\$275.00
74562	First Bankcard Center/Visa	Employee Training and Development Services	\$275.00
74563	First Bankcard Center/Visa	Employee Training and Development Services	\$369.00
74564	First Bankcard Center/Visa	General Supplies	\$249.50
74565	First Bankcard Center/Visa	General Supplies	\$168.43
74566	First Bankcard Center/Visa	General Supplies	\$4,955.46

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74567	First Bankcard Center/Visa	Dues and Fees	\$175.00
74568	First Bankcard Center/Visa	Dues and Fees	\$110.00
74569	First Bankcard Center/Visa	Employee Training and Development Services	\$798.00
74570	First Bankcard Center/Visa	Employee Training and Development Services	\$177.00
74571	First Bankcard Center/Visa	General Supplies	\$175.00
74572	First Bankcard Center/Visa	General Supplies	\$59.75
74573	First Bankcard Center/Visa	Employee Training and Development Services	\$25.00
74574	First Bankcard Center/Visa	General Supplies	\$462.58
74575	First Bankcard Center/Visa	General Supplies	\$214.99
74576	First Bankcard Center/Visa	Web Based Software	\$20.45
74577	Grand Island Utilities Dept	Electricity	\$41,568.66
74578	Alexis B Linehan	Miscellaneous Expenditures	\$206.35
74579	Bedford, Freeman & Worth Publishing Grou	E-Books	\$4,740.12
74580	Charter Communications Holdings LLC	Distance Education and Telecommunications	\$59.99
74581	Clearly Communications	Distance Education and Telecommunications	\$511.36
74582	Dairtrang T Tran	Miscellaneous Expenditures	\$79.20
74583	DAS State Accounting - Central Finance	Distance Education and Telecommunications	\$232.49
74584	McGraw-Hill School Education	General Supplies	\$5,373.20
74585	Minnesota Clay	General Supplies	\$285.79
74586	Musicians Friend	General Supplies	\$109.95
74587	Nasco	General Supplies	\$371.68
74588	Nebraska Council of School Administrator	Dues and Fees	\$235.00
74589	Nebraska Council of School Administrator	Employee Training and Development Services	\$500.00
74590	Nebraska U C Fund	Unemployment Compensation	\$2,106.36
74591	Office Depot	General Supplies	\$460.74
74592	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$10,275.00
74593	Power Systems Inc	General Supplies	\$1,079.11
74594	Pro-Ed	General Supplies	\$48.40
74595	Quadient Finance USA Inc	Postage	\$8,008.77
74596	Quill Corporation	General Supplies	\$261.39
74597	Realityworks Inc	General Supplies	\$2,586.38
74598	S & S Worldwide Inc	General Supplies	\$21.62
74599	Scholastic Inc.	Books & Periodicals	\$1,924.23
74600	School Health Corporation	General Supplies	\$31.98
74601	Steele Law Office	Contracted Legal Services	\$7,677.50
74602	US Postal Service (Neopost POC)	Postage	\$4,000.00
74603	Verizon Business	Distance Education and Telecommunications	\$1.44
74604	Cassie Kaspar	Mileage Paid to Staff	\$23.00
74605	Culligan of Grand Island	General Supplies	\$477.00
74606	Mid-Nebraska Disposal Inc	Refuse Disposal	\$540.94
74607	Midwest Restaurant Supply LLC	General Supplies	\$8,978.03
74608	Raynor Garage Doors of Central Nebraska	Professional Services	\$1,147.00
74609	School Nutrition Association	Dues and Fees	\$15.00
74610	Hiland Dairy Foods Company LLC	Milk	\$13,434.13
74611	HyVee	Food	\$86.05
74612	Ace Hardware	General Supplies	\$2.78
74613	Amazon Capital Services Inc	General Supplies	\$2,547.90
74614	Border States Industries Inc	General Supplies	\$388.96
74615	City of Grand Island	Dues and Fees	\$400.00
74616	Cline Williams Wright Johnson	Contracted Legal Services	\$300.00
74617	Culligan of Grand Island	Technical Services	\$73.90
74618	Floors Inc	Construction Services	\$43,487.60
74619	Follett School Solutions Inc	General Supplies	\$904.34
74620	Grand Island Independent	Advertising	\$4,284.06
74621	Grand Island Utilities Dept	Electricity	\$40,373.54

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74622	Grand Island Utilities Dept	Electricity	\$6,562.98
74623	Heather Gill	Employee Training and Development Services	\$800.00
74624	Holiday Express	Student Transportation Services	\$500.00
74625	HyVee	General Supplies	\$314.20
74626	Interstate All Battery Center	Miscellaneous Expenditures	\$380.05
74627	IXL Membership Services	Books & Periodicals	\$99.00
74628	Judith Grimes	Mileage Paid to Staff	\$50.60
74629	KHGI/KFXL - TV	Advertising	\$1,000.00
74630	Learning Forward Nebraska	Dues and Fees	\$50.00
74631	The Home Depot Pro	General Supplies	\$358.96
74632	Verizon Wireless	Distance Education and Telecommunications	\$513.21
74633	Verizon Wireless	Distance Education and Telecommunications	\$456.87
74634	Vernier Software & Technology	Equipment	\$21,540.44
74635	April Sundberg	Professional Services	\$127.50
74636	Century Link	Distance Education and Telecommunications	\$72.57
74637	Century Link	Distance Education and Telecommunications	\$3,248.10
74638	Century Link	Distance Education and Telecommunications	\$3,559.81
74639	Century Link	Distance Education and Telecommunications	\$3,668.09
74640	Century Link	Distance Education and Telecommunications	\$1,228.73
74641	Century Link	Distance Education and Telecommunications	\$155.50
74642	Grand Island Public Schools Nutrition Sv	Employee Benefits	\$7,010.20
74643	Marty Markvicka	Mileage Paid to Staff	\$38.18
74644	NAF	Miscellaneous Expenditures	\$2,000.00
74645	Office Depot	General Supplies	\$595.46
74646	Paper Tiger Shredding Inc	Refuse Disposal	\$150.00
74647	Quill Corporation	General Supplies	\$415.31
74648	Riverside Technologies Inc	Technology Supplies	\$22,143.00
74649	Sherry Wabs	Professional Services	\$50.00
74650	Hiland Dairy Foods Company LLC	Milk	\$10,468.67
74651	Century Link	Distance Education and Telecommunications	\$3,739.28
74652	Northwestern Energy	Utility Energy Services	\$107.80
74653	Office Depot	General Supplies	\$1,516.89
74654	Amazon Capital Services Inc	General Supplies	\$6,075.76
74655	Amplify Education Inc	Books & Periodicals	\$3,184.92
74656	Bulk Office Supply	General Supplies	\$516.49
74657	Central Nebraska Bobcat	General Supplies	\$370.70
74658	City of Grand Island	Dues and Fees	\$200.00
74659	Crescent Electric Supply	General Supplies	\$237.45
74660	Dennis Supply Company	General Supplies	\$96.24
74661	District Management Group LLC	Professional Services	\$46,668.00
74662	Eakes Office Solutions	Technology Software	\$436.46
74663	Easy Way Safety Services, Inc.	General Supplies	\$1,285.00
74664	Essential Personnel Inc	Cleaning Services	\$5,232.94
74665	Fun and Function LLC	General Supplies	\$475.57
74666	Grand Island Utilities Dept	Electricity	\$20,298.40
74667	Grones Outdoor Power & Battery	General Supplies	\$65.28
74668	H L Flake Co LTD	General Supplies	\$274.91
74669	Hooker Bros Sand & Gravel Inc	General Supplies	\$2,947.77
74670	Idea Bank Marketing	Professional Services	\$379.00
74671	Nebraska Notary Association	Professional Services	\$168.18
74672	Really Good Stuff Inc	General Supplies	\$643.27
74673	Sports Illustrated for Kids	Books & Periodicals	\$918.00
74674	Symmetry Energy Solutions LLC	Utility Energy Services	\$353.08
74675	The Home Depot Pro	General Supplies	\$116.00
74676	Time For Kids	Books & Periodicals	\$256.50

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74677	Verizon Wireless	Distance Education and Telecommunications	\$426.63
74678	Voyager Sopris Learning Inc	General Supplies	\$549.73
74679	Wholeness Healing Center PC	Professional Services	\$620.00
74680	Hiland Dairy Foods Company LLC	Milk	\$10,613.44
74681	KHGI/KFXL - TV	Advertising	\$1,500.00
74682	Clearly Communications	Distance Education and Telecommunications	\$529.81
74683	Danny Oberg	Rentals	\$3,000.00
74684	Lori Medlin	Miscellaneous Expenditures	\$29.00
74685	MidAmerica Administrative & Retirement	Miscellaneous Expenditures	\$450.00
74686	Nebraska Council of School Administrator	Dues and Fees	\$1,320.00
74687	Networkfleet Inc.	Repairs and Maintenance Services	\$1,957.38
74688	Northwestern Energy	Utility Energy Services	\$109.39
74689	Office Depot	General Supplies	\$221.29
74690	Omaha World-Herald	Books & Periodicals	\$301.60
74691	Penworthy Company	Books & Periodicals	\$263.40
74692	Quadient Finance USA Inc	Postage	\$68.69
74693	R8 Productions LLC	Audio-Visual Materials	\$680.00
74694	Sara Fiedler	Miscellaneous Expenditures	\$112.65
74695	Abby Stoddard	Mileage Paid to Staff	\$24.95
74696	Ace Hardware	General Supplies	\$470.04
74697	Advance Auto Parts	General Supplies	\$145.46
74698	Agricultural Service	General Supplies	\$140.00
74699	Alacia Glandt	Mileage Paid to Staff	\$13.34
74700	Almquist Maltzahn Galloway & Luth	Employee Benefits	\$657.00
74701	Ameresco INC	Technical Services	\$37,350.00
74702	American Printing House For The Blind	General Supplies	\$526.95
74703	Amplified IT LLC	Web Based Software	\$1,175.00
74704	Amplify Education Inc	Web Based Software	\$11,075.00
74705	Amy Schneider	Mileage Paid to Staff	\$86.30
74706	An Electric Company	Technical Services	\$400.00
74707	Andy Schneider	Mileage Paid to Staff	\$86.30
74708	Ann Porter	Mileage Paid to Staff	\$19.03
74709	Apple Computer Inc	Technology Supplies	\$1,495.00
74710	Aramark Uniform Services	Technical Services	\$1,004.62
74711	Ashley Walker	Mileage Paid to Staff	\$23.81
74712	Audrey J Smalley	Mileage Paid to Staff	\$25.87
74713	Awards Plus	General Supplies	\$14.00
74714	B & H Photo-Video Inc	Audio-Visual Materials	\$1,099.63
74715	Barbara Franke	Mileage Paid to Staff	\$25.93
74716	Barbara McGowan	Professional Services	\$50.00
74717	Blick Art Materials	General Supplies	\$81.50
74718	Border States Industries Inc	General Supplies	\$95.59
74719	Bosselman Energy Inc	General Supplies	\$64.96
74720	Bremer Misty	Mileage Paid to Staff	\$15.41
74721	Brenda Anderson	Mileage Paid to Staff	\$60.66
74722	Brenda Skarka	Mileage Paid to Staff	\$11.50
74723	Bryant Piano Service	Technical Services	\$99.00
74724	Camera Ready Cosmetics	General Supplies	\$1,744.20
74725	Cannon Moss Brygger & Assoc	Buildings	\$1,600.00
74726	CDI Technologies	Web Based Software	\$2,880.00
74727	Central Confinement Service LLC	General Supplies	\$7,723.85
74728	Cgsmusic	Professional Services	\$35.00
74729	Cherie Mattson	Mileage Paid to Staff	\$16.50
74730	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$6.40
74731	Christina M Vrooman	Mileage Paid to Staff	\$31.57

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74732	Christine Kier	General Supplies	\$37.95
74733	Classroom Security Blinds LLC	General Supplies	\$268.80
74734	Communications Engineering	General Supplies	\$767.00
74735	Computer Hardware	Audio-Visual Materials	\$3,069.00
74736	Connie Voss	Employee Training and Development Services	\$82.00
74737	Constance L Palu	Mileage Paid to Staff	\$37.95
74738	Construction Rental	General Supplies	\$318.66
74739	Control Services Inc	General Supplies	\$271.13
74740	Copycat Instant Printing	General Supplies	\$434.23
74741	Cottonman.com LLC	General Supplies	\$76.00
74742	Crescent Electric Supply	General Supplies	\$489.31
74743	Culligan of Grand Island	General Supplies	\$67.45
74744	Dan Petsch	Mileage Paid to Staff	\$77.34
74745	Dawn Deuel-Rutt	Mileage Paid to Staff	\$307.68
74746	Decker Equipment	General Supplies	\$2,007.92
74747	Demco	General Supplies	\$202.72
74748	Devin Duren	Mileage Paid to Staff	\$20.65
74749	Donna Millsbaugh	Professional Services	\$50.00
74750	Dorie Turner Nolt Consulting LLC	Professional Services	\$600.00
74751	Douangchan Keomysay	Technical Services	\$21.00
74752	Eakes Office Solutions	Technical Services	\$21,280.44
74753	Eberl Plumbing & Drain	Technical Services	\$1,344.20
74754	Educational Service Unit 5	Services Purchased From Another District	\$22,750.00
74755	Egan Supply Company	Custodial Supply Warehouse	\$3,782.41
74756	Enterprise Precast Concrete Inc	Buildings	\$7,150.10
74757	Eric Burger	General Supplies	\$175.00
74758	Essential Personnel Inc	Cleaning Services	\$2,244.39
74759	Estella Abuelsheikh	Technical Services	\$6.00
74760	Follett School Solutions Inc	Books & Periodicals	\$7,286.38
74761	Gibbs Smith Publishers	Web Based Software	\$1,050.00
74762	Grainger	General Supplies	\$226.61
74763	Grand Island Physical Therapy	Professional Education Services	\$34,713.98
74764	Grand Island Truck Wash	Repairs and Maintenance Services	\$130.24
74765	Gustave A Larson Company	General Supplies	\$8,596.32
74766	H L Flake Co LTD	General Supplies	\$512.64
74767	Hal Maggiore Photography	Professional Services	\$170.00
74768	Heath McClellan	Mileage Paid to Staff	\$20.70
74769	Heidi Baldwin	Mileage Paid to Staff	\$35.65
74770	Hooker Bros Sand & Gravel Inc	General Supplies	\$44.85
74771	Interstate All Battery Center	General Supplies	\$977.64
74772	Island Indoor Climate	Technical Services	\$275.00
74773	Island Sprinkler Supply	General Supplies	\$1,326.32
74774	Jacqueline Juarez Meier	Mileage Paid to Staff	\$7.99
74775	Jami Lee Dutcher	Mileage Paid to Staff	\$44.96
74776	Janel Keyes	Mileage Paid to Staff	\$5.52
74777	Jenny Lynn Rother	Mileage Paid to Staff	\$83.43
74778	Jerome Dubas	General Supplies	\$354.69
74779	John Schultz	Mileage Paid to Staff	\$81.76
74780	Johnson Hardware	General Supplies	\$812.00
74781	Joni Mayfield	Mileage Paid to Staff	\$116.09
74782	Journeyed-Microsoft LAR	Technology Software	\$35,194.12
74783	JP Boiler Service LLC	General Supplies	\$234.00
74784	Judith Grimes	Mileage Paid to Staff	\$55.66
74785	JW Pepper Son Inc	General Supplies	\$586.74
74786	Karma L Lewandowski	Mileage Paid to Staff	\$17.59

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74787	Karmyn R Barnes	Mileage Paid to Staff	\$26.56
74788	Kelly Supply Co	General Supplies	\$120.73
74789	Kens Appliance Inc	General Supplies	\$1,839.92
74790	Kevin M Liess	General Supplies	\$32.40
74791	Kevin Watson	Mileage Paid to Staff	\$13.80
74792	Kidwell Inc	Equipment	\$44,784.50
74793	Kimberly Foley	Mileage Paid to Staff	\$44.39
74794	Kristin Watson	Mileage Paid to Staff	\$26.91
74795	Kristina Hirschman	Mileage Paid to Staff	\$82.68
74796	Lakeshore Learning Materials	General Supplies	\$6,279.32
74797	LCL Truck Equipment Inc	General Supplies	\$295.33
74798	Learning A-Z	Web Based Software	\$461.80
74799	Learning Sciences International LLC	Employee Training and Development Services	\$8,181.00
74800	Lisa Barkley	Professional Education Services	\$302.39
74801	Lynn Bender	Mileage Paid to Staff	\$18.91
74802	Madison Tibbetts	Mileage Paid to Staff	\$56.92
74803	Marcy R Krolikowski	General Supplies	\$24.97
74804	Marks Plumbing Parts	General Supplies	\$1,874.33
74805	Marla Rischling	Mileage Paid to Staff	\$81.76
74806	Marty Markvicka	Mileage Paid to Staff	\$21.44
74807	Mary Catherine Cairns	Mileage Paid to Staff	\$14.49
74808	Matheson Tri Gas Inc	General Supplies	\$511.91
74809	Matthew Kelly Shultz	Mileage Paid to Staff	\$44.85
74810	McGraw-Hill School Education	General Supplies	\$20,479.13
74811	Mead Lumber Company	General Supplies	\$115.57
74812	Mechanical Sales Inc	General Supplies	\$932.90
74813	Medco Sports Medicine	Buildings	\$786.84
74814	Melissa Wetovick	Mileage Paid to Staff	\$12.76
74815	Menards	General Supplies	\$2,295.77
74816	Meredith Davis	Mileage Paid to Staff	\$40.59
74817	Michael Persampieri	Web Based Software	\$59.40
74818	Midwest Alarm Services	General Supplies	\$149.20
74819	Midwest Sports Supply Inc	General Supplies	\$1,914.75
74820	Mikes Glass Tinting	Repairs and Maintenance Services	\$390.00
74821	Morgan Wheeler	Mileage Paid to Staff	\$29.09
74822	Multi-Health Systems	General Supplies	\$237.60
74823	NAPA Auto Parts of Grand Island	General Supplies	\$833.57
74824	Nasco	General Supplies	\$192.78
74825	National Energy Control Corp	General Supplies	\$742.58
74826	National School Boards Assoc	Dues and Fees	\$5,335.00
74827	Nebraska Council of School Administrator	Dues and Fees	\$585.00
74828	Nebraska Scientific	General Supplies	\$798.07
74829	Nebraska Truck Center Inc	Repairs and Maintenance Services	\$642.26
74830	Neil Berger	General Supplies	\$19.16
74831	O Hara Plumbing Co Inc	General Supplies	\$106.66
74832	O Keefe Elevator Co Inc	Technical Services	\$1,588.84
74833	Olsson Associates	Buildings	\$986.00
74834	One Source	Technical Services	\$1,299.00
74835	Paper Tiger Shredding Inc	Refuse Disposal	\$360.00
74836	Pearson Clinical Assessment	General Supplies	\$771.75
74837	Pioneer Door	Technical Services	\$1,213.00
74838	Platte Valley Communications	General Supplies	\$111.00
74839	Policy Studies Associates Inc	Professional Education Services	\$18,333.30
74840	Pomp's Tire Service Inc	Repairs and Maintenance Services	\$132.89
74841	Pro-Ed	General Supplies	\$137.50

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74842	Protex Central Inc	Technical Services	\$91.67
74843	Quentin Zeller	Mileage Paid to Staff	\$86.31
74844	Rachel Catlett	General Supplies	\$59.94
74845	Rachel Schiley	Mileage Paid to Staff	\$18.28
74846	RapidWristBands	General Supplies	\$320.40
74847	Really Good Stuff Inc	General Supplies	\$17.99
74848	Reams Sprinkler Supply Co	Custodial Supply Warehouse	\$6,824.36
74849	Rebecca Christensen	Mileage Paid to Staff	\$6.90
74850	Redbird Flight Simulations Inc	Technical Services	\$11,210.70
74851	Rentokil North America Inc	Technical Services	\$1,815.32
74852	Rons Music	General Supplies	\$398.75
74853	Safety-Kleen Corporation	Technical Services	\$189.34
74854	Saffron Buettner	Technical Services	\$186.67
74855	Sapp Bros Petroleum Inc	General Supplies	\$1,520.95
74856	Sarah K Henry	Mileage Paid to Staff	\$17.07
74857	Sarah Nedrig	Mileage Paid to Staff	\$4.60
74858	Savvas Learning Company	Books & Periodicals	\$21,553.22
74859	Scholastic Inc.	Books & Periodicals	\$667.43
74860	School Health Corporation	General Supplies	\$29.25
74861	School Specialty Inc	General Supplies	\$2,213.15
74862	Sherril Tolen	Employee Training and Development Services	\$48.88
74863	Sherwin Williams Company	General Supplies	\$38.22
74864	Soliant Health LLC	Professional Education Services	\$12,015.49
74865	Sonova USA Inc	General Supplies	\$1,631.99
74866	Standard Battery Inc	General Supplies	\$553.90
74867	Staples Business Credit	Instructional Materials Warehouse	\$1,391.99
74868	State Glass Inc	General Supplies	\$79.13
74869	State Of Nebraska State Fire Marshal	Dues and Fees	\$1,080.00
74870	State Steel Supply Co	General Supplies	\$1,023.05
74871	Stelling Brass & Winds	Professional Services	\$751.41
74872	Tammi K Garrels	Mileage Paid to Staff	\$10.35
74873	The Home Depot Pro	Custodial Supply Warehouse	\$28,067.69
74874	The Prophet Corporation	General Supplies	\$133.03
74875	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$1,989.25
74876	Tonya Papineau	Mileage Paid to Staff	\$13.22
74877	Toofast Supply	General Supplies	\$423.91
74878	Tracy Norris	Mileage Paid to Staff	\$3.56
74879	Travas G Wright	Mileage Paid to Staff	\$7.88
74880	Tri-Cities Group Inc.	Technical Services	\$142.18
74881	Tumbleweed Press Inc	E-Books	\$958.40
74882	Tyler Technologies Inc	Employee Training and Development Services	\$825.00
74883	UniFirst Corporation	General Supplies	\$2,038.93
74884	Voyager Sopris Learning Inc	General Supplies	\$1,084.54
74885	West Music Co	General Supplies	\$401.98
74886	Western Psychological Services	General Supplies	\$580.80
74887	Winsupply of Grand Island	General Supplies	\$1,866.38
74888	Woodwards Disposal Service Inc	Refuse Disposal	\$755.00
74889	Yandas Music	Professional Services	\$1,123.99
74890	Carolyn Arends	Mileage Paid to Staff	\$40.02
74891	Cash-Wa Distributing	Nutrition Services Warehouse	\$78,613.40
74892	Cassie Kaspar	Mileage Paid to Staff	\$30.19
74893	Cheryl Harpham	Mileage Paid to Staff	\$10.70
74894	Chesterman Company	Soda	\$347.12
74895	Dayna Kush	Mileage Paid to Staff	\$13.11
74896	Dina Goscha	Mileage Paid to Staff	\$39.85

# Grand Island Public Schools

## Claims Listing

December 10, 2020

<u>Check No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
74897	Donald Batenhorst	Mileage Paid to Staff	\$7.42
74898	Evelyn R Seim	Mileage Paid to Staff	\$9.89
74899	Greenberg Fruit Company	Produce	\$16,508.38
74900	Helen Batenhorst	Mileage Paid to Staff	\$76.36
74901	Janet Kuta	Mileage Paid to Staff	\$38.35
74902	Kevin Harpham	Mileage Paid to Staff	\$31.63
74903	Kimberly Clegg	Mileage Paid to Staff	\$27.20
74904	LaJina M Dunning	Mileage Paid to Staff	\$7.19
74905	LeAnn Masat	Mileage Paid to Staff	\$35.02
74906	Midwest Restaurant Supply LLC	Professional Services	\$672.89
74907	MinMor Industries LLC	General Supplies	\$1,110.00
74908	NAPA Auto Parts of Grand Island	General Supplies	\$39.96
74909	Pamela L Morriss	General Supplies	\$65.07
74910	Pan-O-Gold Baking Co	Bread	\$4,534.78
74911	Pepsi-Cola Company	Soda	\$210.16
74912	Peterson Farms Fresh Inc	Produce	\$3,228.96
74913	Revelry Foods LLC	Food	\$25,384.00
74914	Suzanne Marie Amerson	Mileage Paid to Staff	\$5.18
74915	Tara Fieldgrove	Mileage Paid to Staff	\$36.23
74916	Teresa Abuwisha	Mileage Paid to Staff	\$17.60
74917	Theresa McCarthy	Mileage Paid to Staff	\$31.63
74918	US Foods - Grand Island	Nutrition Services Warehouse	\$42,842.63
74919	Yaquelin Yamileth Juarez	Mileage Paid to Staff	\$22.77
ACH	Anderson Ford Lincoln Mercury	Vehicles	\$36,632.85
ACH	Anderson Ford Lincoln Mercury	Vehicles	\$36,632.85
ACH	Anderson Ford Lincoln Mercury	Vehicles	\$36,632.85
ACH	Holiday Express	Student Transportation	\$157,233.04
ACH	Holiday Express	Student Transportation	\$126,046.00
ACH	Kingery Construction	Buildings	\$29,625.45
ACH	Kingery Construction	Buildings	\$25,000.00
ACH	Kingery Construction	Buildings	\$44,687.66
ACH	Medsurety	Employee Benefits	\$352.00
ACH	Wells Fargo Equipment Finance Inc	Technical Services	\$8,781.03
		November Claims	\$1,709,603.35
		November 13, 2020 Payroll	\$8,544,120.55
			<u>\$10,253,723.90</u>

**GRAND ISLAND PUBLIC SCHOOLS  
Grand Island, Nebraska**

**STAFF ADJUSTMENT  
December 10, 2020**

**Certified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Degree/ Level</u>	<u>College/ University</u>	<u>Replaces/ Reason</u>
Kaylee Eberle	Second Grade/1.0 FTE/ West Lawn	11/30/20	BA-02	Wayne State College	Approved by Board
William Johnson	Network & Systems Engineer/ 1.0 FTE/Admin. Bldg.	12/01/20			Approved by Board
Jennifer Rumery	School Psychologist/.40 FTE plus 2 extended days/Senior	01/04/21 -05/21/21	MA+45 -11	UNK	Temporary Contract

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
NONE			

**Classified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Sara Avila	Assistant Custodian/Engleman	.50	11/05/20	K. Urban
Kari Cadwalader	Special Education Paraeducator/West Lawn	.94	11/23/20	A. Person
Jessica Esquivel	Paraeducator/Howard	.34	11/16/20	J. Lonowski
Fernandez	Noon Monitor/Howard	.22		L. Hinken

**Classified New Hires (cont.)**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Shannon Fesuluai	Paraeducator/Stolley Park	.94	11/12/20	K. Moseman
Aide Heredia Quintana	Preschool ELL Paraeducator/Early Learning Center	1.0	11/12/20	L. Tovar
Jesse Lighthill	Assistant Custodian/Walnut	1.0	11/16/20	O. Kano
Dolores Marrufo	Head Cook/Walnut	1.0	11/10/20	V. Garcia Cisneros
Tammy McCarthy	Special Education Paraeducator/Jefferson	.94	11/09/20	T. Kehm
Enedina Rodriguez	ELL Paraeducator/Jefferson	.44	12/01/20	K. Haro
	Paraeducator/Jefferson	.44		
	Noon Monitor/Jefferson	.12		
Briana Schneider	Paraeducator/Starr	.94	11/02/20	T. Grettenberger
Carlos Vargas Castano	ELL Paraeducator/Senior	.94	10/28/20	D. Lopez-Melendez

**Certified Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
NONE			

**Certified Extra Standard Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
NONE			

**Classified Resignations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Elmer Behring	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	11/04/20
Erissa Ceballos	Technology Assistant/1.0 FTE/Senior	Personal	11/03/20
Jacqueline Jones	Secretary - Substitute Caller/1.0 FTE/Admin. Bldg.	Retirement	01/08/21
Stephanie Lewis	Special Education Paraeducator/.94 FTE/Senior	Termination	10/30/20
Vanessa Martinez	ELL Paraeducator/1.0 FTE/West Lawn	New position	11/20/20
Robin Mettenbrink	Technology Assistant/1.0 FTE/Starr	Termination	10/29/20
Jessica Nichols	Special Education Paraeducator/.94 FTE/Howard	Personal	11/13/20
Alissa Person	Special Education Paraeducator/.94 FTE/West Lawn	Personal	11/20/20
William Scott	Head Painter/1.0 FTE/Admin. Bldg.	Retirement	01/15/21
Laura Tovar	Preschool ELL Paraeducator/1.0 FTE/Early Learning Center	New position	11/13/20
Karla Trujillo	ELL Paraeducator/.94 FTE/Walnut	New position	11/11/20

**Classified Resignations (cont.)**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Mary Valdez	ELL Paraeducator/.50 FTE/Howard/Paraeducator/.31 FTE/Lincoln	Retirement	12/18/20
Kaylyn Wojtalewicz	Assistant Custodian/1.0 FTE/Engleman	Retirement	12/31/20

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Bergen Carraher	Speech & Language Pathologist/.80 FTE/ West Lawn/.20 FTE/ Non Public	Speech & Language Pathologist/1.0 FTE/ West Lawn	08/06/20	Change in assignment
Bergen Carraher	Speech & Language Pathologist/1.0 FTE/ West Lawn	Speech & Language Pathologist/.90 FTE/ West Lawn/.10 FTE/ Walnut	12/07/20	Change in assignment

**Classified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Liliana Gonzalez	ELL Paraeducator/.94 FTE/ Noon Monitor/.06 FTE/Starr	Technology Assistant/1.0 FTE/ Starr	12/01/20	R. Mettenbrink
Brenda Janicek-Skarka	Technology Assistant/1.0 FTE/ Newell	Technology Assistant/.75 FTE/ Newell/.25 FTE/Lincoln	10/12/20	J. Yanez change to Virtual School

**Certified Changes/Extra Standard Assignments**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
NONE				

**Certified Special Assignment**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Heather Rotter	MS Core Team Leader Stipend/Barr	08/06/20	S. McCarville

**Certified Special Assignment Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Samantha McCarville	MS Core Team Leader Stipend/Barr	Assignment change	05/26/20

The Superintendent recommends adoption of the Staff Adjustment on the consent agenda

**GRAND ISLAND PUBLIC SCHOOLS  
Grand Island, Nebraska**

**STAFF ADJUSTMENT  
December 10, 2020**

**Certified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Degree/ Level</u>	<u>College/ University</u>	<u>Replaces/ Reason</u>
Kaylee Eberle	Second Grade/1.0 FTE/ West Lawn	11/30/20	BA-02	Wayne State College	Approved by Board
William Johnson	Network & Systems Engineer/ 1.0 FTE/Admin. Bldg.	12/01/20			Approved by Board
Jennifer Rumery	School Psychologist/.40 FTE plus 2 extended days/Senior	01/04/21 -05/21/21	MA+45 -11	UNK	Temporary Contract

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
NONE			

**Classified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Sara Avila	Assistant Custodian/Engleman	.50	11/05/20	K. Urban
Kari Cadwalader	Special Education Paraeducator/West Lawn	.94	11/23/20	A. Person
Jessica Esquivel	Paraeducator/Howard	.34	11/16/20	J. Lonowski
Fernandez	Noon Monitor/Howard	.22		L. Hinken

**Classified New Hires (cont.)**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Shannon Fesuluai	Paraeducator/Stolley Park	.94	11/12/20	K. Moseman
Aide Heredia Quintana	Preschool ELL Paraeducator/Early Learning Center	1.0	11/12/20	L. Tovar
Jesse Lighthill	Assistant Custodian/Walnut	1.0	11/16/20	O. Kano
Dolores Marrufo	Head Cook/Walnut	1.0	11/10/20	V. Garcia Cisneros
Tammy McCarthy	Special Education Paraeducator/Jefferson	.94	11/09/20	T. Kehm
Enedina Rodriguez	ELL Paraeducator/Jefferson	.44	12/01/20	K. Haro
	Paraeducator/Jefferson	.44		
	Noon Monitor/Jefferson	.12		
Briana Schneider	Paraeducator/Starr	.94	11/02/20	T. Grettenberger
Carlos Vargas Castano	ELL Paraeducator/Senior	.94	10/28/20	D. Lopez-Melendez

**Certified Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
NONE			

**Certified Extra Standard Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
NONE			

**Classified Resignations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Elmer Behring	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	11/04/20
Erissa Ceballos	Technology Assistant/1.0 FTE/Senior	Personal	11/03/20
Jacqueline Jones	Secretary - Substitute Caller/1.0 FTE/Admin. Bldg.	Retirement	01/08/21
Stephanie Lewis	Special Education Paraeducator/.94 FTE/Senior	Termination	10/30/20
Vanessa Martinez	ELL Paraeducator/1.0 FTE/West Lawn	New position	11/20/20
Robin Mettenbrink	Technology Assistant/1.0 FTE/Starr	Termination	10/29/20
Jessica Nichols	Special Education Paraeducator/.94 FTE/Howard	Personal	11/13/20
Alissa Person	Special Education Paraeducator/.94 FTE/West Lawn	Personal	11/20/20
William Scott	Head Painter/1.0 FTE/Admin. Bldg.	Retirement	01/15/21
Laura Tovar	Preschool ELL Paraeducator/1.0 FTE/Early Learning Center	New position	11/13/20
Karla Trujillo	ELL Paraeducator/.94 FTE/Walnut	New position	11/11/20

**Classified Resignations (cont.)**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Mary Valdez	ELL Paraeducator/.50 FTE/Howard/Paraeducator/.31 FTE/Lincoln	Retirement	12/18/20
Kaylyn Wojtalewicz	Assistant Custodian/1.0 FTE/Engleman	Retirement	12/31/20

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Bergen Carraher	Speech & Language Pathologist/.80 FTE/ West Lawn/.20 FTE/ Non Public	Speech & Language Pathologist/1.0 FTE/ West Lawn	08/06/20	Change in assignment
Bergen Carraher	Speech & Language Pathologist/1.0 FTE/ West Lawn	Speech & Language Pathologist/.90 FTE/ West Lawn/.10 FTE/ Walnut	12/07/20	Change in assignment

**Classified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Liliana Gonzalez	ELL Paraeducator/.94 FTE/ Noon Monitor/.06 FTE/Starr	Technology Assistant/1.0 FTE/ Starr	12/01/20	R. Mettenbrink
Brenda Janicek-Skarka	Technology Assistant/1.0 FTE/ Newell	Technology Assistant/.75 FTE/ Newell/.25 FTE/Lincoln	10/12/20	J. Yanez change to Virtual School

**Certified Changes/Extra Standard Assignments**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
NONE				

**Certified Special Assignment**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Heather Rotter	MS Core Team Leader Stipend/Barr	08/06/20	S. McCarville

**Certified Special Assignment Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Samantha McCarville	MS Core Team Leader Stipend/Barr	Assignment change	05/26/20

The Superintendent recommends adoption of the Staff Adjustment on the consent agenda

## Grand Island Public Schools

### Fund Balances

Fiscal Year: 2020-2021

Month: November  
 Year: 2020  
 Fund Type:

Include Cash Balance  
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
01	General	\$26,130,902.55	\$25,069,759.86	(\$30,053,362.04)	\$0.00	\$21,147,300.37
02	Depreciation	\$1,467,189.42	\$0.00	(\$818,682.59)	\$0.00	\$648,506.83
03	Employee Benefit	\$3,109,831.94	\$63.24	(\$8,154.51)	\$0.00	\$3,101,740.67
04	Contingency	\$1,056,207.38	\$0.39	\$0.00	\$0.00	\$1,056,207.77
05	Activities	\$2,090,257.79	\$423,795.44	(\$447,676.00)	\$0.00	\$2,066,377.23
06	School Nutrition	\$1,105,134.25	\$1,405,159.97	(\$1,422,516.49)	\$0.00	\$1,087,777.73
07	Bond	\$7,134,429.57	\$2,189,403.65	\$0.00	\$0.00	\$9,323,833.22
08	Special Building	\$4,679,204.68	\$112,492.27	(\$1,693,711.10)	\$0.00	\$3,097,985.85
09	Qualified Capitol Purpose Undertaking	\$849,021.27	\$337,476.82	\$0.00	\$0.00	\$1,186,498.09
10	Cooperative	\$807,128.39	\$0.00	\$0.00	\$0.00	\$807,128.39
<b>Grand Total:</b>		<b>\$48,429,307.24</b>	<b>\$29,538,151.64</b>	<b>(\$34,444,102.73)</b>	<b>\$0.00</b>	<b>\$43,523,356.15</b>

End of Report

## 4320 RENTALS AND SERVICE CHARGES

The Grand Island Public Schools desires to permit the use of public school buildings for public assemblages under such rules and regulations as it may adopt by making school facilities and certain specified items of equipment or services available for use, when doing so will not conflict with the educational program. The buildings and other properties of the District must first be used for the education of elementary and secondary school age students, but may also be used to serve the needs of the community.

It shall be the responsibility of the Superintendent or the Superintendent's designee to establish administrative procedures to facilitate the orderly use of school facilities including rental fees and appropriate schedules. The Board of Education will approve all long-term (six (6) months or more) rental and lease agreements.

District personnel may use school facilities, equipment, and/or other resources within the Nebraska statutory definition of incidental or de minimis use. District personnel may not use school facilities, equipment, and other resources for activities that result in personal or corporate gain.

School buildings may not be used for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

References:               Neb. Statute 49-14,101  
                                  Neb. Statute 49-14,101.03  
                                  Neb. Statute 79-10,106

Original Policy Adopted 10/4/76  
Policy Revision Adopted 11/4/85  
Policy Reviewed: 7/19/99  
Policy Revised: 6/10/10  
Policy Revised: 07/13/2015  
Policy Revised: 10.12.2017  
Policy Reviewed: ???.???.??

Grand Island Public Schools

4320.1 Administrative Procedures and Conditions Governing Use of School Facilities for Policy 4320

The Grand Island Public Schools ("the District") permits the use of its school facilities for public assemblages under the rules and regulations stated herein.

A. Applications for Use.

As used herein, "Applicant" refers to a group or club that applies to use school facilities for a meeting, event or activity. "School facilities" refers to portions of school buildings or school premises that are available for meetings, events or activities including school equipment located at the site.

An Applicant desiring to use school facilities shall submit a completed Fee Agreement for School District Owned Facilities signed by a representative who has authority to commit the group to the terms and conditions stated below. The Fee Agreement for School District Owned Facilities shall include the following statements:

Applicant accepts all terms and conditions of the Administrative Procedures and Conditions Governing Use of School Facilities, which are incorporated into this Agreement by this reference, and which can be found in the District's policies at 4320.1.

Applicant shall indemnify, defend, and hold harmless the District, its board of education, officers, agents and employees from any and all claims and/or damages (including attorney fees and costs) arising from the Applicant's use of school facilities or the conduct of its event or from any activity, work, or thing done by the Applicant in or about the school facilities, or arising from any breach or default in the terms of this Agreement, or arising from any act, negligence, fault or omission of the Applicant or the Applicant's agents, employees or invitees. In case any action or proceeding shall be brought against the District by reason of any such claim, the Applicant, on notice from the District, shall defend the claim at the Applicant's expense by counsel approved in writing by the District.

Applicant agrees to procure, at its own expense, a Comprehensive General Liability insurance policy naming the District as an additional insured, which policy shall be written with a minimum of \$2,000,000 combined single limit per occurrence. A Certificate of Insurance showing coverage must be given to the Superintendent or the Superintendent's designee before the Applicant's use of school facilities. The insurance requirement may be waived by the Superintendent or the Superintendent's designee if the intended use presents very little potential for injury or damage and the activity or event is designed to serve the students or the community, and for which no fee is charged.

The Superintendent or the Superintendent's designee may reject an application if the proposed use conflicts with the conditions stated herein. All applications for use longer than six (6) months must be approved by the Board of Education. Applications that are accepted may not be assigned nor can school facilities be sub-let.

Once an application for use is accepted by the Superintendent or the Superintendent's designee, the Applicant shall direct all questions concerning the use to the building Principal whose response shall be consistent with these Administrative Procedures.

## Grand Island Public Schools

### A. Priority of Use.

School facilities are first and foremost dedicated to the District's educational and extracurricular activities. Thereafter, applications for use may be accepted according to the following order of priority:

1. groups or clubs sponsored by the District;
2. student groups wishing to meet during non-instructional time;
3. groups that serve youth for which no admission or participation fee is charged;
4. community recreation programs for which no admission or participation fee is charged or revenue generated;
5. groups that improve the health and welfare of the community for which no admission or participation fee is charged or revenue generated;
6. civic and service clubs and other groups that improve the health and welfare of the community, and if admission is charged, the funds raised are spent for the betterment of the students or the community; and
7. tax-supported entities.

### B. Conditions of Use.

As a condition of use of school facilities, the Applicant shall:

1. not use school facilities for personal or corporate profit;
2. comply with all federal, state and local laws, including health and fire codes;
3. comply with school policies concerning non-discrimination, anti-harassment and bullying;
4. comply with reasonable requests from school officials related to the Applicant's use;
5. provide public access to all meetings (meetings may not be secret, closed or exclusive);
6. not smoke, not use tobacco products, alcoholic beverages or illegal drugs, or gamble;
7. only use school equipment with permission;
8. not modify or change school facilities without permission of the building Principal (including no permanent signs, posters or banners);
9. not bring food or beverages onto school property without permission;
10. not bring electrical equipment onto school property without permission;
11. wear soft sole shoes on gym floors or artificial turf;
12. park vehicles in the designated parking lots;
13. provide appropriate supervision for the activity or event;
14. promptly clean up after the use, remove all trash, return chairs and tables and other school property to their proper location and remove any property that was brought in;
15. return school facilities to as good a condition as before the use;
16. immediately report any damage to school facilities or personal injuries to the Principal; and
17. reimburse the District for any damage caused to school facilities.

School facilities are generally not available for use on legal holidays, and their use is normally restricted to the period from one hour after the school day ends to midnight on week-days and on Saturdays from 8:30 a.m. to midnight and Sundays from noon to 10:00 p.m. Applications can be denied based on the unsuitability of the date or time for the requested use, or on unavailability of space, or on the unavailability of school staff to monitor the use.

C. No Warranties About Condition of School Facilities.

The Applicant must conduct an inspection of the school facilities before the meeting, activity or event to ensure the facilities are safe for the intended use. The Applicant accepts the school facilities "As-Is -- With all Faults". In the event of any unsafe condition the Applicant shall immediately notify the building Principal.

D. Fees for Use.

The Superintendent or the Superintendent's designee shall establish an hourly use fee schedule that establishes rates for specific parts of the school facilities that may be used by the Applicant. The rates shall be reviewed no less than every two years. All fees must be paid before the Applicant uses school facilities.

The fee schedule shall be applied evenly to all applicants, with three exceptions:

- a. A different fee may be assessed where the Superintendent or the Superintendent's designee determines that the Applicant's use will require staff time or cause direct costs different than those used in the established fee schedule;
- b. A fee waiver or reduced fee rate may be given for use where the activity or event is designed to serve students or children, such as school-community associations and school-affiliated non-profit groups and summertime sports leagues, sports camps, etc., that are subject to regulation by the Nebraska School Activities Association; and
- c. The application for use is for more than six (6) months, in which case the fee and terms and conditions of the use shall be determined by the Board of Education.

E. Cancellation of Use.

Applications for use that are accepted may be cancelled by the Superintendent or the Superintendent's designee if it is determined that:

1. the use disrupts the educational or extracurricular programs of the District;
2. the use conflicts with the conditions stated herein;
3. the Applicant has not paid the required fees for use;
4. the use is disrupted by weather, or hazardous conditions which require the school facility to remain closed;
5. school staff are unavailable to monitor the use or provide set-up or clean-up services, if required;
6. the Applicant presents an unreasonable risk of personal injury or damage to property;
7. the Applicant enters an area of the school facility that they have not been given permission to enter;
8. the Applicant engages in disorderly, lewd or immoral conduct; and
9. the school facility is required for curricular or extracurricular activities.

The District will return any deposit paid by the Applicant in case of cancellation. However, the District shall not be responsible for any damages, expenses or losses incurred by the Applicant as a result of cancellation.

F. No Private Parties or Events.

Private parties such as birthday parties, graduation parties, anniversary celebrations, et cetera, are not allowed in school facilities. Acknowledgement events or celebrations sponsored by the District are allowed.

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G. Specialized Equipment.

The use of stage and theatre equipment and the use of kitchen and cafeteria equipment must be supervised by school employees. Normally, the District's cooks will prepare the food. However, exceptions may be granted.

H. No Animals.

Animals are not allowed on school property or in school facilities.

I. No Automatic Renewal.

The Applicant's Fee Agreement for School District Owned Facilities shall not renew at the end of its term, and the Applicant must re-apply.

J. Disclaimer of School Sponsorship.

The District does not sponsor or endorse the Applicant or the activity or event conducted by the Applicant. To ensure that the public understands this fact, the Applicant agrees to not make any statements suggesting such sponsorship or endorsement.

**FEE AGREEMENT FOR SCHOOL DISTRICT OWNED FACILITIES**

Building: \_\_\_\_\_ Rooms or Areas: \_\_\_\_\_

PERIOD COVERED BY AGREEMENT: \_\_\_\_\_ Today's Date: \_\_\_\_\_

Dates: \_\_\_\_\_ Hours of Use: \_\_\_\_\_

APPLICANT - ORGANIZATION OR INDIVIDUAL REQUESTING USE:

Name: \_\_\_\_\_ Responsible Person: \_\_\_\_\_

Address: \_\_\_\_\_ Phone Number: \_\_\_\_\_

E-mail: \_\_\_\_\_

**Charges & Fees**

FEE FOR THE FIRST HOUR \$ \_\_\_\_\_

FEE SUBSEQUENT HOURS \_\_\_\_\_ \$/HR TIMES \_\_\_\_\_ HOURS \$ \_\_\_\_\_

SPECIAL OR "ONE" LUMP-SUM" FEES:  
(Describe below) \$ \_\_\_\_\_

TOTAL FEE OR CHARGES \$ \_\_\_\_\_

**THE APPLICANT OR THE ORGANIZATIONAL REPRESENTATIVE HAS READ AND AGREES TO THE FOLLOWING:**

Applicant accepts all terms and conditions of the Administrative Procedures and Conditions Governing Use of School Facilities, which are incorporated into this Agreement by this reference, and which can be found in the District's policies at 4320.1.

Applicant shall indemnify, defend, and hold harmless the District, its board of education, officers, agents and employees from any and all claims and/or damages (including attorney fees and costs) arising from the Applicant's use of school facilities or the conduct of its event or from any activity, work, or thing done by the Applicant in or about the school facilities, or arising from any breach or default in the terms of this Agreement, or arising from any act, negligence, fault or omission of the Applicant or the Applicant's agents, employees or invitees. In case any action or proceeding shall be brought against the District by reason of any such claim, Applicant, on notice from the District, shall defend the claim at the Applicant's expense by counsel approved in writing by the District.

Applicant agrees to procure, at its own expense, a Comprehensive General Liability insurance policy naming the District as an additional insured, which policy shall be written with a minimum of \$2,000,000 combined single limit per occurrence. A Certificate of Insurance showing coverage must be given to the Superintendent or the Superintendent's designee before the Applicant's use of school facilities. The insurance requirement may be waived by the Superintendent or the Superintendent's designee if the intended use presents very little potential for injury or damage and the activity or event is designed to serve the students or the community, and for which no fee is charged.

\_\_\_\_\_  
Applicant/Representative's Signature

\_\_\_\_\_  
Title

**BELOW TO BE COMPLETED BY SCHOOL**

Certificate of Insurance furnished by: (NOTE: This is applicable to Organizations only. Some Organizations may have this information already on file in the Office of the Supervisor of Buildings & Grounds. Verify with this office.)

INSURANCE COMPANY \_\_\_\_\_ PHONE \_\_\_\_\_

REQUEST IS DENIED \_\_\_\_\_ OR REQUEST IS APPROVED \_\_\_\_\_, SUBJECT TO RULES ON REVERSE SIDE.

\_\_\_\_\_  
Superintendent or designee

\_\_\_\_\_  
Date

RULES GOVERNING USE OF SCHOOL FACILITIES

The Applicant shall:

1. not use school facilities for personal or corporate profit;
2. comply with all federal, state and local laws, including health and fire codes;
3. comply with school policies concerning non-discrimination, anti-harassment and bullying;
4. comply with reasonable requests from school officials related to the Applicant's use;
5. provide public access to all meetings (meetings may not be secret, closed or exclusive);
6. not smoke, not use tobacco products or alcoholic beverages or illegal drugs, or gamble;
7. only use school equipment with permission;
8. not modify or change school facilities without permission of the building Principal (including no permanent signs, posters or banners);
9. not bring food or beverages onto school property without permission;
10. not bring electrical equipment onto school property without permission;
11. wear soft sole shoes on gym floors or artificial turf;
12. park vehicles in the designated parking lots;
13. provide appropriate supervision for the activity or event;
14. promptly clean up after the use, remove all trash, return chairs and tables and other school property to their proper location and remove any property that was brought in;
15. return school facilities to as good a condition as before the use;
16. immediately report any damage to school facilities or personal injuries to the Principal; and
17. reimburse the District for any damage caused to school facilities.

## 8660 FIELD TRIPS AND EXTENDED CO-CURRICULAR TRIPS

Field trips require careful planning and oversight. Administrative and parent/guardian approval, appropriate supervision, and sufficient preparation must be considered during the planning process. Educational field trips should have a purpose and be appropriate for the age and maturity level of the group. Field trips that are planned for the purpose of entertainment alone will not be approved. Field trips that are planned as rewards will be considered and approved on a case by case basis. Students are not allowed to ride in private transportation with other students and their families. On all field trips and extended field trips, only GIPS students may participate and the discipline code, and rules and regulations of the school district shall be in effect from the departure until return.

### **EDUCATIONAL SCHOOL-SPONSORED FIELD TRIPS:**

Educational school-sponsored field trips may be considered a part of the curriculum when such events contribute to the achievement of educational goals of the school district. Field trips normally will be conducted within the school day and transportation will be provided by the school district only for trips that are curriculum related. Permission slips are not needed unless the field trip is an overnight or out-of-state trip as parental permission for day field trips is signed at the time of student registration.

### **ACTIVITIES BEYOND THE STATE LEVEL OF COMPETITION:**

The school district will not fund competitive or participatory activities for students beyond the level of state competition without approval of the Superintendent or designee. When approval is granted for an extended field trip involving competition or participation beyond the State level, the participating organization must cover 1/3 of the cost, the building must cover 1/3 of the cost, and the school district must cover 1/3 of the cost. Examples of activities beyond the State level of competition or participation may include career or technical competitions, National Quiz Bowl, National Mock Trial, etc. These costs may include transportation, room and board, cost of substitutes and all additional expenses deemed appropriate by the Superintendent or designee.

In order to avoid unexpected financial burden to families and reduced participation by students, there must be sufficient advance notification of planned participation by an organization beyond the State level. Consideration of the request may be denied if sufficient notice is not provided as determined by the Superintendent or designee.

### **OUT-OF-STATE, OVERNIGHT AND CO-CURRICULAR FIELD TRIPS**

Out-of-State, overnight and all co-curricular club and organization field trips must be planned well in advance and receive prior written permission from the Principal and Activities Director. All student groups requesting travel must file an Extended Field Trip Request Form with the building prior to anticipated travel. Such form must be approved by the Principal and Activities Director before parents and students are notified. In authorizing such extended field trips, the Principal and Activities Director shall consider:

- The educational benefits of the activity;
- The potential or actual loss of instructional time;
- The overall financial plan including the cost and who will bear the cost, how the funds will be raised and what plan the organization has to assist with the expenses for students who may not be able to pay the entire expense of the trip;
- The frequency of the organization's request for extended travel;
- The overall supervision plan for the extended travel; and
- The inherent risks or dangers of the activity and other relevant factors.

The Superintendent or designee shall inform the Board of all approved out-of-state, overnight or co-curricular field trips. After the field trip has been approved, the teacher or sponsor shall notify parents/guardians of the purpose of the trip. Written parent permission is required for all extended field trips.

~~Out-of-country field trips must be approved by the Board at least 9 months in advance of the trip. The building Principal will make the request to the Superintendent or designee and will provide detailed trip information. Foreign travel will be limited to students in the 11th or 12<sup>th</sup> grade or students taking an AP foreign language class. Travel will be subject to United States Department of State travel advisories and warnings.~~

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### **TRIPS NOT SPONSORED BY THE SCHOOL DISTRICT:**

Grand Island Public Schools is not responsible for non-school sponsored trips. Any staff member who arranges or is involved in arranging a trip that is not school sponsored has the responsibility to clearly communicate in all meetings, publications and postings, that the school district is not responsible for the trip. A field trip is privately sponsored if no school funds are used, the school/district is not named in promotional materials, and the field trip does not occur during school hours. Examples of non-school sponsored trips include international trips arranged by a travel company using school district staff to help arrange the trip, international trips arranged by a foreign language teacher taking students abroad during the summer, out-of-state trips taken by a club sports team where the team is coached by a student's high school coach or teacher, and out-of-state or international trips for band or orchestra students that are arranged by a booster club. All arrangements for such trips, including cost, travel, supervision, safety and rules are the responsibility of the group or person making the trip available to the students or staff. Grand Island Public Schools has no responsibility for such trips. Any questions regarding whether a trip is school sponsored should be referred to the Principal or Activities Director.

Policy Adopted - November 3, 1980

Policy Revised: 8-3-98

Policy Revised: 11.08.2012

Policy Revised: 07.13.2017

Policy Revised: 02.18.2019

Policy Revised: ???.???.??

8660.1 Extended Field Trip Request Form

1. Provide a description of the trip, including **title, destination, and how it relates to the curriculum and way in which curriculum benefits:**

2. Who will be participating (e.g. team members, club members, etc.)?

3. Anticipated number of students: \_\_\_\_\_

4. Sponsors: Names, addresses, phone numbers

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5. Describe any costs to sponsors:

6. Cost per student: (Provide breakdown costs for transportation, lodging, registration, etc.)

7. What costs are students responsible for?

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8. What provisions have been made for students who cannot afford to participate?

9. Tour or travel agency, if applicable (attach copy of the contract):

10. Itinerary: attach dates, times, cities, countries, hotels, residences, and form of transportation for each day from the time of departure to return:

11. Insurance underwriter for tour or travel agency (if applicable attach)

12. Name of airline if applicable: \_\_\_\_\_

13. Name of person completing this form: \_\_\_\_\_

Activities Director Signature of approval: \_\_\_\_\_ Date: \_\_\_\_\_

Campus Principal Signature of approval: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent or designee signature of approval:

\_\_\_\_\_ Date: \_\_\_\_\_

**Supervision of students at all times**

Ensure supervision of students by an adult at all times. Remember the rule of thumb about supervision - if you cannot see the students, you are not supervising them. Staff and chaperones must exercise close control over the students. Students on field trips can become overly excited and want to explore on their own.

Establish a process for regular accounting for all students and staff, both periodically and when activities change (such as before boarding the bus to return). Determine what adequate supervision is during overnight stays (how frequently to check the room, etc.)

***Determine how many and what kinds of chaperones are needed throughout the trip***

Determine what supervision (what kind and how many) is needed. Establish the proper ratio of supervisors to students based on a case-by-case evaluation of each field trip. A higher number of supervisors will be required for more hazardous activities.

Base the number of chaperones on an evaluation considering the number of students, age and maturity of the students, types of activities, facilities, duration of trip, type of transportation, and safety considerations (such as emergency procedures).

There should be a minimum of two adults supervising a field trip. Recommended minimum supervision ratios (adults to students) are as follows: elementary school age – 1:10; middle/high school age – 1:20. The building administrator and sponsor should agree upon the ratio for each field trip.

More and/or specifically qualified chaperones/staff may be needed for higher-risk activities, overnight stays (gender-specific), activities involving water (lifesaving) or wilderness (survival), out of country travel (speak the language), and those including behaviorally, physically or mentally challenged students.

If the field trip is part of a classroom educational experience, sporting event, or sponsored club, at least one certificated staff member is needed.

For supervision purposes, each bus should have at least one staff member or chaperone other than the driver.

***Volunteer chaperone selection***

Ensure that all volunteer chaperones are:

- At least 21 years old
- Screened using the district Volunteer Protocols
- Physically able to do the job
- Able to work well with students

***Chaperone responsibilities and training***

- One of the duties owed to students in school and on field trips is proper supervision. The main purpose of supervision is to help protect students from injury or diminish the risk of student injury. Adults do not automatically have the skills necessary to appropriately supervise students. Teach chaperones applicable school district policies and procedures and their duties and responsibilities. Proper supervision has these basic components:
  - Presence and attentiveness
  - Being with students at all times and keeping students easily in sight. (If one of the chaperones cannot see the students, the students are not being properly supervised.)
  - Not becoming distracted from duties
  - Being physically able to participate in the activity as needed
  - Student behavior monitoring and intervention
  - Being knowledgeable of and consistently enforcing school rules and policies
  - Restricting students from leaving the group, from roughhousing, horseplay or other inappropriate behavior

## GRAND ISLAND PUBLIC SCHOOLS

- Taking appropriate action when rules are not followed, or a student is in danger.
- Hazard surveillance and intervention
- Being risk-conscious (prioritizing attention into the areas where accidents are most likely to occur)
- Checking the areas visited, and appropriately addressing hazards
- Responding appropriately to emergencies
- Handling emergencies that occur properly to reduce potential injury and damage.
- Familiarize chaperones with field trip specific emergency procedures, how to get assistance, and whom to contact in the event of an emergency. Review any medical concerns with the staff and chaperones so they are informed of medical issues before an emergency occurs.

### Providing food on field trips

Be sure to specify how food and drink will be provided in the *Field Trip Description with Itinerary*

If meals, snacks and/or drinks are provided on a field trip, they can be provided in several ways:

#### *Brought from home by the students*

For day trips, students may bring bag lunches that do not require refrigeration. These lunches need to be safely stored during transport. Most field trip locations have specific areas for large groups to eat lunch, and many have special rules for this area. These rules should be identified and communicated with parents/guardians.

#### *Provided by the school and taken on the trip*

Make arrangements in conjunction with food services. Safely store food and drink during transport. Be aware of students with food allergies and special dietary requirements. Stay away from food or drinks that require refrigeration as these need special preparations.

#### *Provided by the facility the group is visiting or cooked by the group at the facility*

Some facilities are equipped with kitchens. The school may have a choice of menu items. Be aware of students with food allergies and special dietary requirements. If students and school staff will prepare food, state food handling certification is required.

#### *Provided by stopping at restaurants*

If the plan is to stop en route, choose the restaurant prior to the trip and inform parents/guardians of the choice. Students must be supervised while eating, and while moving to and from the restaurant. Let students know where they should keep money for the meal.

### Overnight field trips - housing

#### *Arrangements*

Prior to the trip, arrange sleeping accommodations for the students and chaperones. Make sure chaperones and room assignments are gender-specific, and roommates are close in age.

#### *Supervision*

Special consideration should be given to the number of chaperones on an overnight trip. Additional chaperones may be needed. Ensure students have supervision at all times while on a school sponsored field trip. If chaperones will not sleep in the same rooms as students, discuss how students will be supervised in their rooms, such as a room check every 30 minutes until the students are asleep.

#### *Inspection*

If possible, inspect the proposed housing before deciding to use the facility. In lieu of inspection, obtain recommendations from an approved travel agency or another school that has used the facility.

#### *Providing information to parents/guardians*

Communicate housing information, including the name(s), address(es), telephone number(s), and cost(s) of the proposed housing unit(s) to both parents/guardians and students. Be sure to specify the housing and sleeping arrangements in the *Field Trip Description with Itinerary*.

### **Handling emergencies on field trips**

One of the duties owed to students is prompt and appropriate emergency medical care. Types of emergencies that can occur on a field trip:

- Lost or missing student
- Medical emergencies, including serious injuries
- Natural disasters, such as inclement weather
- Abduction of a student
- Physically dangerous acts, illegal acts, overt defiance, or serious disciplinary problems (breaking school rules)

Actions to take when an accident occurs, and a student is hurt:

- Never fail to give aid (err on the side of caution)
- Due to the possibility of neck and spinal injury, do not move the student

Access to student health information

- Obtain student health information (medical conditions, medications, allergies, etc.) related to potential needs on the field trip. Medical emergency cards/information/permission for treatment for each student must accompany the group with a copy kept at the school.
- Distribution of medications
- At least one staff member on the trip must be trained to distribute prescribed medications according to school district procedures and how to properly secure medications on the trip. Over-the-counter medications (Ibuprofen, Kaopectate, Tylenol, Benadryl, Tums, etc.) also require a district medication form signed by both parent and physician and the medication must be properly labeled by the parent.

### **Parental information and consent**

Inform parents in writing about planned field trip activities, hazards and risks. Provide a way that parents can ask questions about the trip. For more involved field trips such as out of country or overnight stays, provide a more formal opportunity for questions, such as an informational meeting for parents/guardians.

Discuss applicable information regarding the proposed trip, including the following:

- Purpose of the trip and relation to the curriculum or activity program
- Budget and fundraising
- Proposed detailed daily student itinerary
- Arrangements for chaperones
- Proposed travel arrangements
- Proposed housing arrangements
- Proposed eating arrangements
- Rules of conduct for students
- Reminder that district policies apply, including the prohibition on drug or alcohol use
- Parent information and permission requirements
- Fees and spending money
- Emergency procedures
- Potential personal safety risks
- Information related to foreign travel, including immunizations required, passports, laws related to drugs (including prescription drugs), and appropriate conduct in a foreign country
- Keep records of dates of meetings, number in attendance, and handouts/information given

### **District policies apply**

Ensure parents, students and chaperones understand that district policies and procedures pertaining to pupil conduct, discipline, and rights apply to pupils while on field trips, and that parents will be responsible for getting the student back home if the student breaks the rules. Rules on field trips are the same as required of students within the school confines. Students violating school conduct rules on a field trip are subject to the same disciplinary action as would apply if they were on school property.

### Related documents

Ensure necessary documents are received by the parent/guardian, returned to the school, and permission/emergency forms are reviewed by the school before the trip. Information sent to parents/guardians should include at least the following:

- A letter from the school about the field trip
- Field trip details and itinerary, listing means of transportation and housing arrangements (if applicable)
- Things for a student to bring and not bring on the trip, including type of clothing needed
- Field trip permission form (informed consent)
- Health information/emergency contacts/permission for emergency treatment form

### Transportation

As field trips are off school grounds, transportation is normally needed. This can be provided using a variety of forms. Listed below are transportation options and issues related to each.

#### *District school bus*

This is the preferred means for transportation for several reasons: it is the safest means of transportation, it is the easiest way to supervise many students, school bus drivers are trained school employees, and using district-owned and operated school buses keeps the money used for transportation in the school district. Use the district's *Request for District Transportation Form* to request this transportation.

#### *Other district vehicles*

For smaller groups, such as small clubs and teams, a school suburban maybe requested from the GISH Activities Officer or Student Services Office at the Kneale Administration Building. Use the district's *Request for District Transportation Form* to request this transportation.

Parents or designated adults may drive school vehicles or pull school trailers or equipment trailers that are used for school purposes with clearance and approval from the building administrator or school activities office after filling out and signing the *Driver's Approval form* (attached) and submitting a valid Nebraska Driver's License. No students or children may ride with the parent or designated adult in the school vehicle being used for these purposes.

#### *Charter bus*

If school buses are not available, a recognized charter bus service can be used. Be sure to get a certificate of insurance naming the school district as an additional insured on the bus company's liability insurance policy.

#### *Parent provided transportation*

A parent/guardian may elect to transport their student to and/or from the field trip. If the student is transported via means other than arranged by the school, the parent/guardian must release the District from any and all liability that may arise as a result of this alternate means of transportation.

The *Field Trip Transportation Release Form* may be used for this purpose. For some non-curricular events (such as clubs), the school may require students to provide their own transportation to and from the activity. To reduce liability to the school district in the event of a loss during parent provided transportation, school staff should take no role in such arrangements.

**Private Vehicles are not to be used to transport district students in a group.**

*Students who thrive.*



**REQUEST FOR ALTERNATE TRANSPORTATION**

**I do hereby consent to my son and/or daughter traveling to/from the GISH activity listed below with me, the undersigned parent/guardian; and I do hereby release Hall County School District #2 from any obligation to transport my son and/or daughter from said activity. I agree that if this request is granted, the school and school officials will have no liability or responsibility for injury or damage that may occur related to the alternate transportation.**

Name of Student: \_\_\_\_\_  
Sport/Activity/Class: \_\_\_\_\_  
Date of Event: \_\_\_\_\_

I request that my child (named above) not be required to ride on the team/class bus/van:

- To the event
- On return from the event
- Both to and on return from the event

The reason(s) for my request is/are: \_\_\_\_\_

Date: \_\_\_\_\_  
\_\_\_\_\_  
Signature of Parent/Guardian

The request is: \_\_\_\_\_ approved \_\_\_\_\_ denied

Date: \_\_\_\_\_  
\_\_\_\_\_  
Signature of Activities Director or Principal

This form should be given to the Activities Director or Principal **NO LATER THAN 2 DAYS** prior to the event whenever possible.

PERMISSIVE DRIVER OF GIPS SCHOOL VEHICLES

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Cell Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

Nebraska Driver's License No.: \_\_\_\_\_ Expiration date: \_\_\_\_\_

PLEASE MAKE A COPY OF THE DRIVER'S LICENSE

I verify that I have a valid Nebraska driver's license and that no students or children will be riding in the vehicle.

Date: \_\_\_\_\_ Signature of Driver: \_\_\_\_\_

Date: \_\_\_\_\_ Signature of GIPS Representative: \_\_\_\_\_



6335 INJURY LEAVE

A School District staff member who believes they have been physically injured within the employee's scope of employment by another individual who intentionally, knowingly, or recklessly causes bodily injury to such employee must report such injury to the employee's administrator as soon as practical. An administrator will then investigate the circumstances to determine if the employee qualifies for paid injury leave. The employee may be required to provide confirmation from a physician regarding the causation and the period of time for which an employee is unable to work. If the administrator determines that the employee qualifies for paid injury leave, then the employee will receive up to seven calendar days of paid injury leave to cover the amount of time that the employee was otherwise scheduled to work. Such paid injury leave will not count against the employee's other available leave.

If the administrator determines that the employee does not qualify for paid injury leave, then the employee may be required to use other available leave. There is no appeal process for an employee who has been denied a request for paid injury leave.

Legal Reference: LB 1186 (2020)

Policy Adopted: ???.???.??

8312 EXCESSIVE ABSENTEEISM

The Grand Island Public Schools strongly advocates that regular attendance is essential for all students to obtain maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary and unavoidable absence. Students shall attend school unless excused by the principal or designee. This policy, developed in collaboration with the county attorney, is written to address the problem of excessive absenteeism.

Excessive absenteeism is the failure to attend school for the minimum number of days established in the school calendar by the board. The Grand Island Public Schools sets the minimum number of days at 95% of days that the student's school is open and in session.

The superintendent shall designate the building administrator as the attendance officer. The attendance officer will investigate the report of any child who may be in violation of the state's compulsory attendance statutes.

If any student has accumulated absences of a total of more than 5% of the days, or the hourly equivalent, of the current required attendance days for the previous and current semester, the school shall render all services in its power to compel the student's attendance. These services include but are not limited to the following:

1. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and
2. A meeting or meetings between the building administrator (school attendance officer) or designee, and/or school social worker, the student's parent/guardian and the student (if necessary) to develop a plan to solve the excessive absenteeism problem

The plan shall consider but not be limited to:

- a. Determine if illness is related to physical, **mental**, or behavioral health of the child (verified by appropriate documentation);
- b. Educational counseling to explore curriculum changes such as alternative educational programs to solve the excessive absenteeism problem;
- c. Educational evaluation to assist in determining the specific condition(s) contributing to the excessive absenteeism problem, supplemented by specific efforts by the school to help remedy any condition diagnosed.
- d. Investigation of the problem by a school social worker (or principal or administrative staff member) to identify conditions contributing to the excessive absenteeism problem. If services for the student and student's family are determined to be needed, the investigator shall meet with the parent/guardian and child to discuss any referral to appropriate agencies to remedy the conditions.

If the parent/guardian refuses to participate in such meeting, the refusal will be documented in the child's attendance records.

Students are subject to disciplinary action for excessive absenteeism. Disciplinary action for students receiving special education services will be assigned in accordance with the goals and objectives of the student's Individualized Education Program.

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The school may report to the county attorney of the county in which the person resides when the school has documented the efforts to address excessive absences, the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and the student has accumulated more than twenty (20) absences per school year. The school shall notify the child's family in writing prior to referring the child to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney. A report to the county attorney may also be made when a student otherwise accrues excessive absences as herein defined.

Annually, the Grand Island Public Schools Board of Education will meet in regular session and include a public hearing to discuss, consider, receive input, and take action (if deemed appropriate) on policy 8312 EXCESSIVE ABSENTEEISM. It shall be the responsibility of the superintendent to implement this policy.

Legal Reference:                      Neb. Statute 79-208 and 209  
   NDE Rule 10.012.01B

Policy Adopted: 11.15.2010  
Policy Revised: 11.15.2015  
Policy Reviewed: 05.12.2016 – Public Hearing  
Policy Revised: 05.11.2017 – Public Hearing  
Policy Reviewed: 06.13.2019 – Public Hearing  
Policy Reviewed: 07.09.2020 – Public Hearing  
Policy Revised: ???.???.??

**Memorandum of Understanding  
Heartland Health Center /Grand Island Public Schools  
Behavioral Health Services**

This Memorandum of Understanding ("MOU") is entered into as of November 13, 2020 between Heartland Health Center (HHC) and Grand Island Public Schools (GIPS).

1. **Services Provided.** HHC agrees to provide individual and family mental health services to students referred by personnel at GIPS. These services will be provided by a licensed master's level therapist with assessment and case supervision provided by a licensed psychologist or by a LIMHP/LMHP. The therapist(s) assigned to the school will also receive supervision by HHC's clinical supervisory staff. HHC will provide training specific to the services provided by the therapist.
2. **Assignment of HHC's services in the schools:** HHC will interview, vet and employ a Therapist assigned to GIPS. Background checks will be completed prior to hire and on an annual basis. Placement of specific therapists will be solely within the purview of HHC. Supervision, both administrative and clinical will be provided by a licensed therapist supervisor(s). Concerns related to the performance of a therapist assigned to a designated school should be reported to the Heartland Health Center's CEO. Performance will be monitored by the therapist supervisor(s) based on stringent clinical and administrative standards delineated by mental health licensure and by the therapist with input from the designated school(s). HHC agrees to provide GIPS with assurances that, during the term of this referral agreement, it and, as applicable, its individual healthcare practitioners furnishing the services are and will remain: 1) duly licensed, certified and/or otherwise qualified to provide services hereunder, with appropriate training, education and experience in their particular field; 2) appropriately credentialed and privileged; and 3) eligible to participate in federal health care programs including Medicaid and Medicare.
3. **Access to Education Records:** Therapist and its employees will be given access to education records as needed to perform the mental health functions to the extent GIPS determines such is permissible under law (Please see pg. 4, #1 for specific guidelines).
4. **GIPS Access to Mental Health Information:** A consent and an authorization from the client/student's parent/guardian to share information between HHC's therapist and GIPS will be a requirement in order to provide services. Information which will be shared by the therapist with school personnel regarding a student's participation in mental health services will be limited to a need to know, i.e., information that would be helpful in terms of classroom behavior and achievement. Information specific to interactions in the therapeutic session and/or information regarding family history, mental health diagnoses, trauma history, etc. will not be shared with GIPS personnel.

5. **Limitations on Access and use of Mental Health Records:** All mental health records will be the sole responsibility and sole ownership of the Therapist and will not be available to GIPS without an authorization by the client/student's parent/guardian. HHC's therapist agrees to establish and maintain medical records which records shall be the property of HHC.
6. **Grand Island Public Schools Responsibilities:** School building at which Therapist will provide services ("designated schools") will provide a consistent, private room for provision of mental health services, a locked cabinet to protect therapeutic supplies provided by Therapist, access to the school Wi-Fi and a telephone in the room where service is provided. Access to a printer to generate safety plans and other documents that require a student copy and copies of intake paperwork for parents will be provided.
7. **Indemnification.** Each party shall be responsible for its own acts and omissions and shall be liable for payment of that portion of any and all claims, liabilities, injuries, suits, and demands and expenses of all kinds that may result or arise out of any alleged malfeasance or neglect caused or alleged to have been caused by said party, its employees, agents, or subcontractors, in the performance or omission of any act or responsibility of said party. It is agreed that GIPS is not responsible for mental health services provided by Therapist and, as such, that Therapist shall indemnify, defend and hold GIPS, its officers, agents and employees, harmless from and against claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the provision of mental health services by Therapist. This provision survives termination of this Agreement.
8. **Payment for Services:** HHC patients who receive services from HHC Provider shall be considered patients of the HHC. Accordingly, HHC agrees to be solely responsible for billing and collecting all payments from patients and any appropriate third party payers. All patients will have access to the Sliding Fee Discount Program implemented and developed by HHC.
9. **Provider Contracting Monitoring & Data Reporting Expectations:** Monitoring of Provider will be completed through Peer Review and chart closure timeliness.
10. **Record retention, access and audit and property Management:** HHC will ensure that Electronic Medical Records are stored for seven years. GIPS understands that HHC possesses Confidential Information which is important to its business and that this Agreement creates a relationship of confidence and trust between GIPS and HHC with regard to Confidential Information. GIPS and HHC agree that all Confidential Information shall at all times be the sole and exclusive property of HHC, and shall be kept in confidence.

**11. Termination.** This MOU shall terminate or services will be reduced under the following circumstances:

- Inability of the designated school to provide the required number of referrals.
- Failure of GIPS to provide a safe and secure environment for the Heartland Health Center Therapist.
- Failure of Therapist to comply with GIPS policies, rules, regulations, practices, and procedures.
- Upon notice of termination given by either party.
- By mutual written agreement of the parties; such termination to be effective as specified in such written agreement;
  - By either party without cause, upon 30 days' prior written notice to the other party; or
  - By either party if the other party commits a material breach of any term of this MOU, by sending notice of intent to terminate in writing to the other party with reasonable specificity of the breach; such termination shall be effective if such material breach has not been cured within 15 days of the delivery of such notice.

This MOU, when executed copies have been exchanged (including without limitation by facsimile or email) by the parties, is binding upon the parties as of the date first written above.

**Grand Island Public Schools:**

By: Robin R. Dexter  
Name: Robin R. Dexter  
Title: Assoc Supt GIPS

11.13.2020  
Date

**Heartland Health Center:**

By: Tami Smith  
Name: Tami Smith  
Title: CEO

11/13/2020  
Date

**Memorandum of Understanding re: Access to Education Records  
Grand Island Public Schools/Third Party**

This Memorandum of Understanding (“MOU”) is entered into as of February 4, 2020 between Grand Island Public Schools (“GIPS”) and Heartland Health Center (Therapist), (Third Party) related to Lincoln Elementary, Walnut Middle School, and Barr Middle School.

1. **Access to Education Records.** Third Party and its employees may be given access to education records as needed to perform activities that would otherwise be performed by GIPS personnel (the Activities) and accordingly may be granted access from time to time for FERPA protected education records.
2. **Limitations on Access and Use of Education Records.**
  - a. Personally Identifiable Information. Third Party acknowledges and agrees that the records to which it will have access include certain Personally Identifiable Information, as such term is defined in the Family Education Rights and Privacy Act of 1974 at 20 U.S.C. 12.34(g) and regulations at 34 C.F.R. 99.3 (collectively, “FERPA”; such information, “Personally Identifiable Information”) and that Third Party shall at all times fully comply with FERPA and any other applicable laws. Third Party agrees that it shall be under the direct control of GIPS with respect to the use and maintenance of the education records.
  - b. Use of Personally Identifiable Information. Third Party shall hold Personally Identifiable Information in confidence and shall disclose Personally Identifiable Information only to employees (including temporary employees) and contractors who have a need to know such Personally Identifiable Information for the purpose of conducting Activities mentioned previously and who have signed an appropriate non-disclosure agreement with Third Party. Third Party shall use such Personally Identifiable Information only in connection with the Activities and shall not use such Personally Identifiable Information for any other purpose without the prior written consent of GIPS. Third Party shall not disclose Personally Identifiable Information to any non-employee third party (including any contractor) except with the prior written consent of GIPS.
  - c. Protection of Personally Identifiable Information. Third Party shall protect Personally Identifiable Information by using the same degree of care, but not less than a reasonable degree of care, to prevent the unauthorized access to or use, dissemination, or disclosure of Personally Identifiable Information as it uses to protect its own confidential information. Third Party shall also comply with applicable legal requirements with respect to the use and security of such Personally Identifiable Information.
  - d. Notice of Disclosure. Third Party agrees to notify GIPS in writing within three business days after Third Party becomes aware of any event that presents a reasonable probability of any unauthorized acquisition of, access to or use of Personally Identifiable Information.

- e. Subpoena. Third Party may disclose Personally Identifiable Information to the extent required by law pursuant to any order or decree of any court or governmental body or agency, provided that in connection with any such disclosure, Third Party shall (where reasonably possible and unless prohibited by law) give GIPS notice prior to such disclosure.
- f. Return and Destruction of Data. Following a request by GIPS at any time, but in any event upon the termination of this MOU, or when Personally Identifiable Information is no longer needed for purposes of performing the Activities, Third Party shall destroy Personally Identifiable Information in its control. Destroy means Third Party shall promptly, but in no event more than fifteen (15) days following such request, such termination, or when the Personally Identifiable Information is no longer needed, return to GIPS all Personally Identifiable Data (or any portion thereof requested by GIPS) or, at GIPS's election, destroy all or any part of the Personally Identifiable Data, that is within the possession or control of Third Party, and shall, upon request by GIPS, provide certification of such destruction; provided that, notwithstanding the foregoing, Third Party may retain one copy of the Data to comply with applicable laws and regulations.
- g. Indemnification. Third Party agrees to indemnify and hold harmless GIPS for any damages GIPS incurs, including reasonable attorneys' fees, in the event of a breach by Third Party of its data security obligations under this Agreement.
3. **Assignment**. This MOU and the duties and obligations under this MOU are not transferable or assignable by a party under any circumstance without the express prior written consent of the other party. Any attempt to transfer or assign this MOU or any of the rights, duties or obligations under this MOU without such consent is void.
4. **Independent Contractor**. For the purposes of this MOU and all services to be provided hereunder, each party shall be, and shall be deemed to be, an independent contractor and not an agent or employee of the other party. Neither party shall have authority to make any statements, representations or commitments of any kind, or to take any action which shall be binding on the other party.
5. **Termination**. This MOU shall terminate upon the earlier of the following:
- Inability of the designated school to provide the required number of referrals.
  - Hiring of any school therapist by GIPS during the 2019-2020 school year for the school(s) without consent of Therapist.
  - Failure of GIPS to provide a safe and secure environment for the Heartland Health Center Therapist.
  - Failure of Therapist to comply with GIPS policies, rules, regulations, practices, and procedures.
  - Upon notice of termination given by either party.
  - By mutual written agreement of the parties; such termination to be effective as specified in such written agreement;

- By either party without cause, upon 30 days' prior written notice to the other party; or
  - By either party if the other party commits a material breach of any term of this MOU, by sending notice of intent to terminate in writing to the other party with reasonable specificity of the breach; such termination shall be effective if such material breach has not been cured within 15 days of the delivery of such notice.
6. **Survival.** The provisions of this MOU which by their explicit terms or their manifest intent are to survive, including without limitation those which relate to confidentiality and nondisclosure of Personally Identifiable Information shall survive expiration or termination of this MOU.
  7. **Severability.** If any term, provision or covenant of this MOU shall be held to be invalid or unenforceable for any reason (i) the remaining provisions shall continue to be valid and enforceable, and (ii) the remainder of this MOU shall be interpreted in the manner that most closely effectuates the parties' intent in entering into this MOU.
  8. **Governing Law.** All questions concerning the validity, interpretation and performance of this MOU shall be governed by and decided in accordance with the laws of Nebraska, without regard to any conflicts of laws and principles thereof.
  9. **Waiver.** A waiver of a breach or default under this MOU or a consent to modify its terms shall be in a writing that specifically references this MOU, and shall not be a waiver of any other or subsequent breach or default or a consent to any other or future modification. The failure or delay in enforcing compliance with any term or condition of this MOU shall not constitute a waiver of such term or condition unless such term or condition is expressly waived in writing.
  10. **Modifications and Amendments.** This MOU may be modified or amended only by a writing that specifically identifies itself as a modification or amendment to this MOU, signed by duly authorized representatives of the parties.
  11. **Counterparts.** This MOU may be executed in one or more counterparts, each of which shall be deemed an original but all of which taken together shall constitute one and the same instrument.

This MOU, when executed copies have been exchanged (including without limitation by facsimile or email) by the parties, is binding upon the parties as of the date first written above.

**Grand Island Public Schools:**

By: Robin R. Dexter  
 Name: Robin R. Dexter  
 Title: Assoc Supt. GIPS

11.13.2020  
 Date

**Third Party:**

By: Tami Smith  
Name: Tami Smith  
Title: CEO

11/13/2020  
Date

September 9, 2020

Bonnie Hinkle, President  
Grand Island Public Schools Board of Education

Dear Ms. Hinkle:

The Grand Island Education Association continues to represent the bargaining unit covered by the 2020-2021 Master Agreement and is recognized as the exclusive bargaining agent for negotiations for the 2021-2022 contract year.

The Association requests that Grand Island Public Schools recognize the Association as the exclusive bargaining agent for the 2022-2023 contract year for the unit it presently represents.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in cursive script that reads "Michelle L. Carter".

Michelle Carter, President  
Grand Island Education Association

**2019-2020 AFR SUMMARY REPORT**

**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**GENERAL FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$31,973,282.00
01-1-01115-000	CARLINE TAXES	\$19,343.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$3,959,374.00
01-1-01323-000	TUITION FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE - SPED	\$132,077.00
01-1-01410-000	TRANSPORTATION FEES FROM INDIVIDUALS (REGULAR EDUCATION)	\$278.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$6,841.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$101,132.00
01-1-01921-000	OTHER POLICE COURT FINES	\$10,125.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$420,048.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$64,288.00
<b>01-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$36,686,788.00</b>
<b>Intermediate Sources:</b>		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$608,094.00
<b>01-1-02000-000</b>	<b>TOTAL COUNTY AND ESU RECEIPTS</b>	<b>\$608,094.00</b>
<b>State Sources:</b>		
01-1-03110-000	STATE AID	\$57,987,330.00
01-1-03120-000	SPED (SCHOOL AGE)	\$5,308,630.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$268,149.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$1,275,563.00
01-1-03131-000	PROPERTY TAX CREDIT	\$1,534,133.00
01-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$94,663.00
01-1-03133-000	NAMEPLATE CAPACITY TAX	\$2,152.00
01-1-03134-000	PERSONAL PROPERTY TAX CREDIT - RAILROAD TAXES/PUBLIC SERVICE ENTITIES	\$26,451.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$100,204.00
01-1-03400-000	STATE APPORTIONMENT	\$1,493,991.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$40,580.00

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**2019-2020 AFR SUMMARY REPORT**

**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

01-1-03540-000	STATE EARLY CHILDHOOD	\$261,201.00
01-1-03541-000	EARLY CHILDHOOD ENDOWMENT GRANTS	\$102,677.00
01-1-03575-000	NEBRASKA INNOVATION GRANT PROGRAM	\$80,090.00
01-1-03599-000	STATE CATEGORICAL PROGRAMS - OTHER	\$42,358.00
<b>01-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$68,618,172.00</b>

**Federal Sources:**

01-1-04212-000	ESSA TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$136,031.00
01-1-04416-000	IDEA PART C, PLANNING REGION TEAM GRANT (PRT)	\$21,434.00
01-1-04418-000	IDEA PART B, PEaK PROJECTS	\$86,144.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$2,448,860.00
01-1-04506-000	ESSA TITLE I: ACCOUNTABILITY IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$100,398.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$551,015.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$15,075.00
01-1-04519-000	IDEA ENROLLMENT/POVERTY	\$2,751,319.00
01-1-04521-000	IDEA PART B: PROPORTIONATE SHARE	\$12,820.00
01-1-04525-000	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$108,416.00
01-1-04526-000	ESSA TITLE I, PART C: EDUCATION OF MIGRATORY CHILDREN	\$335,133.00
01-1-04527-000	ESSA TITLE III PART A: ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT	\$226,660.00
01-1-04528-000	ESSA TITLE III: IMMIGRANT EDUCATION	\$12,003.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$1,256,707.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$193,777.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$131,596.00
01-1-04967-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2017/18 COMPETATIVE BASED)	\$102,398.00
01-1-04969-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	\$41,059.00
01-1-04991-000	MCKINNEY-VENTO HOMELESS	\$26,590.00
<b>01-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$8,557,435.00</b>

**2019-2020 AFR SUMMARY REPORT**

**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**01-1-10000-000**

**GRAND TOTAL OF ALL RECEIPTS \$114,470,489.00**

**GENERAL FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
01-2-01100-000	REGULAR INSTRUCTION	\$39,897,316.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$5,114,437.00
01-2-01160-000	POVERTY PROGRAMS	\$16,483,599.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$11,912,120.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$868,383.00
01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$397,548.00
<b>01-2-01000-000</b>	<b>TOTAL INSTRUCTION</b>	<b>\$74,673,403.00</b>
<b>2100 Support Services - Students:</b>		
01-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$716.00
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$749,171.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$444,204.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$1,149,178.00
01-2-02142-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGES 3-5	\$52,396.00
01-2-02143-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGE 0-2	\$52,028.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$1,355,621.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$73,850.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$231,470.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$178,626.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$95,121.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$78,411.00

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**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$100,789.00
01-2-02172-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$23,043.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$69,171.00
01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$58,979.00
01-2-02182-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - AGES 3-5	\$15,237.00
01-2-02183-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - AGES 0-2	\$30,476.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$1,336,767.00
<b>01-2-02100-000</b>	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$6,095,254.00</b>

**2200 Support Services - Instruction:**

01-2-02210-000	SUPPORT SERVICES - INSTRUCTION - IMPROVEMENT OF INSTRUCTION	\$106,633.00
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$109,638.00
01-2-02212-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION AND CURRICULUM DEVELOPMENT	\$439,991.00
01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	\$325,707.00
01-2-02219-000	SUPPORT SERVICES - INSTRUCTION - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	\$334,430.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$1,193,989.00
01-2-02223-000	SUPPORT SERVICES - INSTRUCTION - AUDIO-VISUAL SERVICES	\$7,671.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$907,555.00
01-2-02240-000	SUPPORT SERVICES - INSTRUCTION - ACADEMIC STUDENT ASSESSMENT	\$147,131.00
<b>01-2-02200-000</b>	<b>TOTAL SUPPORT SERVICES - INSTRUCTION</b>	<b>\$3,572,745.00</b>

**2300 Support Services - General Administration:**

01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$78,355.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$904,822.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$110,586.00
<b>01-2-02300-000</b>	<b>TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>\$1,093,763.00</b>

**2019-2020 AFR SUMMARY REPORT**

**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**2400 Office of the Principal:**

01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$5,702,747.00
<b>01-2-02400-000</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$5,702,747.00</b>

**2500 Central Services:**

01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$902,330.00
01-2-02520-000	CENTRAL SERVICES - PURCHASING, WAREHOUSING, AND DISTRIBUTION SERVICES	\$49,366.00
01-2-02530-000	CENTRAL SERVICES - PRINTING, PUBLISHING, AND DUPLICATING SERVICES	(\$109,683.00)
01-2-02560-000	CENTRAL SERVICES - PUBLIC INFORMATION SERVICES	\$280,133.00
01-2-02570-000	CENTRAL SERVICES - PERSONNEL SERVICES	\$801,811.00
01-2-02580-000	CENTRAL SERVICES - ADMINISTRATIVE TECHNOLOGY SERVICES	\$318,399.00
01-2-02590-000	CENTRAL SERVICES - OTHER	\$44,495.00
<b>01-2-02500-000</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$2,286,851.00</b>

**2600 Operation & Maintenance of Plant:**

01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$7,880,187.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$3,359,457.00
01-2-02630-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF GROUNDS	\$580,519.00
01-2-02640-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF EQUIPMENT	\$8,395.00
01-2-02650-000	VEHICLE OPERATION AND MAINTENANCE (OTHER THAN STUDENT TRANSPORTATION VEHICLES)	\$149,947.00
<b>01-2-02600-000</b>	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$11,978,505.00</b>

**2700 Student Transportation:**

01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$58,445.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$431,111.00
01-2-027X3-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - BELOW AGE 5	\$19,205.00
<b>01-2-027RG-000</b>	<b>TOTAL TRANSPORTATION - REGULAR EDUCATION</b>	<b>\$58,445.00</b>
<b>01-2-027SP-000</b>	<b>TOTAL TRANSPORTATION - SPECIAL EDUCATION</b>	<b>\$450,316.00</b>

**2019-2020 AFR SUMMARY REPORT**

**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**3400 Categorical Grants from Corporations/Private Interests:**

<b>01-2-03400-000</b>	<b>CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS</b>	<b>\$374,137.00</b>
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**3500 State Categorical Programs:**

01-2-03540-000	STATE EARLY CHILDHOOD	\$279,752.00
01-2-03541-000	EARLY CHILDHOOD ENDOWMENT GRANTS	\$159,870.00
01-2-03575-000	NEBRASKA INNOVATION GRANT PROGRAM	\$30,557.00

**4000 Facilities:**

01-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$123,884.00
<b>01-2-04000-000</b>	<b>TOTAL FACILITIES</b>	<b>\$123,884.00</b>

**6000 Federal Programs:**

01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$1,934,501.00
01-2-06210-000	FEDERAL SERVICES - TITLE I ACCOUNTABILITY ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY	\$20,764.00
01-2-06212-000	FEDERAL SERVICES - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$192,419.00
01-2-06310-000	FEDERAL SERVICES - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$462,116.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$19,529.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$2,400,436.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$16,541.00
01-2-06416-000	FEDERAL SERVICES - IDEA PART C PLANNING REGION TEAM (PRT)	\$26,932.00
01-2-06418-000	FEDERAL SERVICES - IDEA PART B PEAK PROJECTS	\$68,151.00
01-2-06700-000	FEDERAL SERVICES - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$118,437.00
01-2-06915-000	FEDERAL SERVICES - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	\$257,747.00
01-2-06925-000	FEDERAL SERVICES - TITLE III ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT	\$211,785.00
01-2-06926-000	FEDERAL SERVICES - TITLE III ESSA - IMMIGRANT EDUCATION	\$11,596.00
01-2-06967-000	FEDERAL SERVICES - TITLE IV, PART A ESSA: STUDENT SUPPORT & ACADEMIC ENRICHMENT GRANTS	\$17,748.00

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01-2-06969-000	FEDERAL SERVICES - TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT (SSAE) GRANT (2018/19 FORMULA BASED)	\$68,321.00
01-2-06990-000	FEDERAL SERVICES - OTHER FEDERAL CATEGORICAL RECEIPTS	\$1,230,803.00
01-2-06991-000	FEDERAL SERVICES - MCKINNEY-VENTO HOMELESS	\$44,275.00
01-2-06996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERS)	\$593,193.00
<b>01-2-06000-000</b>	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$7,695,294.00</b>

**8000 Transfers to Other Funds:**

01-2-08000-000	TRANSFERS (OUTGOING)	\$300,000.00
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<b>01-2-20000-000</b>	<b>TOTAL CURRENT EXPENSE</b>	<b>\$104,205,690.00</b>
<b>01-2-20100-000</b>	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>\$3,436,198.00</b>
<b>01-2-20200-000</b>	<b>TOTAL ADJUSTED CURRENT EXPENSE</b>	<b>\$100,769,492.00</b>
<b>01-2-20400-000</b>	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$107,180,229.00</b>
<b>01-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$114,875,523.00</b>

**GENERAL FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
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**General Fund Beginning and Ending Fund Balances:**

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$17,027,500.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$15,611,043.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$9,508,378.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$10,519,860.00

**DEPRECIATION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
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**Local Sources:**

02-1-01510-000	INTEREST ON INVESTMENTS	\$12,633.00
<b>02-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$12,633.00</b>

**2019-2020 AFR SUMMARY REPORT**

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**Non-Revenue Sources:**

02-1-05200-000	FUND TRANSFERS IN	\$800,000.00
<b>02-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$800,000.00</b>
<b>02-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$812,633.00</b>

**DEPRECIATION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900</b>	<b>Other Student Support:</b>	
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$1,795,591.00
<b>02-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$1,795,591.00</b>

**DEPRECIATION FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Depreciation Beginning and Ending Fund Balances:</b>		
02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	\$2,450,148.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	\$1,467,189.00

**EMPLOYEE BENEFIT FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
03-1-01510-000	INTEREST ON INVESTMENTS	\$57,389.00
<b>03-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$57,389.00</b>
<b>03-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$57,389.00</b>

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**EMPLOYEE BENEFIT FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
03-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$11,193.00
<b>03-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$11,193.00</b>

**EMPLOYEE BENEFIT FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Employee Benefit Beginning and Ending Fund Balances:</b>		
03-0-CSHOH-BEG	Employee Benefit Fund - Cash on Hand - Beginning Balance	\$3,063,636.00
03-0-CSHOH-END	Employee Benefit Fund - Cash on Hand - Ending Balance	\$3,109,832.00

**CONTINGENCY FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
04-1-01510-000	INTEREST ON INVESTMENTS	\$8,036.00
<b>04-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$8,036.00</b>
<b>04-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$8,036.00</b>

**CONTINGENCY FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Contingency Beginning and Ending Fund Balances:</b>		
04-0-CSHOH-BEG	Contingency Fund - Cash on Hand - Beginning Balance	\$1,048,172.00
04-0-CSHOH-END	Contingency Benefit Fund - Cash on Hand - Ending Balance	\$1,056,207.00

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**ACTIVITIES FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
05-1-01710-000	ADMISSIONS	\$163,469.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$2,683,229.00
<b>05-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$2,846,698.00</b>
<b>Non-Revenue Sources:</b>		
05-1-05200-000	FUND TRANSFERS IN	\$300,000.00
<b>05-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$300,000.00</b>
<b>05-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$3,146,698.00</b>

**ACTIVITIES FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$2,853,550.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$2,853,550.00</b>

**ACTIVITIES FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Activities Beginning and Ending Fund Balances:</b>	
05-0-CSHOH-BEG Activities Fund - Cash on Hand - Beginning Balance	\$1,797,111.00
05-0-CSHOH-END Activities Fund - Cash on Hand - Ending Balance	\$2,090,258.00

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**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**SCHOOL NUTRITION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
06-1-01510-000	INTEREST ON INVESTMENTS	\$5,927.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$864,755.00
06-1-01630-000	SPECIAL FUNCTIONS	\$32,474.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$10,000.00
<b>06-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$913,156.00</b>
<b>State Sources:</b>		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$39,762.00
<b>06-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$39,762.00</b>
<b>Federal Sources:</b>		
06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$5,455,308.00
06-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$454,611.00
<b>06-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,909,919.00</b>
<b>Non-Revenue Sources:</b>		
06-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$59,083.00
<b>06-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$59,083.00</b>
<b>06-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$6,921,920.00</b>

**SCHOOL NUTRITION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>3100 Food Service Operations:</b>		
06-2-03100-000	FOOD SERVICES OPERATIONS	\$6,956,341.00
<b>6000 Federal Programs:</b>		
06-2-06996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERS)	\$11,715.00

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**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**06-2-20500-000** **TOTAL DISBURSEMENTS** **\$6,968,056.00**

**SCHOOL NUTRITION FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>School Nutrition Beginning and Ending Fund Balances:</b>	
06-0-CSHOH-BEG School Nutrition Fund - Cash on Hand - Beginning Balance	\$1,151,274.00
06-0-CSHOH-END School Nutrition Fund - Cash on Hand - Ending Balance	\$1,105,134.00

**BOND FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$5,791,075.00
07-1-01115-000	CARLINE TAXES	\$1,740.00
07-1-01510-000	INTEREST ON INVESTMENTS	\$85,951.00
<b>07-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$5,878,766.00</b>
<b>State Sources:</b>		
07-1-03130-000	HOMESTEAD EXEMPTION	\$234,194.00
07-1-03131-000	PROPERTY TAX CREDIT	\$277,965.00
07-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$17,380.00
07-1-03133-000	NAMEPLATE CAPACITY TAX	\$396.00
07-1-03134-000	PERSONAL PROPERTY TAX CREDIT - RAILROAD TAXES/PUBLIC SERVICE ENTITIES	\$2,377.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$18,245.00
<b>07-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$550,557.00</b>
<b>Non-Revenue Sources:</b>		
07-1-05101-000	ISSUANCE OF BONDS - (REFUNDING ONLY)	\$71,680,000.00
<b>07-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$71,680,000.00</b>

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**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**07-1-10000-000** **GRAND TOTAL OF ALL RECEIPTS** **\$78,109,323.00**

**BOND FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
07-2-05000-000	TOTAL DEBT SERVICES	\$77,904,650.00

**07-2-20500-000** **TOTAL DISBURSEMENTS** **\$77,904,650.00**

**BOND FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Bond Beginning and Ending Fund Balances:</b>		
07-0-CSHOH-BEG	Bond Fund - Cash on Hand - Beginning Balance	\$5,221,470.00
07-0-CSHOH-END	Bond Fund - Cash on Hand - Ending Balance	\$5,316,844.00
07-0-TREAS-BEG	Bond Fund - Cash at County Treasurers - Beginning Balance	\$1,708,450.00
07-0-TREAS-END	Bond Fund - Cash at County Treasurers - Ending Balance	\$1,817,750.00

**SPECIAL BUILDING FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$307,348.00
08-1-01115-000	CARLINE TAXES	\$186.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$28,335.00
08-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$7,417,694.00
<b>08-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$7,753,563.00</b>

**State Sources:**

08-1-03130-000	HOMESTEAD EXEMPTION	\$12,265.00
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08-1-03131-000	PROPERTY TAX CREDIT	\$14,751.00
08-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$910.00
08-1-03133-000	NAMEPLATE CAPACITY TAX	\$21.00
08-1-03134-000	PERSONAL PROPERTY TAX CREDIT - RAILROAD TAXES/PUBLIC SERVICE ENTITIES	\$254.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$963.00
<b>08-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$29,164.00</b>
<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$7,782,727.00</b>

**SPECIAL BUILDING FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>4000 Facilities:</b>		
08-2-04100-000	FACILITIES ACQUISITION AND CONSTRUCTION - LAND ACQUISITION	\$12,017.00
08-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$7,713,235.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$7,725,252.00</b>

**SPECIAL BUILDING FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Special Building Beginning and Ending Fund Balances:</b>		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$4,533,498.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$4,581,840.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$88,067.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$97,201.00

**2019-2020 AFR SUMMARY REPORT**

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**QUALIFIED CAPITAL PURPOSE FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
09-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$921,575.00
09-1-01115-000	CARLINE TAXES	\$558.00
09-1-01510-000	INTEREST ON INVESTMENTS	\$27,117.00
<b>09-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$949,250.00</b>
<b>State Sources:</b>		
09-1-03130-000	HOMESTEAD EXEMPTION	\$36,795.00
09-1-03131-000	PROPERTY TAX CREDIT	\$44,254.00
09-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$2,731.00
09-1-03133-000	NAMEPLATE CAPACITY TAX	\$62.00
09-1-03134-000	PERSONAL PROPERTY TAX CREDIT - RAILROAD TAXES/PUBLIC SERVICE ENTITIES	\$763.00
09-1-03180-000	PRO-RATE MOTOR VEHICLE	\$2,891.00
<b>09-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$87,496.00</b>
<b>Non-Revenue Sources:</b>		
09-1-05101-000	ISSUANCE OF BONDS - (REFUNDING ONLY)	\$3,715,000.00
<b>09-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$3,715,000.00</b>
<b>09-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$4,751,746.00</b>

**QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>4000 Facilities:</b>		
09-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$1,405,320.00
<b>5000 Debt Services:</b>		
09-2-05000-000	TOTAL DEBT SERVICES	\$4,605,408.00

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**40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS**

**09-2-20500-000**

**TOTAL DISBURSEMENTS**

**\$6,010,728.00**

**QUALIFIED CAPITAL PURPOSE FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Qualified Capital Beginning and Ending Fund Balances:</b>		
09-0-CSHOH-BEG	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Beginning Balance	\$1,843,254.00
09-0-CSHOH-END	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	\$557,419.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Beginning Balance	\$264,750.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Ending Balance	\$291,603.00

**COOPERATIVE FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Cooperative Beginning and Ending Fund Balances:</b>		
10-0-CSHOH-BEG	Cooperative Fund - Cash on Hand - Beginning Balance	\$807,128.00
10-0-CSHOH-END	Cooperative Fund - Cash on Hand - Ending Balance	\$807,128.00

**HALL COUNTY SCHOOL DISTRICT #2  
(GRAND ISLAND PUBLIC SCHOOLS)  
GRAND ISLAND, NEBRASKA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**August 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Hall County School District #2  
Grand Island, Nebraska

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the financial statements of the School District's primary government as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note A; 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 fraud or error.

### Auditor's 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 auditor's 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

#### SHAREHOLDERS:

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Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
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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 modified cash basis financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hall County School District #2, as of August 31, 2020, and the respective changes in financial position, thereof for the year then ended in accordance with the basis of accounting described in Note A.

### **Basis of Accounting**

We draw attention to Note A 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 opinion is not modified with respect to that matter.

### **Emphasis of Matter**

As discussed in Note A, the financial statements referred to above include only the primary government of the Hall County School District #2, which consists of all funds, organizations institutions, agencies, departments, and offices that comprise the School District's legal entity. These primary government financial statements do not include financial data for the School District's legally separate component unit, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the School District's primary government. As a result, the primary government financial statements do not purport to and do not present fairly the financial position of the reporting entity of the Hall County School District #2, as of August 31, 2020, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We are currently auditing, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the Grand Island Education Foundation Inc., as of and for the year ended August 31, 2020. Our report is expected to be issued during November 2020.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hall County School District #2's financial statements. The management's discussion and analysis and supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards 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 financial statements.

The combining nonmajor fund financial statements, fiduciary fund statements, 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 described in the first sentence of this paragraph and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

The management's discussion and analysis, budgetary comparison schedules, county treasurer statement of receipts and disbursements and the comparative statistical data and graphs have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2020, on our consideration of Hall County School District #2's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Hall County School District #2's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska  
October 27, 2020

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For The Year Ended August 31, 2020**

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**MANAGEMENT’S DISCUSSION AND ANALYSIS**

This section of Grand Island Public Schools’ annual financial report presents management’s discussion and analysis (MD&A) of the District’s financial performance during the fiscal year ended August 31, 2020. Please read the MD&A in combination with the entire financial report, which immediately follows this section. For information on the Grand Island Education Foundation, Inc. component unit excluded from these financial statements, please see the separate audit report for the Foundation.

**FINANCIAL HIGHLIGHTS**

- The District decreased its governmental funds cash reserves by \$2.3 million, with the Qualified Capital Purpose Undertaking Fund cash reserves making up \$1.3 million of the decrease, and the Depreciation Fund making up \$1.0 million of the decrease.
- General Fund revenues were \$114.5 million, \$0.4 million less than expenses.
- General Fund operational costs were \$114.9 million, a 3.2 percent increase, primarily due to increased spending for instruction, including special education.
- Major capital improvement projects were completed to further ensure viable, clean, safe and secure facilities:
  - Replace roof and gutters at Grand Island Senior High School, wings 100, 200, 300
  - Replace cooling tower at Wasmer Elementary School
  - Install new LED Marquee at Wasmer Elementary School
  - New playground installation at West Lawn Elementary school
  - Install at least two water bottle fill stations at every attendance center currently without any as a COVID-19 no touch safety measure
- During the 2019-2020 school year construction on the Memorial Stadium was completed with the addition of the largest video display board in a Nebraska school district funded 100% through the sale of sponsorships. No taxpayer money was used.
- Major additional capital investment in both new and renovated spaces currently under design and development include, but are not limited to:
  - Leasehold improvements for specific Academies of Grand Island Senior High School at other possible locations to be determined and ongoing.
  - Acquisition of the Principal Financial Building in Grand Island is pending signatures on final real estate paperwork.
  - Additionally, CHI – Saint Francis and GIPS are working on developing the 8<sup>th</sup> floor of the hospital tower for the Academies of Grand Island Senior High School Academy of Medical Sciences.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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- Grand Island Public Schools student enrollment increased from the prior year. The official (October 1 snapshot) pre-kindergarten through twelfth grade student count of 10,069, up from 9,883 in 2018, represents a 1.88 percent increase from the prior year with a three-year enrollment increase of 1.74 percent.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This audited annual financial report consists of three sections: management’s discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District’s *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District’s operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- *Proprietary funds* statements offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a trustee or custodian for the benefit of others.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District’s budget for the year and various other supporting schedules and statements.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position**

The District's combined net position was lower on August 31, 2020 than it was the year before, decreasing 4.1 percent to \$96.5 million. This decrease in the District's financial position came from its governmental activities, the net position of which decreased \$4.2 million to \$92.6 million. The net position of the District's business-type activities increased \$0.1 million to \$3.9 million.

A summary of the District's assets, liabilities, and net position follows:

	August 31, <u>2020</u>	August 31, <u>2019</u>	Increase (Decrease)
<b>Assets:</b>			
Current assets	\$ 46,339,048	\$ 48,715,714	\$ (2,376,666)
Capital assets	151,030,467	146,196,545	4,833,922
Total assets	<u>197,369,515</u>	<u>194,912,259</u>	<u>2,457,256</u>
<b>Liabilities:</b>			
Current liabilities	4,790,613	3,502,288	1,288,325
Long-term liabilities	95,550,000	90,821,613	4,728,387
Total liabilities	<u>100,340,613</u>	<u>94,323,901</u>	<u>6,016,712</u>
<b>Net position:</b>			
Net investment in capital assets	50,128,854	51,872,644	(1,743,790)
Restricted for:			
Debt service	7,134,593	6,929,920	204,673
Building additions/ improvements	4,679,041	4,621,565	57,476
Qualified capital purposes	849,021	2,108,004	(1,258,983)
Unrestricted	33,676,393	35,056,225	(1,379,832)
Total net position	<u>\$ 96,467,902</u>	<u>\$ 100,588,358</u>	<u>\$ (4,120,456)</u>

**Governmental Activities**

Revenues for the District's governmental activities were \$129.8 million, while total expenses were \$134.0 million. The decrease in net position for governmental activities was \$4.2 million in 2020.

The decrease in net position for the year ended August 31, 2020 was due primarily to the prepayment of interest expense on general obligation bonds and limited tax obligation bonds that were refinanced in the Bond Fund and the Qualified Capital Purpose Undertaking Fund.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

**Governmental Activities, continued**

Strong economic growth, as measured by investment in real estate and building, coupled with aggressive reassessment practices, led to a 3.3 percent increase in property valuation. This contributed in General Fund tax asking increasing \$1.1 million (3.3 percent).

The cost of all governmental activities this year was \$134.0 million. Federal and State governments subsidized certain programs with grants and contributions (\$15.1 million). Most of the District's costs (\$111.4 million), however, were financed by District and State taxpayers. This portion of governmental activities was financed with \$46.7 million in property taxes and \$58.0 million of unrestricted State Aid based on the Statewide Education Aid Formula.

A comparison of governmental activities' receipts and expenses follows:

	Years Ended August 31,		Increase (Decrease)
	2020	2019	
<b>Receipts:</b>			
Charges for services	\$ 132,355	\$ 14,252,211	\$ (14,119,856)
Operating grants	15,081,168	17,072,160	(1,990,992)
Capital grants	7,417,694	5,578,077	1,839,617
Property and other taxes	46,684,988	45,252,041	1,432,947
State aid	57,987,330	55,430,336	2,556,994
Investment income	226,302	561,675	(335,373)
Other	2,267,505	1,695,300	572,205
Total receipts	129,797,342	139,841,800	(10,044,458)
<b>Expenses:</b>			
Instruction	73,593,753	70,629,173	2,964,580
Support services:			
Pupils	2,530,862	2,350,870	179,992
Special education	3,564,406	3,044,085	520,321
Staff	3,572,739	3,708,119	(135,380)
General Administration	1,117,152	894,230	222,922
School Administration	5,702,742	4,854,765	847,977
Business	2,161,169	1,909,021	252,148
Building and grounds	10,474,344	9,667,338	807,006
Pupil transportation	485,895	630,976	(145,081)
State categorical programs	844,315	631,825	212,490
Federal programs	7,510,098	6,929,712	580,386
Activity Fund support	300,000	267,000	33,000
CNSSP program	-	16,327,424	(16,327,424)
Interest expense	13,895,059	4,020,951	9,874,108
Depreciation	8,290,447	7,400,815	889,632
Total expenses	134,042,981	133,266,304	776,677
Increase (decrease) in net position	\$ (4,245,639)	\$ 6,575,496	\$ (10,821,135)

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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Charges for services decreased \$14.1 million due primarily to the discontinuance of the CNSSP program which provided special education services to both Grand Island Public Schools and other districts who paid tuition for these services. CNSSP expenses decreased \$16.3 million, as all District special education expenses are shown in the General Fund as special education instruction and support services.

Interest expense increased \$9.9 million due to the prepayment of interest when the 2012 GO Refunding Bonds, the 2014 GO Bonds, and the 2016 Limited Tax Obligation Bonds were advance defeased/refunded.

**Business-type Activities**

Revenues of the District's business-type activities increased 14.9 percent to \$6.9 million, and expenses increased 16.2 percent to \$6.8 million.

Food services revenues exceeded expenses by \$0.1 million.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As the District completed the year, its governmental funds reported combined fund balances of \$45.2 million, \$2.3 million less than last year's ending fund balances of \$47.6 million.

The General Fund had \$0.4 million more expenditures than revenues for the year. The Qualified Capital Purpose Undertaking Fund had \$1.3 million more expenditures than revenues for the year and the Depreciation Fund has \$1.0 million more expenditures than revenues for the year, accounting for most of the decrease in governmental fund balances.

The business-type activities revenue exceeded expenses by \$0.05 million. In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary funds statements.

**Budgetary Highlights**

The District's budget for the General Fund anticipated that expenditures would equal revenues. Actual expenditures exceeded revenue by \$0.4 million for the year. Actual revenues were \$17.2 million lower than expected. The actual expenditures were \$16.8 million below budget, due primarily to a \$10.0 million favorable variance in regular instructional services.

The Bond Fund budget was amended to increase budgeted expenditures \$25 million due to the refinancing of two GO bond issues.

The Qualified Capital Purpose Undertaking Fund budget was amended to increase budgeted expenditures \$5 million due to the refinancing of LTO bonds.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2020, the District had invested \$257.5 million in a broad range of capital assets, including land, buildings, athletic/sports facilities and computer and audio-visual equipment. The net book value after depreciation was \$151.0 million at August 31, 2020.

The amount represents a net increase of \$4.8 million or 3.3 percent from last year. (More detailed information about capital assets can be found in Note E to the financial statements.) Total depreciation expense for the year was \$8.5 million, while building improvements and additions to equipment and furniture amounted to \$13.3 million.

**Long-term Debt**

At year end, the District had \$100.9 million (principal only) in General Obligation Bonds and other debt outstanding – an increase of 7.0 percent from last year – as shown in the table below.

<u>Fund</u>	<u>Balance at</u> <u>8/31/2020</u>	<u>Balance at</u> <u>8/31/2019</u>	<u>\$ Change</u> <u>Increase</u> <u>(Decrease)</u>	<u>% Change</u> <u>Increase</u> <u>(Decrease)</u>
General	\$ 95,613	\$ 197,901	\$ (102,288)	(51.7) %
Bond	93,615,000	86,300,000	7,315,000	8.5
Qualified	6,630,000	7,165,000	(535,000)	(7.5)
Total governmental	<u>\$ 100,340,613</u>	<u>\$ 93,662,901</u>	<u>\$ 6,677,712</u>	7.1
Nutrition	<u>\$ 561,000</u>	<u>\$ 661,000</u>	<u>\$ (100,000)</u>	(15.1)

During the year ended August 31, 2020, the District partially advance refunded the 2016 LTO Bonds by issuing \$3.7 million of Series 2020 LTO Bonds. The District also advance refunded the 2014 GO Bonds by issuing \$50.6 million of Series 2019 GO Refunding Bonds and partially advance refunded by 2012 GO Refunding Bonds by issuing \$21.1 million of Series 2020 GO Refunding Bonds.

The District also made scheduled principal payments on the long-term debt in the Nutrition Fund.

More detailed information about the District's long-term liabilities is presented in Note F to the financial statements.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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**FACTORS BEARING ON THE DISTRICT'S FUTURE**

- The District will continue to pay for improvements to facilities through the use of the Special Building Fund, Qualified Capital Purpose Fund, and General Fund, along with the appropriate use of near-term and long-term debt instruments and/or lease purchase arrangements.
- The end of fiscal year 2020 marked the end of a one-year agreement with the District's recognized local teachers union, the Grand Island Education Association (GIEA). A new negotiated agreement was reached during the 2019-2020 fiscal year for the 2020-2021 fiscal year.
- The City of Grand Island continues to annex land in response to economic growth within the community of Grand Island. In large measure, Grand Island Public Schools' boundaries follow the City of Grand Island's boundaries. However, the Grand Island Public Schools are mandated by State law to meet and negotiate in good faith over several specific factors with other Districts that are affected by the annexation process. When annexation occur, this process is ongoing with Hall County School District 40-0082-000 dba Northwest Public Schools, a Class III school district that lies, in part, within Grand Island Public Schools' boundaries.
- The District realized increased revenue from state aid and a 3.3 percent valuation growth. However, that revenue growth along with other revenue increases were just enough to cover increased cost due to the impact of negotiated salaries, health care including PPACA, additional staffing needs due to enrollment growth and programming needs, general inflationary trends, and, of course, COVID-19.
- Tax Increment Financing (TIF) projects are becoming more frequent and larger within the Grand Island community. The impact on the District is both positive and negative in the near and long term. Grand Island Public Schools will continue to seek understanding and express our concerns regarding the use of TIF for residential projects that place additional burden on the District's resources.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This audited financial report is designed to provide the District's stakeholders (i.e., citizens, taxpayers, customers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2020**

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Mr. Virgil D. Harden, MBA, SFO  
Chief Financial Officer

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**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**

**August 31, 2020**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments (notes A6 and C)	\$ 22,051,399	\$ 1,105,134	\$ 23,156,533
Cash restricted for building projects (note C)	4,581,840	-	4,581,840
Cash restricted for debt service (note C)	5,316,844	-	5,316,844
Cash restricted for qualified capital purpose undertakings (note C)	557,418	-	557,418
Cash with County Treasurers (note D)	12,726,413	-	12,726,413
Total current assets	45,233,914	1,105,134	46,339,048
Noncurrent assets:			
Capital assets (notes A5 and E):			
Land	3,255,200	-	3,255,200
Buildings	227,664,787	3,223,304	230,888,091
Furniture and equipment	20,562,657	2,746,086	23,308,743
Less: Accumulated depreciation	(103,810,793)	(2,610,774)	(106,421,567)
Net capital assets	147,671,851	3,358,616	151,030,467
<b>Total assets</b>	192,905,765	4,463,750	197,369,515
<b>LIABILITIES</b>			
Current liabilities:			
Long-term debt due within one year (note F):			
Capital lease payable	95,613	-	95,613
Certificates of participation	-	102,000	102,000
Limited tax obligation bonds payable	1,045,000	-	1,045,000
General obligation bonds payable	3,650,000	-	3,650,000
Total current liabilities	4,790,613	102,000	4,892,613
Long-term liabilities, net of current portion (note F):			
Certificates of participation	-	459,000	459,000
Limited tax obligation bonds payable	5,585,000	-	5,585,000
General obligation bonds payable	89,965,000	-	89,965,000
Total long-term liabilities	95,550,000	459,000	96,009,000
<b>Total liabilities</b>	100,340,613	561,000	100,901,613
<b>NET POSITION</b>			
Net investment in capital assets	47,331,238	2,797,616	50,128,854
Restricted for:			
Debt service	7,134,593	-	7,134,593
Building additions/improvements	4,679,041	-	4,679,041
Qualified capital purposes	849,021	-	849,021
Unrestricted	32,571,259	1,105,134	33,676,393
<b>Total net position</b>	\$ 92,565,152	\$ 3,902,750	\$ 96,467,902

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**For the year ended August 31, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Receipts Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities:</b>			
Instruction	\$ 73,593,753	\$ 132,077	\$ 5,891,251
Support services:			
Pupils	2,530,862	-	-
Special education	3,564,406	-	-
Staff	3,572,739	-	-
General administration	1,117,152	-	-
School administration	5,702,742	-	-
Business	2,161,169	-	-
Building and grounds	10,474,344	-	-
Pupil transportation	485,895	278	268,149
State categorical programs	844,315	-	689,706
Federal programs	7,510,098	-	8,232,062
Activity Fund support	300,000	-	-
Interest on long-term debt	13,895,059	-	-
Depreciation - unallocated	8,290,447	-	-
	134,042,981	132,355	15,081,168
<b>Business-type activities:</b>			
Nutrition services	6,612,036	897,229	5,949,682
Depreciation	184,702	-	-
Total business-type activities	6,796,738	897,229	5,949,682
<b>Total primary government</b>	<b>\$ 140,839,719</b>	<b>\$ 1,029,584</b>	<b>\$ 21,030,850</b>

See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Receipts and Changes in Net Position</u>		
	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (67,570,425)		\$ (67,570,425)
-	(2,530,862)		(2,530,862)
-	(3,564,406)		(3,564,406)
-	(3,572,739)		(3,572,739)
-	(1,117,152)		(1,117,152)
-	(5,702,742)		(5,702,742)
-	(2,161,169)		(2,161,169)
7,417,694	(3,056,650)		(3,056,650)
-	(217,468)		(217,468)
-	(154,609)		(154,609)
-	721,964		721,964
-	(300,000)		(300,000)
-	(13,895,059)		(13,895,059)
-	(8,290,447)		(8,290,447)
7,417,694	(111,411,764)		(111,411,764)
-	-	\$ 234,875	234,875
-	-	(184,702)	(184,702)
-	-	50,173	50,173
<u>\$ 7,417,694</u>	<u>(111,411,764)</u>	<u>50,173</u>	<u>(111,361,591)</u>
General receipts:			
Taxes:			
Property	41,020,038	-	41,020,038
Motor vehicle	3,959,374	-	3,959,374
Other taxes	1,705,576	-	1,705,576
Fines and licenses	709,226	-	709,226
State aid	57,987,330	-	57,987,330
State apportionment	1,493,991	-	1,493,991
Investment income	226,302	5,927	232,229
Other	64,288	69,083	133,371
Total general receipts	<u>107,166,125</u>	<u>75,010</u>	<u>107,241,135</u>
Change in net position	(4,245,639)	125,183	(4,120,456)
Net position - August 31, 2019	<u>96,810,791</u>	<u>3,777,567</u>	<u>100,588,358</u>
Net position - August 31, 2020	<u>\$ 92,565,152</u>	<u>\$ 3,902,750</u>	<u>\$ 96,467,902</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BALANCE SHEET - GOVERNMENTAL FUNDS -  
MODIFIED CASH BASIS**

**August 31, 2020**

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
<b>ASSETS</b>			
Cash and investments	\$ 15,611,043	\$ 1,467,189	\$ 5,316,844
Cash with County Treasurers	<u>10,519,860</u>	<u>-</u>	<u>1,817,749</u>
<b>Total assets</b>	<b><u><u>\$ 26,130,903</u></u></b>	<b><u><u>\$ 1,467,189</u></u></b>	<b><u><u>\$ 7,134,593</u></u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Debt service	-	-	7,134,593
Building additions/improvements	-	-	-
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	1,467,189	-
Employee benefits	-	-	-
Contingencies	-	-	-
Central Nebraska Educational Agency	-	-	-
Unassigned	<u>26,130,903</u>	<u>-</u>	<u>-</u>
Total fund balances	<u><u>26,130,903</u></u>	<u><u>1,467,189</u></u>	<u><u>7,134,593</u></u>
<b>Total liabilities and fund balances</b>	<b><u><u>\$ 26,130,903</u></u></b>	<b><u><u>\$ 1,467,189</u></u></b>	<b><u><u>\$ 7,134,593</u></u></b>

See notes to financial statements.

Special Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>	Cooperative <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 4,581,840	\$ 557,418	\$ 807,128	\$ 4,166,039	\$ 32,507,501
97,201	291,603	-	-	12,726,413
<u>\$ 4,679,041</u>	<u>\$ 849,021</u>	<u>\$ 807,128</u>	<u>\$ 4,166,039</u>	<u>\$ 45,233,914</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,134,593
4,679,041	-	-	-	4,679,041
-	849,021	-	-	849,021
-	-	-	-	1,467,189
-	-	-	3,109,832	3,109,832
-	-	-	1,056,207	1,056,207
-	-	807,128	-	807,128
-	-	-	-	26,130,903
<u>4,679,041</u>	<u>849,021</u>	<u>807,128</u>	<u>4,166,039</u>	<u>45,233,914</u>
<u>\$ 4,679,041</u>	<u>\$ 849,021</u>	<u>\$ 807,128</u>	<u>\$ 4,166,039</u>	<u>\$ 45,233,914</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

**August 31, 2020**

**Total fund balances - governmental funds** \$ 45,233,914

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$251,482,644, and the accumulated depreciation is \$103,810,793. 147,671,851

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Capital leases payable	\$ (95,613)	
Limited tax obligation bonds payable	(6,630,000)	
General obligation bonds payable	<u>(93,615,000)</u>	<u>(100,340,613)</u>

**Total net position - governmental activities** \$ 92,565,152

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS -  
MODIFIED CASH BASIS**

**For the year ended August 31, 2020**

	General <u>Fund</u>	Depreciation <u>Fund</u>	Bond <u>Fund</u>
<b>RECEIPTS</b>			
Taxes:			
Property	\$ 31,973,282	\$ -	\$ 5,791,075
Motor vehicle	3,959,374	-	-
Homestead exemption	1,275,563	-	234,194
Pro-rate motor vehicle	100,204	-	18,245
Carline	19,343	-	1,740
Property tax credit	1,534,133	-	277,965
Personal property tax credit	121,114	-	19,757
Nameplate capacity tax	2,152	-	396
Fines and licenses	719,351	-	-
Transportation fees	278	-	-
Tuition	132,077	-	-
State aid and grants	65,585,006	-	-
Federal grants	8,557,435	-	-
Investment income	6,841	12,632	85,951
Donations	420,048	-	-
Bond proceeds	-	-	71,680,000
Transfers from other funds	-	800,000	-
Other	64,288	-	-
Total receipts	<u>114,470,489</u>	<u>812,632</u>	<u>78,109,323</u>
<b>DISBURSEMENTS</b>			
Instruction	61,495,331	-	-
Special education	13,178,030	-	-
Support services:			
Pupils	2,530,862	-	-
Special education	3,564,406	-	-
Staff	3,572,739	-	-
General administration	1,117,152	-	-
School administration	5,702,742	-	-
Business	2,263,457	-	-
Building and grounds	11,995,472	-	-
Pupil transportation	491,785	-	-
State categorical programs	844,315	-	-
Federal programs	7,695,278	-	-
Transfer to Activities Fund	300,000	-	-
Capital outlay	123,884	1,795,591	-
Debt service			
Principal	-	-	64,365,000
Interest	-	-	12,691,342
Bond fees	-	-	848,308
Total disbursements	<u>114,875,453</u>	<u>1,795,591</u>	<u>77,904,650</u>
<b>Excess (deficiency) of receipts     over disbursements</b>	(404,964)	(982,959)	204,673
Fund balances - August 31, 2019	<u>26,535,867</u>	<u>2,450,148</u>	<u>6,929,920</u>
Fund balances - August 31, 2020	<u>\$ 26,130,903</u>	<u>\$ 1,467,189</u>	<u>\$ 7,134,593</u>

See notes to financial statements.

Special Building Fund	Qualified Capital Purpose Fund	Cooperative Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ 307,348	\$ 921,575	\$ -	\$ -	\$ -	\$ 38,993,280
-	-	-	-	-	3,959,374
12,265	36,795	-	-	-	1,558,817
963	2,891	-	-	-	122,303
186	558	-	-	-	21,827
14,751	44,254	-	-	-	1,871,103
1,165	3,494	-	-	-	145,530
21	62	-	-	-	2,631
-	-	-	-	-	719,351
-	-	-	-	-	278
-	-	-	-	-	132,077
-	-	-	-	-	65,585,006
-	-	-	-	-	8,557,435
28,335	27,116	-	65,424	-	226,299
7,417,694	-	-	-	-	7,837,742
-	3,715,000	-	-	-	75,395,000
-	-	-	-	(800,000)	-
-	-	-	-	-	64,288
<u>7,782,728</u>	<u>4,751,745</u>	<u>-</u>	<u>65,424</u>	<u>(800,000)</u>	<u>205,192,341</u>
-	-	-	11,193	(800,000)	60,706,524
-	-	-	-	-	13,178,030
-	-	-	-	-	2,530,862
-	-	-	-	-	3,564,406
-	-	-	-	-	3,572,739
-	-	-	-	-	1,117,152
-	-	-	-	-	5,702,742
-	-	-	-	-	2,263,457
-	-	-	-	-	11,995,472
-	-	-	-	-	491,785
-	-	-	-	-	844,315
-	-	-	-	-	7,695,278
-	-	-	-	-	300,000
7,725,252	1,405,320	-	-	-	11,050,047
-	4,250,000	-	-	-	68,615,000
-	307,258	-	-	-	12,998,600
-	48,150	-	-	-	896,458
<u>7,725,252</u>	<u>6,010,728</u>	<u>-</u>	<u>11,193</u>	<u>(800,000)</u>	<u>207,522,867</u>
57,476	(1,258,983)	-	54,231	\$ -	(2,330,526)
<u>4,621,565</u>	<u>2,108,004</u>	<u>807,128</u>	<u>4,111,808</u>		<u>47,564,440</u>
<u>\$ 4,679,041</u>	<u>\$ 849,021</u>	<u>\$ 807,128</u>	<u>\$ 4,166,039</u>		<u>\$ 45,233,914</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**For the year ended August 31, 2020**

<b>Total net change in fund balances - governmental funds</b>		<b>\$ (2,330,526)</b>
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$13,053,046) exceeded depreciation expense (\$8,290,447) during the period.</p>		
	4,762,599	
<p>Proceeds from the issuance of bonds payable are reported as revenue in the governmental funds. However, issuance of bonds payable increases long-term liabilities in the statement of net position.</p>		
		(75,395,000)
<p>Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Principal payments consist of:</p>		
Capital leases	\$ 102,288	
Limited tax obligation bonds	4,250,000	
General obligation bonds	64,365,000	68,717,288
<b>Change in net position of governmental activities</b>		<b><u><u>\$ (4,245,639)</u></u></b>

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF NET POSITION - PROPRIETARY FUND -  
MODIFIED CASH BASIS**

**August 31, 2020**

	<b><u>Nutrition Fund</u></b>
<b>ASSETS</b>	
Cash	\$ 1,105,134
<b>LIABILITIES</b>	
	<u>-</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ 1,105,134</u></u>

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**RECONCILIATION OF THE STATEMENT OF NET POSITION - PROPRIETARY  
FUND TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

**August 31, 2020**

<b>Total net position - proprietary fund</b>	\$ 1,105,134
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Amounts reported for *business-type activities* in the statement of net position are different because:

Capital assets used in business-type activities are not financial resources and therefore are not reported as assets in proprietary funds. The cost of the assets is \$5,969,390, and the accumulated depreciation is \$2,610,774.	3,358,616
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Certificates of participation	<u>(561,000)</u>
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<b>Total net position - business-type activities</b>	<u><u>\$ 3,902,750</u></u>
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See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES  
IN FUND NET POSITION - PROPRIETARY FUND -  
MODIFIED CASH BASIS**

**For the year ended August 31, 2020**

	<b><u>Nutrition Fund</u></b>
<b>Operating receipts:</b>	
Lunch sales	\$ 897,230
State sources	39,762
Federal sources	5,455,308
USDA commodities	454,611
Loan proceeds	59,083
Other	10,000
Total operating receipts	6,915,994
<b>Operating disbursements:</b>	
Salaries and employee benefits	2,698,895
Contracted services	112,903
Food and food service supplies	3,706,137
Capital outlay	266,491
Debt service	
Principal	100,000
Interest and fees	16,872
Other	66,763
Total operating disbursements	6,968,061
Operating disbursements in excess of receipts	(52,067)
<b>Nonoperating receipts:</b>	
Investment income	5,927
<b>Decrease in net position</b>	(46,140)
Net position - August 31, 2019	1,151,274
Net position - August 31, 2020	\$ 1,105,134

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**For the year ended August 31, 2020**

<b>Total increase in net position - proprietary fund</b>	\$ (46,140)
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Amounts reported for *business-type activities* in the statement of activities are different because:

Capital outlays are reported in proprietary fund as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capitalized capital outlay (\$256,025) exceeded depreciation expense (\$184,702) during the period.

71,323

Repayment of long-term debt is an expenditure in the fund financial statements, but the repayment reduces long-term liabilities in the statement of net position. Principal payments consist of:

Certificates of participation

100,000

**Change in net position of business-type activities**

\$ 125,183

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF NET POSITION - FIDUCIARY FUND -  
MODIFIED CASH BASIS**

**August 31, 2020**

	<b>Custodial <u>Fund</u></b>
<b>ASSETS</b>	
Cash	\$ 2,090,258
<b>LIABILITIES</b>	
For the obligations of student activities	<u>2,090,258</u>
<b>NET POSITION</b>	<u><u>\$ -</u></u>

See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the District’s significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Reporting Entity

Grand Island Public Schools is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that the Grand Island Education Foundation, Inc. is a component unit.

The Grand Island Education Foundation, Inc. is a non-profit organization, which is engaged primarily in raising funds for extracurricular and academic purposes in the Grand Island area. Support is received primarily through contributions and fundraising programs. As a non-profit organization, the Grand Island Education Foundation, Inc. is exempt from income taxes in accordance with the Internal Revenue Code Section 501(c)(3). The Foundation exists exclusively for the benefit of the District. The component unit information has been excluded from these financial statements and may be obtained from separately audited financial statements, which are available by contacting the Grand Island Education Foundation, Inc.

2. Basis of Presentation

On September 1, 2002, the School District adopted the provisions of Statement No. 34 of the Governmental Accounting Standards Board, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Effective September 1, 2010 the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

**Nonspendable**-Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted**-Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

**Committed**-Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

2. Basis of Presentation, continued

**Assigned**-Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

**Unassigned**-All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 16). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-wide Financial Statements** – The statement of net position and the statement of activities display information about the District as a whole. These statements include the nonfiduciary financial activities of the District. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service). Fiduciary funds are not included in the government-wide financial statements.

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

2. Basis of Presentation, continued

**Fund Financial Statements** – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

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

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the School District's own programs. The Activity Fund is a fiduciary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District have been prepared on the modified cash basis of accounting in that capital assets are capitalized and depreciated under the government-wide measurement focus and long-term liability proceeds and payments do not affect the statement of activities (but are instead carried on the statement of net position) under the government-wide measurement focus. This basis recognizes assets, liabilities, net position, revenues and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are*

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

3. Basis of Accounting/Measurement Focus, continued

*not recorded* in these financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Differences between the government-wide financial statements and the fund financial statements arise in the recording of capital assets, the recognition of depreciation, and the recording of long-term liabilities. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

4. Fund Types

**Governmental Funds** – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District’s major governmental funds:

**General Fund:** This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

**Special Building Fund:** Accounts for taxes levied and other revenue specifically maintained for future building and equipment purchases.

**Depreciation Fund:** Set up for the replacement of capital assets.

**Bond Fund:** Accounts for the accumulation of resources for, and the payment of, principal, interest, and fiscal charges on general obligation long-term debt.

**Qualified Capital Purpose Fund:** Accounts for taxes levied and other revenue specifically maintained for hazard abatement and handicapped accessibility renovations.

**Cooperative Fund:** Previously used to account for the Central Nebraska Supportive Service Program, which provided special education services to Grand Island Public Schools and other participating school districts, and other cooperative agreements. In future years, this fund will be used to account for the operations of the Central Nebraska Education Agency.

The other governmental funds include:

**Contingency Fund:** Set up to fund uninsured losses and legal fees incurred by the District for defense against possible losses.

**Employee Benefit Fund:** The Employee Benefit Fund is a reserve for unemployment claims.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

4. Fund Types, continued

**Proprietary Funds** – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District’s only proprietary fund is the following fund:

**Nutrition Fund:** Accounts for the operations of the District’s nutrition program.

**Fiduciary Fund** – Fiduciary fund reporting focuses on net position and changes in net position. The District’s fiduciary fund consists of the following:

**Activity Fund:** This fund is used to account for assets held by the District in a trustee/custodial capacity for various school organizations and activities.

5. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statement of assets, liabilities, and fund balances - governmental funds.

Proprietary fund capital assets result from expenditures in the Nutrition Fund. These assets are reported in the business-type activities column of the government-wide statement of net position, but are not reported in the fund financial statement of net position.

The District has a \$5,000 capitalization threshold. Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

5. Capital Assets, continued

Capital assets not being depreciated include land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated useful life of the asset. The District has established estimated useful lives as follows:

<u>Description</u>	<u>Estimated Useful Lives in Years</u>
Buildings	30
Furniture and Equipment (including vehicles and computer equipment)	5

6. Investments and Cash Pools

The District maintains an investment pool that is available for use by all funds. The pool consists of an interest-bearing sweep account and Wells Fargo money market funds. Each fund's equity in this pool is included in investments. The District also maintains a pooled checking account for the District's disbursements. Each fund's equity in this pool is included in cash. In addition, other cash and investments are separately held by the General Fund, Bond Fund, Employee Benefit Fund, Contingency Fund, and Activity Fund.

Investments are carried at fair value. Fair value of the equity in the Nebraska School District Liquid Asset Fund Plus is the same as the value of the pool shares determined using the fair value of each pool's underlying investment portfolio.

Investment earnings include interest income and the net change for the year in the fair value of investments carried at fair value. Investment income earned in the pooled accounts is allocated to the participating funds in proportion to the average balances in each fund. Other investment income is assigned to the funds with which the related investment asset is associated.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

7. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

8. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE B – BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for all funds. The supplementary information presents budgets for the General Fund, Depreciation Fund, Bond Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund and Cooperative Fund (the major governmental funds). Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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 expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued**

3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.
5. The county clerk certifies a preliminary property tax rate for each fund of the School District which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district. The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with the procedures discussed above, which 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.

The assessed value at August 31, 2019, upon which the 2020 levy was based was \$3,350,965,335.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2020, was as follows:

General Fund	\$ 1.0400
Bond Fund	0.1912
Special Building Fund	0.0100
Qualified Capital Purpose Fund	<u>0.0300</u>
	<u>\$ 1.2712</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE C – CASH AND INVESTMENTS**

*Cash*

At August 31, 2020, the carrying value of the District's deposits was \$35,702,893 and the bank balance was \$37,545,900. For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

As of August 31, 2020, all bank deposits were secured by FDIC coverage and pledged securities. All securities are held by the pledging financial institution, but not in the School District's name.

Cash for the School District at August 31, 2020 consisted of the following:

Cash on hand	\$ 13,096
Demand deposits	9,975,251
Wells Fargo interest-bearing sweep account	11,656,568
Total cash	<u><u>\$ 21,644,915</u></u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE C – CASH AND INVESTMENTS, continued**

***Investments***

For reporting purposes the School District's investments, which are carried at market value, consisted of the following at August 31, 2020:

Nebraska Liquid Asset Fund:	
General Fund	\$ 4,504,171
Bond Fund	5,314,622
Contingency Fund	1,065,372
Employee Benefit Fund	3,173,813
Total investments	<u>\$ 14,057,978</u>

The Nebraska Liquid Asset Fund is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law; and, as such, is not considered a security for purposes of categorization of credit risk as provided in GASB Statement No. 3.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE C – CASH AND INVESTMENTS, continued**

*Summary of Carrying Values*

The carrying values of cash and investments shown above are included in the fund financial statements at August 31, 2020, as follows:

Carrying value	
Cash	\$ 21,644,915
Investments	14,057,978
Cash and investments	<u>\$ 35,702,893</u>

Included in the following fund financial statements captions:

Statement of Net Position - Governmental Activities	
Cash and investments	\$ 22,051,399
Cash restricted for building projects	4,581,840
Cash restricted for debt service	5,316,844
Cash restricted for qualified capital purposes	557,418
Statement of Net Position - Business-type Activities	
Cash	1,105,134
Statement of Net Position - Fiduciary Funds	
Activity Fund - Cash	<u>2,090,258</u>
	<u>\$ 35,702,893</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE D – FUNDS HELD BY COUNTY TREASURERS**

The following receipts were held by County Treasurers for the School District at August 31, 2020. The receipts were transferred subsequent to the fiscal year ended August 31, 2020.

General Fund	\$ 10,519,860
Bond Fund	1,817,749
Building Fund	97,201
Qualified Capital Purpose Fund	291,603
Total cash with County Treasurers at August 31, 2020	\$ 12,726,413

**NOTE E – CAPITAL ASSETS**

Capital asset balances and activity for the year ended August 31, 2020, were as follows:

	Balance August 31, <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass</u>	Balance August 31, <u>2020</u>
<u>Governmental activities:</u>					
Capital assets not being depreciated:					
Land	\$ 3,255,200	\$ -	\$ -	\$ -	\$ 3,255,200
Construction in progress	7,396,372	-	-	(7,396,372)	-
Capital assets being depreciated:					
Buildings	208,573,340	11,695,075	-	7,396,372	227,664,787
Furniture and equipment:					
Vehicles	3,146,656	221,740	-	-	3,368,396
Computer equipment	7,555,038	193,868	(159,387)	-	7,589,519
Equipment	9,311,630	942,363	(649,251)	-	9,604,742
Total furniture and equipment	20,013,324	1,357,971	(808,638)	-	20,562,657
Total capital assets	239,238,236	13,053,046	(808,638)	-	251,482,644
Less accumulated depreciation:					
Buildings	(79,789,075)	(6,836,153)	-	-	(86,625,228)
Furniture and equipment:					
Vehicles	(2,715,585)	(161,601)	-	-	(2,877,186)
Computer equipment	(6,140,611)	(654,748)	159,387	-	(6,635,972)
Equipment	(7,683,713)	(637,945)	649,251	-	(7,672,407)
Total furniture and equipment	(16,539,909)	(1,454,294)	808,638	-	(17,185,565)
Total accumulated depreciation	(96,328,984)	(8,290,447)	808,638	-	(103,810,793)
Net capital assets	\$ 142,909,252	\$ 4,762,599	\$ -	\$ -	\$ 147,671,851

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE E – CAPITAL ASSETS, continued**

Included in governmental activities equipment are copiers under capital lease arrangements with a cost of \$501,329 and accumulated depreciation of \$451,197 at August 31, 2020.

	Balance August 31, <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2020</u>
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Buildings	\$ 3,223,304	\$ -	\$ -	\$ 3,223,304
Furniture and equipment:				
Vehicles	391,776	157,996	-	549,772
Computer equipment	97,244	-	-	97,244
Equipment	<u>2,001,041</u>	<u>98,029</u>	-	<u>2,099,070</u>
Total furniture and equipment	<u>2,490,061</u>	<u>256,025</u>	-	<u>2,746,086</u>
Total capital assets	5,713,365	256,025	-	5,969,390
Less accumulated depreciation:				
Buildings	(714,377)	(20,746)	-	(735,123)
Furniture and equipment:				
Vehicles	(321,588)	(31,397)	-	(352,985)
Computer equipment	(63,400)	-	-	(63,400)
Equipment	<u>(1,326,707)</u>	<u>(132,559)</u>	-	<u>(1,459,266)</u>
Total furniture and equipment	<u>(1,711,695)</u>	<u>(163,956)</u>	-	<u>(1,875,651)</u>
Total accumulated depreciation	<u>(2,426,072)</u>	<u>(184,702)</u>	-	<u>(2,610,774)</u>
Net capital assets	<u>\$ 3,287,293</u>	<u>\$ 71,323</u>	<u>\$ -</u>	<u>\$ 3,358,616</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES**

Long-term liability balances and activity for the year ended August 31, 2020, were as follows:

	Balance August 31, <u>2019</u>	<u>Proceeds</u>	<u>Principal Payments</u>	Balance August 31, <u>2020</u>	Due Within One <u>Year</u>
<u>Business-type activities:</u>					
Certificates of participation	\$ 661,000	\$ -	\$ (100,000)	\$ 561,000	\$ 102,000
<u>Governmental activities:</u>					
Capital lease payable	\$ 197,901	\$ -	\$ (102,288)	\$ 95,613	\$ 95,613
Limited tax obligation bonds	7,165,000	3,715,000	(4,250,000)	6,630,000	1,045,000
General obligation bonds	86,300,000	71,680,000	(64,365,000)	93,615,000	3,650,000
Total governmental long-term liabilities	<u>\$ 93,662,901</u>	<u>\$ 75,395,000</u>	<u>\$ (68,717,288)</u>	<u>\$ 100,340,613</u>	<u>\$ 4,790,613</u>

Payments on the capital lease payable are made by the General Fund. The general obligation bonds are paid by the Bond Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund.

**Detail of the Nutrition Fund Certificates of Participation follows:**

Certificates of Participation – Series 2018:

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Central kitchen equipment

Amount: \$409,000

Dated: May 14, 2018

Interest Rate: 1.75 – 2.60%

Principal Due: December 15 and June 15, commencing December 15, 2018 through June 15, 2025.

Interest Due: December 15 and June 15, commencing December 15, 2018 through June 15, 2025.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the Nutrition Fund Certificates of Participation follows, continued:**

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>-----June 15-----</u>		<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
							\$ 299,000
2020-2021	2.20%	\$ 28,000	\$ 3,715	\$ 29,000	\$ 3,407	\$ 64,122	242,000
2021-2022	2.20-2.60%	29,000	3,088	29,000	2,769	63,857	184,000
2022-2023	2.60%	30,000	2,392	30,000	2,002	64,394	124,000
2023-2024	2.60%	30,000	1,612	31,000	1,222	63,834	63,000
2024-2025	2.60%	31,000	819	32,000	416	64,235	-
		<u>\$ 148,000</u>	<u>\$ 11,626</u>	<u>\$ 151,000</u>	<u>\$ 9,816</u>	<u>\$ 320,442</u>	

Certificates of Participation – Series 2018B:

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Central kitchen equipment

Amount: \$327,000

Dated: November 28, 2018

Interest Rate: 2.35 – 2.85%

Principal Due: December 15 and June 15, commencing June 15, 2019 through December 15, 2025.

Interest Due: December 15 and June 15, commencing June 15, 2019 through December 15, 2025.

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>-----June 15-----</u>		<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
							\$ 262,000
2020-2021	2.35%	\$ 22,000	\$ 3,621	\$ 23,000	\$ 3,362	\$ 51,983	217,000
2021-2022	2.85%	23,000	3,092	23,000	2,764	51,856	171,000
2022-2023	2.85%	23,000	2,437	24,000	2,109	51,546	124,000
2023-2024	2.85%	24,000	1,767	24,000	1,425	51,192	76,000
2024-2025	2.85%	25,000	1,083	25,000	727	51,810	26,000
2025-2026	2.85%	26,000	370	-	-	26,370	-
		<u>\$ 143,000</u>	<u>\$ 12,370</u>	<u>\$ 119,000</u>	<u>\$ 10,387</u>	<u>\$ 284,757</u>	

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the General Obligation Bonds follows:**

General Obligation Bonds – 2012

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Refunding the Series 2005 and 2008 bonds

Amount: \$21,340,000

Dated: March 15, 2012

Interest Rate: 2.0 - 4.0%

Principal Due: December 15 commencing 2012 to 2025

Interest Due: December 15 and June 15 commencing 2012 to 2025

Callable: December 15, 2021 (partially advance defeased with Series 2019 GO Refunding Bonds and Series 2020 GO Refunding Bonds)

A schedule of the remaining bond principal and interest attributable to the 2012 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 5,195,000
2020-2021	3.00%	\$ 2,560,000	\$ 77,925	\$ 39,525	\$ 2,677,450	2,635,000
2021-2022	3.00%	2,635,000	39,525	-	2,674,525	-
		<u>\$ 5,195,000</u>	<u>\$ 117,450</u>	<u>\$ 39,525</u>	<u>\$ 5,351,975</u>	

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the General Obligation Bonds follows, continued:**

General Obligation Bonds – 2019

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Refinance Series 2012 and Series 2014 GO Bonds

Amount: \$50,575,000

Dated: September 4, 2019

Interest Rate: 1.951 – 3.051%

Principal Due: December 15 commencing 2019 to 2039

Interest Due: December 15 and June 15 commencing 2019 to 2039

Callable: December 15, 2026

A schedule of the remaining bond principal and interest attributable to the 2019 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			<u>Balance</u>
						\$ 49,690,000
2020-2021	1.951%	\$ 600,000	\$ 671,830	\$ 665,977	\$ 1,937,807	49,090,000
2021-2022	2.011%	615,000	665,977	659,793	1,940,770	48,475,000
2022-2023	1.981%	625,000	659,793	653,603	1,938,396	47,850,000
2023-2024	2.021%	2,460,000	653,603	628,744	3,742,347	45,390,000
2024-2025	2.071%	3,340,000	628,744	594,159	4,562,903	42,050,000
2025-2026	2.150%	2,415,000	594,159	568,197	3,577,356	39,635,000
2026-2027	2.300%	550,000	568,197	561,872	1,680,069	39,085,000
2027-2028	2.340%	565,000	561,872	555,262	1,682,134	38,520,000
2028-2029	2.390%	580,000	555,262	548,331	1,683,593	37,940,000
2029-2030	2.440%	595,000	548,331	541,072	1,684,403	37,345,000
2030-2031	2.490%	3,310,000	541,072	499,862	4,350,934	34,035,000
2031-2032	2.540%	555,000	499,862	492,814	1,547,676	33,480,000
2032-2033	2.640%	4,795,000	492,814	429,520	5,717,334	28,685,000
2033-2034	2.740%	4,925,000	429,520	362,047	5,716,567	23,760,000
2034-2035	2.840%	390,000	362,047	356,509	1,108,556	23,370,000
2035-2036	3.051%	400,000	356,509	350,407	1,106,916	22,970,000
2036-2037	3.051%	5,480,000	350,407	266,810	6,097,217	17,490,000
2037-2038	3.051%	5,655,000	266,810	180,543	6,102,353	11,835,000
2038-2039	3.051%	5,825,000	180,543	91,683	6,097,226	6,010,000
2039-2040	3.051%	6,010,000	91,683	-	6,101,683	-
		<u>\$ 49,690,000</u>	<u>\$ 9,679,035</u>	<u>\$ 9,007,205</u>	<u>\$ 68,376,240</u>	

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the General Obligation Bonds follows, continued:**

General Obligation Bonds – 2017

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)  
 Purpose: Balance of bonds approved for five year construction plan at seven schools  
 Amount: \$18,685,000  
 Dated: April 7, 2017  
 Interest Rate: 1.0 - 5.0%  
 Principal Due: December 15 commencing 2018 to 2030  
 Interest Due: December 15 and June 15 commencing 2017 to 2030  
 Callable: December 15, 2027

A schedule of the remaining bond principal and interest attributable to the 2017 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>June 15</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 17,625,000
2020-2021	3.00%	\$ 85,000	\$ 407,467	\$ 406,193	\$ 898,660	17,540,000
2021-2022	3.00%	95,000	406,192	404,768	905,960	17,445,000
2022-2023	3.00%	105,000	404,767	403,193	912,960	17,340,000
2023-2024	2.20%	105,000	403,192	402,038	910,230	17,235,000
2024-2025	3.00%	105,000	402,037	400,463	907,500	17,130,000
2025-2026	5.00%	1,490,000	400,462	363,213	2,253,675	15,640,000
2026-2027	5.00%	3,375,000	363,212	278,838	4,017,050	12,265,000
2027-2028	5.00%	3,550,000	278,837	190,088	4,018,925	8,715,000
2028-2029	3.50%	3,705,000	190,087	125,250	4,020,337	5,010,000
2029-2030	5.00%	3,865,000	125,250	28,625	4,018,875	1,145,000
2030-2031	5.00%	1,145,000	28,625	-	1,173,625	-
		<u>\$ 17,625,000</u>	<u>\$ 3,410,128</u>	<u>\$ 3,002,669</u>	<u>\$ 24,037,797</u>	

General Obligation Bonds - 2020

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)  
 Purpose: Partial refinancing of Series 2012 GO Refunding Bonds  
 Amount: \$21,105,000  
 Dated: August 18, 2020  
 Interest Rate: 0.349 – 2.015%  
 Principal Due: December 15 commencing 2020 to 2035  
 Interest Due: December 15 and June 15 commencing 2020 to 2035

A schedule of the remaining bond principal and interest attributable to the 2020 issue follows:

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the General Obligation Bonds follows, continued:**

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 21,105,000
2020-2021	0.349%	\$ 405,000	\$ 105,025	\$ 160,870	\$ 670,895	20,700,000
2021-2022	0.399%	350,000	160,870	160,172	671,042	20,350,000
2022-2023	0.493%	2,875,000	160,172	153,085	3,188,257	17,475,000
2023-2024	0.530%	1,075,000	153,085	150,236	1,378,321	16,400,000
2024-2025	1.073%	250,000	150,236	148,895	549,131	16,150,000
2025-2026	1.073%	255,000	148,895	147,527	551,422	15,895,000
2026-2027	1.073%	255,000	147,527	146,159	548,686	15,640,000
2027-2028	1.565%	260,000	146,159	144,124	550,283	15,380,000
2028-2029	1.565%	265,000	144,124	142,051	551,175	15,115,000
2029-2030	1.565%	270,000	142,051	139,938	551,989	14,845,000
2030-2031	1.565%	275,000	139,938	137,786	552,724	14,570,000
2031-2032	1.685%	4,345,000	137,786	101,179	4,583,965	10,225,000
2032-2033	1.945%	185,000	101,179	99,380	385,559	10,040,000
2033-2034	1.945%	190,000	99,380	97,533	386,913	9,850,000
2034-2035	1.945%	4,875,000	97,533	50,123	5,022,656	4,975,000
2035-2036	2.015%	4,975,000	50,123	-	5,025,123	-
		<u>\$ 21,105,000</u>	<u>\$ 2,084,083</u>	<u>\$ 1,979,058</u>	<u>\$ 25,168,141</u>	

**Detail of the Limited Tax Obligation Bonds follows:**

Limited Tax Obligation Bonds - 2015

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Refinancing the 2009 Build America Bonds

Amount: \$4,445,000

Dated: February 9, 2015

Interest Rate: 0.35 – 2.40%

Principal Due: December 15 commencing 2015 to 2024

Interest Due: December 15 and June 15 commencing 2015 to 2024

A schedule of the remaining bond principal and interest attributable to the 2015 issue follows:

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the Limited Tax Obligation Bonds follows, continued:**

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 2,310,000
2020-2021	1.75%	\$ 445,000	\$ 24,446	\$ 20,553	\$ 489,999	1,865,000
2021-2022	2.00%	450,000	20,553	16,052	486,605	1,415,000
2022-2023	2.15%	460,000	16,052	11,108	487,160	955,000
2023-2024	2.25%	470,000	11,108	5,820	486,928	485,000
2024-2025	2.40%	485,000	5,820	-	490,820	-
		<u>\$ 2,310,000</u>	<u>\$ 77,979</u>	<u>\$ 53,533</u>	<u>\$ 2,441,512</u>	

Limited Tax Obligation Bonds - 2016

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)

Purpose: Costs of qualified capital purpose undertaking projects

Amount: \$4,710,000

Dated: December 23, 2016

Interest Rate: 1.35 – 3.00%

Principal Due: December 15 commencing 2018 to 2027

Interest Due: December 15 and June 15 commencing 2017 to 2027

A schedule of the remaining bond principal and interest attributable to the 2016 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 605,000
2020-2021	1.80%	\$ 300,000	\$ 5,750	\$ 3,050	\$ 308,800	305,000
2021-2022	2.00%	305,000	3,050	-	308,050	-
		<u>\$ 605,000</u>	<u>\$ 8,800</u>	<u>\$ 3,050</u>	<u>\$ 616,850</u>	

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE F – LONG-TERM LIABILITIES, continued**

**Detail of the Capital Lease follows:**

Capital Lease

On August 11, 2016, the School District entered into a 60-month capital lease for district copiers and printers expiring in 2021. The principal balance due on this lease was \$492,548 at August 31, 2020, and it bears interest of 2.04 percent. Monthly principal and interest payments of \$8,781 are due commencing August 11, 2016 through July 11, 2021.

Remaining principal and interest due on the capital lease are:

<u>Fiscal Year</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020-2021	<u>\$ 95,613</u>	<u>\$ 978</u>	<u>\$ 96,591</u>

Combined long-term debt service requirements at August 31, 2020, are:

<u>Year Ended August 31,</u>	<u>Governmental Activities - Direct Placement Debt</u>			<u>Governmental Activities - Other Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 95,613	\$ 978	\$ 96,591	\$ 4,460,000	\$ 2,618,626	\$ 7,078,626
2022	-	-	-	4,510,000	2,572,992	7,082,992
2023	-	-	-	4,420,000	2,496,541	6,916,541
2024	-	-	-	4,470,000	2,440,354	6,910,354
2025	-	-	-	4,535,000	2,360,252	6,895,252
2026-2030	-	-	-	24,515,000	9,440,852	33,955,852
2031-2035	-	-	-	24,990,000	5,556,509	30,546,509
2036-2040	-	-	-	28,345,000	2,185,518	30,530,518
	<u>\$ 95,613</u>	<u>\$ 978</u>	<u>\$ 96,591</u>	<u>\$ 100,245,000</u>	<u>\$29,671,644</u>	<u>\$129,916,644</u>

<u>Year Ended August 31,</u>	<u>Business-type Activities - Direct Placement Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 102,000	\$ 14,105	\$ 116,105
2022	104,000	11,713	115,713
2023	107,000	8,940	115,940
2024	109,000	6,026	115,026
2025	139,000	3,415	142,415
	<u>\$ 561,000</u>	<u>\$ 44,199</u>	<u>\$ 605,199</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE G – PENSION PLAN**

**Plan Description**

Hall County School District #2 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

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

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

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE G – PENSION PLAN, continued**

**Plan Description, continued**

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

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$76,199,646. Total covered payroll was \$73,674,697. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019 (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020, was \$7,277,439.

**Pension Liabilities**

At June 30, 2019 the District had a liability of \$35,750,825 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERs School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 2.940007 percent, which was a decrease of 0.005977 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$8,066,241.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE G – PENSION PLAN, continued**

**Actuarial Assumptions**

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 - 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate of Return, net of investment expense, including inflation	7.5 percent

The School Plan’s pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally MP-2015.

The School Plan’s post-retirement rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan’s disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2015. The experience study report is dated November 17, 2016.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE G – PENSION PLAN, continued**

**Actuarial Assumptions, continued**

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.0%	

\*Arithmetic mean, net of investment expenses.

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2019, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE G – PENSION PLAN, continued**

**Discount Rate, continued**

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	6.5%	\$90,177,041
Current discount rate	7.5%	\$35,750,825
1% increase	8.5%	(\$9,178,127)

**Plan Fiduciary Net Position**

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

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE H – ANNEXATION**

As a result of the City of Grand Island annexation ordinances, the Grand Island School District acquired portions of School Districts #3, #30, and #38 as of August 15, 1985. With District #3, an arrangement was made to split tax receipts from the annexed area until the 1994-95 school year subject to a per pupil cost limitation. Students in the annexed area born before the date of annexation attended District #3; those born after the date of annexation could, until the 2004-2005 school year, attend the school of their choice. Subsequent to the 2004-2005 school year, all students in the annexed area attend Grand Island Public Schools unless they use enrollment options or enroll in private schools.

**NOTE I – RISK MANAGEMENT**

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

**Deposits and Investments**

***Custodial Credit Risk.*** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District's investments at August 31, 2020 are held in the name of the School District. The underlying securities consist of a Wells Fargo interest-bearing sweep account, Wells Fargo Money Market Funds, and Nebraska Liquid Asset Funds.

***Interest Rate Risk.*** As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The Nebraska Liquid Asset Fund certificate of deposit maturities and managed account investments are as follows:

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE I – RISK MANAGEMENT, continued**

**Deposits and Investments, continued**

*Interest Rate Risk, continued*

<u>Maturity Date by Month</u>	<u>Amount</u>
December 2020	\$ 2,182,000
March 2021	496,000
June 2021	992,000
August 2021	<u>1,588,000</u>
	<u>\$ 5,258,000</u>

***Credit Risk.*** Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District’s investments consist of certificates of deposit, a Wells Fargo interest-bearing sweep account, Wells Fargo Money Market Funds, and Nebraska Liquid Asset Funds, minimizing credit risk associated with the School District’s investment portfolio.

***Concentration of Credit Risk.*** The School District’s investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2020, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Wells Fargo Bank	\$ 19,226,815
Nebraska Liquid Asset Fund	14,057,978
BOK Financial	323,746
Five Points Bank	<u>2,081,258</u>
	<u>\$ 35,689,797</u>

***Foreign Currency Risk.*** This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District’s investments had no exposure to foreign currency risk and the School District held no investments denominated in foreign currency at August 31, 2020.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE J – INTERFUND ACTIVITY**

The School District transferred \$300,000 from the General Fund to the Activity Fund during the year ended August 31, 2020, for annual activities support.

The General Fund also transferred \$800,000 to the Depreciation Fund during the year ended August 31, 2020. This transfer between governmental funds was eliminated from the totals presented on page 18.

**NOTE K – TAX ABATEMENT**

The School District is subject to tax abatements granted by Grand Island Community Redevelopment Authority, a component unit of the City of Grand Island, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting the School District for the year ended August 31, 2020 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>1,642,804</u>

**NOTE L – SECTION 125 PLAN**

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2020, the Section 125 checking account had a balance of \$50,748. The balance of unclaimed employee funds for the plan year as of August 31, 2020, was \$49,818. The \$930 remaining cash balance represents prior-year employee forfeitures.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE M – CONSTRUCTION COMMITMENTS**

At August 31, 2020, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/20</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Dodge flooring	\$ 296,810	\$ 265,090	\$ 31,720	September 2020
GISH stadium architectural fees	775,032	766,428	8,604	September 2020
GISH stadium engineering fees	251,376	238,807	12,569	September 2020
GISH stadium construction	15,298,916	13,681,504	1,617,412	September 2020
GISH control services	134,227	118,120	16,107	September 2020
Jefferson building construction	12,472,214	12,318,009	154,205	December 2020
Stolley Park building construction	12,183,343	12,011,085	172,258	December 2020
West Lawn flooring	212,304	102,439	109,865	December 2020
	<u>\$ 41,624,222</u>	<u>\$ 39,501,482</u>	<u>\$ 2,122,740</u>	

**NOTE N – CONTINGENCIES**

The District is involved in pending lawsuits and claims on matters containing allegations relating to discrimination, personal injury, negligence and treatment of students. No provision has been made in the financial statements for any loss that might arise in the event of an unfavorable outcome of these matters. District management estimates that such litigation and claims will ultimately be resolved without material financial liability to the District in excess of applicable insurance coverage. However, events could occur in the near term that would change this estimate materially.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen worldwide. While the disruption this pandemic is causing is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the financial impact to the District that could occur as a result of this issue is unknown and cannot be reasonably estimated at this time.

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2020**

**NOTE O – PAYROLL TAX DEFERRAL**

The District deferred payment of \$1,117,238 of employer share of social security tax for the second quarter of 2020 as allowed by Section 2302 of the CARES Act. The first half of this deferral is due December 31, 2021 and the second half is due December 31, 2022.

**NOTE P – MEMORIAL STADIUM PROJECT**

During the year ended August 31, 2020, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totaling \$7,417,694 to the Special Building Fund to be used on the Memorial Stadium project. The remaining cost of the project is expected to be covered with future transfers from the Foundation to the District.

**NOTE Q – INTERLOCAL AGREEMENT**

During January 2020, the District entered into an interlocal cooperation agreement with Educational Service Unit No. 10 creating the Central Nebraska Educational Agency. The purpose of the agency is to provide joint facilities for the two parties to provide educational services.

**NOTE R – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 27, 2020, the date on which the financial statements were available for issue.

**SUPPLEMENTARY AND OTHER INFORMATION**

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND**

**Year ended August 31, 2020**

Function Code		Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
	<b>RECEIPTS</b>			
	Local receipts:			
1100	Local property taxes	\$ 34,501,556	\$ 31,973,282	\$ (2,528,274)
1115	Carline tax	30,000	19,343	(10,657)
1125	Motor vehicle taxes	3,750,000	3,959,374	209,374
1323	Tuition from other districts - SPED	-	132,077	132,077
1410	Transportation fees from individuals	-	278	278
1510	Interest	30,000	6,841	(23,159)
1911	Local license fees	125,000	101,132	(23,868)
1921	Police court fines	-	10,125	10,125
1925	Donations	-	420,048	420,048
1990	Other miscellaneous local revenue	25,000	64,288	39,288
	Total local receipts	38,461,556	36,686,788	(1,774,768)
	County receipts:			
2110	County fines and license fees	731,350	608,094	(123,256)
2210	ESU receipts	15,231,718	-	(15,231,718)
		15,963,068	608,094	(15,354,974)
	State receipts			
3110	State aid	57,987,330	57,987,330	-
3120	Special education programs	6,000,000	5,308,630	(691,370)
3125	Special education transportation	90,000	268,149	178,149
3130	Homestead exemption	-	1,275,563	1,275,563
3131	Property tax credit	-	1,534,133	1,534,133
3132	Personal property tax credit	-	94,663	94,663
3133	Nameplate capacity tax	-	2,152	2,152
3134	Personal property tax credit - public service & railroad	-	26,451	26,451
3180	Pro-rate motor vehicle	100,000	100,204	204
3400	State apportionment	1,729,764	1,493,991	(235,773)
3535	Payment for High Ability Learners	-	40,580	40,580
3540	State early childhood	250,000	261,201	11,201
3541	Early childhood endowment grants	-	102,677	102,677
3575	Nebraska Innovation grant program	-	80,090	80,090
3990	Other state receipts	100,000	42,358	(57,642)
	Total state receipts	66,257,094	68,618,172	2,361,078
4000	Federal receipts	11,000,000	8,557,435	(2,442,565)
	Total receipts	131,681,718	114,470,489	(17,211,229)

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND, Continued**

**Year ended August 31, 2020**

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>EXPENDITURES</b>				
1100	Instructional services	71,556,718	61,495,331	(10,061,387)
1200	Special education	14,900,000	13,178,030	(1,721,970)
	Support services:			
2100	Pupil	5,450,000	2,530,862	(2,919,138)
2141-2183	Special education	450,000	3,564,406	3,114,406
2200	Instructional staff	3,900,000	3,572,739	(327,261)
2300	General administration	1,350,000	1,117,152	(232,848)
2400	School administration	5,950,000	5,702,742	(247,258)
2500	Business	2,425,000	2,263,457	(161,543)
2600	Building and grounds	12,700,000	11,995,472	(704,528)
2700	Pupil transportation	750,000	491,785	(258,215)
3000	State categorical grants	950,000	844,315	(105,685)
4600	Facilities construction - site improvements	-	123,884	123,884
6000	Federal programs	11,000,000	7,695,278	(3,304,722)
8000	Transfer to other funds	300,000	300,000	-
		131,681,718	114,875,453	(16,806,265)
	<b>RECEIPTS UNDER EXPENDITURES</b>	<u>\$ -</u>	<u>(404,964)</u>	<u>\$ (404,964)</u>
	Fund balances - August 31, 2019		26,535,867	
	Fund balances - August 31, 2020		\$ 26,130,903	
	Composition of fund balance:		8/31/19	8/31/20
	Cash		\$ 17,027,489	\$ 15,611,043
	County treasurer cash		9,508,378	10,519,860
	Total fund balance		\$ 26,535,867	\$ 26,130,903

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
SPECIAL BUILDING FUND**

**Year ended August 31, 2020**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget		
<b>RECEIPTS</b>					
Local receipts:					
1100	Local property taxes	\$ 331,762	\$ 307,348	\$ (24,414)	
1115	Carline	250	186	(64)	
1510	Investment income	-	28,335	28,335	
1920	Donations	11,667,988	7,417,694	(4,250,294)	
	Total local receipts	<u>12,000,000</u>	<u>7,753,563</u>	<u>(4,246,437)</u>	
State receipts:					
3130	Homestead exemption	-	12,265	12,265	
3131	Property tax credit	-	14,751	14,751	
3132	Personal property tax credit	-	910	910	
3133	Nameplate capacity tax	-	21	21	
3134	Personal property tax credit - public service & railroad	-	255	255	
3180	Pro-rate motor vehicle	-	963	963	
	Total state receipts	<u>-</u>	<u>29,165</u>	<u>29,165</u>	
	Total receipts	12,000,000	7,782,728	(4,217,272)	
<b>EXPENDITURES</b>					
2515	Building acquisition and improvements	<u>15,000,000</u>	<u>7,725,252</u>	<u>(7,274,748)</u>	
	<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ (3,000,000)</u>	57,476	<u>\$ 3,057,476</u>	
Fund balances - August 31, 2019		<u>4,621,565</u>			
Fund balances - August 31, 2020		<u>\$ 4,679,041</u>			
Composition of fund balance:		<u>8/31/19</u>	<u>8/31/20</u>		
Cash		\$ 4,533,498	\$ 4,581,840		
County treasurer cash		88,067	97,201		
Total fund balance		<u>\$ 4,621,565</u>	<u>\$ 4,679,041</u>		

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
DEPRECIATION FUND**

**Year ended August 31, 2020**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
	Local receipts:		
1510 Interest	\$ 28,306	\$ 12,632	\$ (15,674)
	Non-revenue receipts:		
5200 Transfer from General Fund	4,500,430	800,000	(3,700,430)
Total receipts	4,528,736	812,632	(3,716,104)
<b>EXPENDITURES</b>			
2900 Capital outlay	4,920,430	1,795,591	(3,124,839)
<b>RECEIPTS UNDER EXPENDITURES</b>		\$ (391,694)	(982,959)
Fund balances - August 31, 2019		2,450,148	
Fund balances - August 31, 2020		\$ 1,467,189	
Composition of fund balance:		8/31/19	8/31/20
Cash		\$ 2,450,148	\$ 1,467,189

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
QUALIFIED CAPITAL PURPOSE FUND**

**Year ended August 31, 2020**

Function Code	Budget (Original)	Budget (Final)	Actual	Variances - Actual Over (Under) Final Budget	
<b>RECEIPTS</b>					
Local receipts:					
1100	Local property taxes	\$ 995,253	\$ 995,253	\$ 921,575	\$ (73,678)
1115	Carline	500	500	558	58
1510	Interest	85,747	85,747	27,116	(58,631)
	Total local receipts	<u>1,081,500</u>	<u>1,081,500</u>	<u>949,249</u>	<u>(132,251)</u>
State receipts:					
3130	Homestead exemption	-	-	36,795	36,795
3131	Property tax credit	-	-	44,254	44,254
3132	Personal property tax credit	-	-	2,731	2,731
3133	Nameplate capacity tax	-	-	62	62
3134	Personal property tax credit - public service & railroad	-	-	763	763
3180	Pro-rate motor vehicle	2,500	2,500	2,891	391
	Total state receipts	<u>2,500</u>	<u>2,500</u>	<u>87,496</u>	<u>84,996</u>
5101	Bond proceeds	-	5,000,000	3,715,000	(1,285,000)
	Total receipts	<u>1,084,000</u>	<u>6,084,000</u>	<u>4,751,745</u>	<u>(1,332,255)</u>
<b>EXPENDITURES</b>					
2515	Capital outlay	2,204,500	2,204,500	1,405,320	(799,180)
Debt service:					
5000	Principal	730,000	5,530,000	4,250,000	(1,280,000)
5000	Interest	163,780	313,780	307,258	(6,522)
5000	Other fees	1,720	51,720	48,150	(3,570)
	Total expenditures	<u>3,100,000</u>	<u>8,100,000</u>	<u>6,010,728</u>	<u>(2,089,272)</u>
	<b>RECEIPTS UNDER EXPENDITURES</b>	<u>\$ (2,016,000)</u>	<u>\$ (2,016,000)</u>	<u>(1,258,983)</u>	<u>\$ 757,017</u>
	Fund balances - August 31, 2019		<u>2,108,004</u>		
	Fund balances - August 31, 2020		<u>\$ 849,021</u>		
Composition of fund balance:			<u>8/31/19</u>	<u>8/31/20</u>	
	Cash		\$ 1,843,254	\$ 557,418	
	County treasurer cash		<u>264,750</u>	<u>291,603</u>	
	Total fund balance		<u>\$ 2,108,004</u>	<u>\$ 849,021</u>	

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
COOPERATIVE FUND**

**Year ended August 31, 2020**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
1200 Instruction- SPED	1,000,000	-	(1,000,000)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,000,000)</b>	-	<b>\$ 1,000,000</b>
Fund balances - August 31, 2019		807,128	
Fund balances - August 31, 2020		\$ 807,128	
Composition of fund balance:		8/31/19	8/31/20
Cash		\$ 807,128	\$ 807,128

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -  
BOND FUND**

**Year ended August 31, 2020**

Function Code	Budget (Original)	Budget (Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>				
Local receipts:				
1110	\$ 6,238,113	\$ 6,238,113	\$ 5,791,075	\$ (447,038)
1115	5,000	5,000	1,740	(3,260)
1410	93,000	93,000	85,951	(7,049)
	6,336,113	6,336,113	5,878,766	(457,347)
State receipts:				
3130	-	-	234,194	234,194
3131	-	-	277,965	277,965
3132	-	-	17,380	17,380
3133	-	-	396	396
3134	-	-	-	-
	-	-	2,377	2,377
3180	15,000	15,000	18,245	3,245
	15,000	15,000	550,557	535,557
5101	55,398,887	80,398,887	71,680,000	(8,718,887)
	61,750,000	86,750,000	78,109,323	(8,640,677)
<b>EXPENDITURES</b>				
Debt service:				
5000	58,945,000	73,145,000	64,365,000	(8,780,000)
5000	2,773,806	12,773,806	12,691,342	(82,464)
5000	31,194	831,194	848,308	17,114
	61,750,000	86,750,000	77,904,650	(8,845,350)
<b>RECEIPTS OVER EXPENDITURES</b>				
	\$ -	\$ -	204,673	\$ 204,673
Fund balances - August 31, 2019			6,929,920	
Fund balances - August 31, 2020			\$ 7,134,593	
Composition of fund balance:			8/31/19	8/31/20
Cash			\$ 5,221,470	\$ 5,316,844
County treasurer cash			1,708,450	1,817,749
Total fund balance			\$ 6,929,920	\$ 7,134,593

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**COMBINED BALANCE SHEET - OTHER GOVERNMENTAL FUNDS -  
MODIFIED CASH BASIS**

**August 31, 2020**

	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	<u>\$ 1,056,207</u>	<u>\$ 3,109,832</u>	<u>\$ 4,166,039</u>
<b>FUND BALANCES</b>			
Assigned for:			
Employee benefits	\$ -	\$ 3,109,832	\$ 3,109,832
Contingencies	<u>1,056,207</u>	<u>-</u>	<u>1,056,207</u>
Total fund balances	<u>\$ 1,056,207</u>	<u>\$ 3,109,832</u>	<u>\$ 4,166,039</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS -  
MODIFIED CASH BASIS**

**For the year ended August 31, 2020**

	Contingency <u>Fund</u>	Employee Benefit <u>Fund</u>	<u>Total</u>
<b>RECEIPTS</b>			
Interest on investments	\$ 8,035	\$ 57,389	\$ 65,424
<b>DISBURSEMENTS</b>			
Unemployment benefits	-	11,193	11,193
<b>RECEIPTS OVER DISBURSEMENTS</b>	8,035	46,196	54,231
Fund balances - August 31, 2019	1,048,172	3,063,636	4,111,808
Fund balances - August 31, 2020	\$ 1,056,207	\$ 3,109,832	\$ 4,166,039

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND**

**Year ended August 31, 2020**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>000 Districtwide:</u>				
Superintendent:				
General	\$ 3	\$ 10,546	\$ 9,928	\$ 621
Associate Superintendent:				
CCC - AP Courses	148,450	140,974	131,306	158,118
Circle of Friends	1,288	-	-	1,288
General	17,347	1,345	-	18,692
Jean's Day	-	5	-	5
Chief Transformation Officer:				
General	-	4,250	-	4,250
Chief of Innovation and Engagement:				
Quilted Conscience Grant	51	-	-	51
Director of Special Education:				
Baasch Trust	16,615	-	-	16,615
Patty Lundeen Galraith Fund	66	-	-	66
Transitional living program	1,630	-	-	1,630
Courtesy	236	-	231	5
5K Run/Walk	-	2,000	-	2,000
ILP - Special Education Senior	-	4,610	4,606	4
Special projects	9,112	-	-	9,112
Workforce Development - Coffee Shop	-	5,057	5,055	2
Suicide Prevention Project	1,543	-	-	1,543
Grant - Sertoma Club	2,351	2,925	-	5,276
Executive Director of Information Technology:				
Courtesy	740	-	-	740
General	22,991	-	52	22,939
Sale and Purchase of Computers	207,689	40,696	51,170	197,215
iPad Service Contracts and Repairs	14	73,051	73,065	-
Microsoft Grant	-	8,352	250	8,102
Coordinator of District Music Program:				
District K-8 Music	1	3,337	3,337	1
GIPS Children's Choir	-	720	556	164
Chief Financial Officer:				
Classroom Mini Grants	159	20,956	21,074	41
General	541,444	131,074	119,623	552,895
Developmental League	10,000	-	10,000	-
<b>Total CNSSP</b>	<b>\$ 981,730</b>	<b>\$ 449,898</b>	<b>\$ 430,253</b>	<b>\$ 1,001,375</b>
<u>022 Early Learning Center:</u>				
Building Principal:				
Courtesy	\$ 11	\$ 780	\$ 594	\$ 197
General	2,930	19,717	1,316	21,331
Grant - NDE	288	-	288	-
<b>Total Early Learning Center</b>	<b>\$ 3,229</b>	<b>\$ 20,497</b>	<b>\$ 2,198</b>	<b>\$ 21,528</b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<b>003 Newell Elementary:</b>				
Building Principal:				
Courtesy	\$ 336	\$ 810	\$ 773	\$ 373
General	6,036	34,248	5,171	35,113
PTA or PTO	-	199	195	4
Student Council	461	-	114	347
<b>Total Newell Elementary</b>	<b><u>\$ 6,833</u></b>	<b><u>\$ 35,257</u></b>	<b><u>\$ 6,253</u></b>	<b><u>\$ 35,837</u></b>
<b>005 Gates Elementary:</b>				
Building Principal:				
Courtesy	\$ 1,132	\$ -	\$ 34	\$ 1,098
General	297	13,066	1,951	11,412
Student Council	2,264	740	967	2,037
<b>Total Gates Elementary</b>	<b><u>\$ 3,693</u></b>	<b><u>\$ 13,806</u></b>	<b><u>\$ 2,952</u></b>	<b><u>\$ 14,547</u></b>
<b>006 Dodge Elementary:</b>				
Building Principal:				
Courtesy	\$ 90	\$ -	\$ 2	\$ 88
Facility rental	25	-	-	25
General	962	34,425	5,189	30,198
MCREL ELA project	2,176	-	-	2,176
PTA or PTO	6,325	1,534	2,834	5,025
Student Council	815	-	-	815
<b>Total Dodge Elementary</b>	<b><u>\$ 10,393</u></b>	<b><u>\$ 35,959</u></b>	<b><u>\$ 8,025</u></b>	<b><u>\$ 38,327</u></b>
<b>012 Starr Elementary:</b>				
Building Principal:				
Character Education	\$ 4,155	\$ -	\$ 461	\$ 3,694
Courtesy	426	600	516	510
General	1	32,193	5,889	26,305
PTA	7,708	58	-	7,766
<b>Total Starr Elementary</b>	<b><u>\$ 12,290</u></b>	<b><u>\$ 32,851</u></b>	<b><u>\$ 6,866</u></b>	<b><u>\$ 38,275</u></b>
<b>007 Howard Elementary:</b>				
Building Principal:				
Action for Healthy Kids	\$ 3,955	\$ -	\$ -	\$ 3,955
Grade 4	317	-	-	317
Courtesy	883	-	-	883
Facility rental	2,652	-	-	2,652
General	5,815	28,890	3,381	31,324
Grade 5	50	-	-	50
Lounge	89	-	-	89
PTA or PTO	3,943	-	32	3,911
Popcorn sales	59	-	-	59
Student Council	1,468	146	46	1,568
Dollar General Literacy Foundation Grant	3,417	-	3,417	-
<b>Total Howard Elementary</b>	<b><u>\$ 22,648</u></b>	<b><u>\$ 29,036</u></b>	<b><u>\$ 6,876</u></b>	<b><u>\$ 44,808</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<b><u>008 Jefferson Elementary:</u></b>				
Building Principal:				
All-Star Gentleman Group	\$ 1,079	\$ 2,650	\$ 421	\$ 3,308
Books	2,786	8	-	2,794
Facility rental	117	-	-	117
General	294	16,374	2,459	14,209
Grade 4	1,507	-	-	1,507
Lounge	35	-	7	28
PTA or PTO	18,946	-	-	18,946
Student Council	46	-	-	46
<b>Total Jefferson Elementary</b>	<b><u>\$ 24,810</u></b>	<b><u>\$ 19,032</u></b>	<b><u>\$ 2,887</u></b>	<b><u>\$ 40,955</u></b>
<b><u>013 Knickrehm Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 485	\$ 202	\$ 83	\$ 604
Garden Club	161	-	-	161
General	6,020	32,669	4,509	34,180
PTA or PTO	55	910	910	55
Student Council	1,106	-	189	917
<b>Total Knickrehm Elementary</b>	<b><u>\$ 7,827</u></b>	<b><u>\$ 33,781</u></b>	<b><u>\$ 5,691</u></b>	<b><u>\$ 35,917</u></b>
<b><u>009 Lincoln Elementary:</u></b>				
Building Principal:				
Class pictures	\$ -	\$ -	\$ -	\$ -
Courtesy	227	10	10	227
Field trips	-	2,750	2,624	126
General	6,395	16,221	10,678	11,938
PTA or PTO	-	90	-	90
Student Council	859	-	-	859
<b>Total Lincoln Elementary</b>	<b><u>\$ 7,481</u></b>	<b><u>\$ 19,071</u></b>	<b><u>\$ 13,312</u></b>	<b><u>\$ 13,240</u></b>
<b><u>015 Seedling Mile Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 13	\$ -	\$ -	\$ 13
Facility rental	417	-	-	417
General	6,947	6,306	162	13,091
PTA or PTO	8,175	8,150	8,044	8,281
<b>Total Seedling Mile Elementary</b>	<b><u>\$ 15,552</u></b>	<b><u>\$ 14,456</u></b>	<b><u>\$ 8,206</u></b>	<b><u>\$ 21,802</u></b>
<b><u>016 Stolley Park Elementary:</u></b>				
Building Principal:				
Character Education	\$ 452	\$ -	\$ 233	\$ 219
Facility rental	1,134	-	-	1,134
General	27,576	15,751	11,429	31,898
Library/media	4,575	-	4,575	-
<b>Total Stolley Park Elementary</b>	<b><u>\$ 33,737</u></b>	<b><u>\$ 15,751</u></b>	<b><u>\$ 16,237</u></b>	<b><u>\$ 33,251</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<b><u>010 Wasmer Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 458	\$ -	\$ -	\$ 458
General	22,888	57,341	35,808	44,421
MCREL ELA project	4,262	-	4,262	-
PTA or PTO	-	6,853	-	6,853
<b>Total Wasmer Elementary</b>	<b><u>\$ 27,608</u></b>	<b><u>\$ 64,194</u></b>	<b><u>\$ 40,070</u></b>	<b><u>\$ 51,732</u></b>
<b><u>011 West Lawn Elementary:</u></b>				
Building Principal:				
Adopt-A-School	\$ 1,873	\$ -	\$ -	\$ 1,873
Character education	424	-	11	413
Courtesy	617	845	271	1,191
General	16,401	5,104	4,454	17,051
Museum Madness	177	-	-	177
PTA/PTO/PAB	3,751	6,634	5,367	5,018
HAL playground project	35,210	4,790	40,000	-
Popcorn sales	1,011	413	-	1,424
Grant - AAA	304	2,500	2,254	550
<b>Total West Lawn Elementary</b>	<b><u>\$ 59,768</u></b>	<b><u>\$ 20,286</u></b>	<b><u>\$ 52,357</u></b>	<b><u>\$ 27,697</u></b>
<b><u>017 Shoemaker Elementary:</u></b>				
Building Principal:				
Grade 4	\$ -	\$ 50	\$ 41	\$ 9
Grade 5	57	-	41	16
Courtesy	193	-	-	193
Facility rental	4,520	-	-	4,520
General	9,538	11,557	6,658	14,437
PTA or PTO	4,634	22,166	19,823	6,977
Student ambassadors	288	-	-	288
<b>Total Shoemaker Elementary</b>	<b><u>\$ 19,230</u></b>	<b><u>\$ 33,773</u></b>	<b><u>\$ 26,563</u></b>	<b><u>\$ 26,440</u></b>
<b><u>018 Engleman Elementary:</u></b>				
Building Principal:				
Character Education	\$ 1	\$ 700	\$ 694	\$ 7
Courtesy	111	-	79	32
General	1	27,165	9,673	17,493
<b>Total Engleman Elementary</b>	<b><u>\$ 113</u></b>	<b><u>\$ 27,865</u></b>	<b><u>\$ 10,446</u></b>	<b><u>\$ 17,532</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High:</u>				
Building Principal:				
Educators Rising Chapter	\$ 500	\$ -	\$ 425	\$ 75
Facility rental	57	7,714	7,751	20
Fellowship of Christian Athletes	300	-	-	300
Fines	3,526	2,860	-	6,386
Friends of Rachel	517	-	-	517
General	32,459	193,559	121,159	104,859
Groundwater Festival	232	305	302	235
Hulagan's	2	-	-	2
Mariachi Band	15,000	-	13,150	1,850
Pop	2,650	102	-	2,752
GISH Staff Project	2,857	-	-	2,857
Grant - \$50 to Fail	5	500	482	23
Gay-Straight Alliance	359	-	-	359
Total Building Principal	58,464	205,040	143,269	120,235
Activities Director:				
Art Department - Fees	1	1,650	1,642	9
Astronomy Club	129	-	-	129
Graphic Arts Design	269	-	25	244
Band	350	16,502	16,783	69
Cheerleaders	23,735	25,296	22,645	26,386
Cheerleaders - clinic	5,978	10,403	15,403	978
Class of Seniors	-	30,280	30,275	5
Concessions	-	1,355	1,355	-
Counseling Dept.	3,213	327	2,100	1,440
Debate	1	1,700	1,511	190
Drama	-	1,583	1,485	98

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High, continued:</u>				
Activities Director, continued:				
Ind. Tech Lab	1,502	-	-	1,502
Islander	12,955	2,560	6,082	9,433
Islander Wrestling	-	1,961	951	1,010
JROTC - Clinic	7,160	5,560	6,903	5,817
Key Club	1	-	-	1
Library/media	3,988	-	-	3,988
European Explorers	3,432	-	-	3,432
Memory Book	10,000	1,970	2,117	9,853
Multicultural Club	204	3,800	4,000	4
National Honor Society	1,162	-	671	491
NSAA	485	25,327	24,319	1,493
One-act plays	5,992	200	3,850	2,342
Orchestra	-	3,150	3,132	18
Physical education	-	2,680	2,394	286
Robotics	-	2,600	2,530	70
SADD	1,583	760	702	1,641
Speech	8,080	5,150	5,910	7,320
Spirit Set	2,995	9,048	3,485	8,558
Spring musical	7,459	41,948	38,060	11,347
Student Council	18,283	10,116	6,087	22,312
Testing	2,223	547	680	2,090
Theater tickets	-	-	-	-
Vocal music	1,832	3,227	2,834	2,225
Vocal - Show Choir	1	48,598	48,572	27
Gay-Straight Alliance	4,126	-	-	4,126
Athletics	14,482	83,110	96,394	1,198
West Gym Scoreboards	399	35,000	900	34,499
Memorial Stadium Display Scoreboards	-	30,000	493,574	(463,574)

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High, continued:</u>				
Activities Director, continued:				
Summer clinic - boys BB	1,696	1,477	2,840	333
Summer clinic - girls BB	11,341	3,404	9,150	5,595
Summer clinic - volleyball	9,212	9,493	11,675	7,030
Summer clinic - football	25,878	14,246	35,841	4,283
Summer clinic - girls soccer	5,785	15,418	16,704	4,499
Softball clinic	3,491	32,455	7,424	28,522
Summer clinic - track	2,550	1,101	721	2,930
Summer clinic - swimming	-	4,855	4,855	-
Summer clinic - tennis	-	3,087	1,550	1,537
Summer clinic - boys soccer	-	6,590	6,587	3
Cross country	286	6,040	6,325	1
Cross country clinic	1,416	815	1,807	424
Youth football	21,586	11,160	20,558	12,188
Football	13,131	50,990	34,873	29,248
Baseball	1	24,300	24,277	24
Baseball clinic	5,072	9,024	1,000	13,096
Golf clinic - boys & girls	765	818	1,004	579
Golf - girls	-	6,782	6,781	1
Softball	1	19,204	19,205	-
Tennis - boys	966	4,000	3,359	1,607
Volleyball	-	17,526	17,226	300
Wrestling	-	65,507	65,458	49
Basketball - boys	-	18,075	18,071	4
Basketball - girls	9,873	16,251	16,800	9,324
Basketball - intramural - boys	4,204	300	170	4,334
Swimming	2,238	42,680	44,916	2
Track	1	12,000	5,064	6,937
Golf - boys	1	3,000	1,178	1,823
Tennis	616	4,000	2,206	2,410
Unified sports	1,494	706	1,285	915
Soccer	1	11,200	9,987	1,214
Total Activities Director	<u>263,625</u>	<u>822,912</u>	<u>1,246,268</u>	<u>(159,731)</u>
<b>Total Senior High</b>	<b><u>\$ 322,089</u></b>	<b><u>\$ 1,027,952</u></b>	<b><u>\$ 1,389,537</u></b>	<b><u>\$ (39,496)</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>002 Barr Middle School:</u>				
Executive Direct of Information Technology				
Ipad Service Contracts and Repairs	\$ -	\$ 2,475	\$ -	\$ 2,475
Building Principal:				
Show Choir	-	2,500	2,055	445
Art	236	-	-	236
Band	1,001	-	84	917
6th Grade	9,831	6,247	6,163	9,915
7th Grade	352	-	-	352
8th Grade	2,313	8,851	8,222	2,942
Concessions	8	8,188	7,508	688
Exploratory - Purple	706	-	-	706
Drama	1,697	-	-	1,697
Equipment and Facility Rental	481	1,400	-	1,881
Fundraiser	342	-	-	342
General	4,884	18,156	6,148	16,892
Hulas - Student Store	102	-	40	62
Library/media	2,200	3,644	3,520	2,324
Physical education	111	-	-	111
Student Council	2,166	731	941	1,956
Vocal Music	7,097	2,530	2,759	6,868
Washington D.C. trip	957	-	88	869
Athletics	-	55,723	50,208	5,515
Soccer - Boys & Girls	31	-	-	31
<b>Total Barr Middle School</b>	<b><u>\$ 34,515</u></b>	<b><u>\$ 110,445</u></b>	<b><u>\$ 87,736</u></b>	<b><u>\$ 57,224</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>004 Walnut Middle School:</u>				
Building Principal:				
Show Choir	\$ -	\$ 7,100	\$ 7,094	\$ 6
Art	7,196	-	-	7,196
Band	2,210	50	2,000	260
Character Education	1	-	-	1
Team 6A	6,034	555	265	6,324
Team 6B	307	2,759	2,467	599
Team 6C	377	-	84	293
Team 7A	2,368	-	398	1,970
Team 7B	570	-	-	570
Team 8A	123	-	-	123
Concessions	22,912	13,315	9,519	26,708
Courtesy	51	950	989	12
Facility rental	863	-	-	863
Future Fisherman Grant	505	-	-	505
Fundraiser	6,202	-	-	6,202
General	33,259	120,498	42,349	111,408
Home Economics	5,960	-	109	5,851
Library/media	1,121	701	1,225	597
Memory	1,486	1,387	2,843	30
Newcomers	1,960	-	23	1,937
Orchestra	5,975	1,541	953	6,563
PTA/PTO/PAB	1	-	-	1
Physical education	18,920	122	329	18,713
Financial literacy	1,740	-	206	1,534
Southard Grant	1,592	-	-	1,592
Staff inservice	565	-	-	565
Student Council	1	200	199	2
Vocal music	6,386	-	-	6,386
Washington D.C. trip	18,631	19,021	24,243	13,409
Grant - Wells Fargo	1,411	-	308	1,103
Athletics	-	69,749	69,644	105
Soccer - Boys & Girls	3	1,000	738	265
<b>Total Walnut Middle School</b>	<b><u>\$ 148,730</u></b>	<b><u>\$ 238,948</u></b>	<b><u>\$ 165,985</u></b>	<b><u>\$ 221,693</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -  
FIDUCIARY FUNDS - ACTIVITY FUND, Continued**

**Year ended August 31, 2020**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>019 Westridge Middle School:</u>				
Building Principal:				
Show Choir	\$ -	\$ 11,387	\$ 11,140	\$ 247
Character education	202	-	-	202
Concessions	2,687	11,071	13,329	429
Courtesy	491	50	-	541
Facility rental	2	176	-	178
General	4,838	46,878	51,632	84
Grade 6	774	1,817	2,187	404
Grade 7	3,970	965	1,165	3,770
Grade 8	744	1,546	1,410	880
Hula's - Student Store	281	-	-	281
Library	-	1,147	1,043	104
Memory Book	20,931	7,920	6,926	21,925
Music	8,280	-	-	8,280
Skills academy	500	-	-	500
Washington D.C. trip	4	-	-	4
Athletics	1	77,517	77,127	391
Soccer - Boys & Girls	7	-	-	7
<b>Total Westridge Middle School</b>	<b><u>\$ 43,712</u></b>	<b><u>\$ 160,474</u></b>	<b><u>\$ 165,959</u></b>	<b><u>\$ 38,227</u></b>
 <u>025 - Career Pathways Institute:</u>				
Building Principal:				
Construction Project	\$ 239	\$ 662,985	\$ 369,900	\$ 293,324
FBLA	-	3,683	3,303	380
General	180	46,047	13,402	32,825
Family & Consumer Science	4,973	-	-	4,973
Medical Pathways - HOSA	1	2,357	2,017	341
Skills U.S.A.	2	8,672	8,460	214
Automotive	1,806	4,583	5,879	510
Manufacturing	2,642	237	54	2,825
Construction	-	2,300	2,178	122
<b>Total Career Pathways Institute</b>	<b><u>\$ 9,843</u></b>	<b><u>\$ 730,864</u></b>	<b><u>\$ 405,193</u></b>	<b><u>\$ 335,514</u></b>
 <u>023 - Success Academy:</u>				
Building Principal:				
General	<b><u>\$ 1,280</u></b>	<b><u>\$ 9,982</u></b>	<b><u>\$ 2,429</u></b>	<b><u>\$ 8,833</u></b>
 <u>031 - Wyandotte Learning Center</u>				
Building Principal:				
General	<b><u>\$ -</u></b>	<b><u>\$ 5,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 5,000</u></b>
 <b>TOTAL ACTIVITY FUND</b>	<b><u>\$ 1,797,111</u></b>	<b><u>\$ 3,149,178</u></b>	<b><u>\$ 2,856,031</u></b>	<b><u>\$ 2,090,258</u></b>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**STATEMENT OF ACCOUNTS WITH COUNTY TREASURERS -  
HALL AND MERRICK COUNTY TREASURERS**

**Year ended August 31, 2020  
(Unaudited)**

	General <u>Fund</u>	Bond <u>Fund</u>	Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
Balance - August 31, 2019	\$ 9,508,378	\$ 1,708,450	\$ 88,067	\$ 264,750
Receipts:				
Property taxes	32,209,342	5,832,927	309,708	928,517
Motor vehicle tax	3,959,374	-	-	-
Homestead allocation	1,275,563	234,194	12,265	36,795
Pro-rate motor vehicle	100,204	18,245	963	2,891
In-lieu-of tax	18,887	3,388	177	532
Interest	89,192	17,132	770	2,449
Carline	19,343	1,740	186	558
Property tax credit	1,534,133	277,965	14,751	44,254
Personal property tax credit	94,663	17,380	910	2,731
Personal property tax credit - public service co & railroad	26,451	2,377	254	763
Nameplate capacity tax	2,152	396	21	62
	<u>39,329,304</u>	<u>6,405,744</u>	<u>340,005</u>	<u>1,019,552</u>
Total receipts	39,329,304	6,405,744	340,005	1,019,552
Total to be accounted for	48,837,682	8,114,194	428,072	1,284,302
Disbursements:				
To School District	37,973,682	6,234,073	327,565	982,776
Treasurers' fees	344,140	62,372	3,306	9,923
	<u>38,317,822</u>	<u>6,296,445</u>	<u>330,871</u>	<u>992,699</u>
Total disbursements	38,317,822	6,296,445	330,871	992,699
Balance - August 31, 2020	<u>\$ 10,519,860</u>	<u>\$ 1,817,749</u>	<u>\$ 97,201</u>	<u>\$ 291,603</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**COMPARATIVE STATISTICAL DATA FROM ANNUAL FINANCIAL REPORTS**

**For the years ended August 31, 2020 - 2011  
(Unaudited)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Assessed Value of School District	\$ 3,350,965,335	\$ 3,243,539,584	\$ 3,104,882,584	\$ 3,050,120,816
Current Property Tax				
Budgeted - General Fund	\$ 34,850,056	\$ 33,732,828	\$ 32,290,794	\$ 31,721,271
Average Daily Attendance (ADA)	8,671	8,755	8,688	8,733
Average Daily Membership (ADM)	9,259	9,362	9,251	9,266
Total Value of Plant and Contents	\$ 422,996,986	\$ 395,945,937	\$ 401,000,000	\$ 371,500,000
Annual Depreciation of Plant and Contents (3% of Value)	\$ 12,689,910	\$ 11,878,378	\$ 12,030,000	\$ 11,145,000
Total Adjusted Current Expense	<u>100,769,492</u>	<u>99,175,670</u>	<u>91,785,554</u>	<u>92,505,591</u>
Total Annual Cost	\$ 113,459,402	\$ 111,054,048	\$ 103,815,554	\$ 103,650,591
Annual Cost Per Pupil - ADA	\$ 13,085	\$ 12,685	\$ 11,950	\$ 11,869
Annual Cost Per Pupil - ADM	\$ 12,254	\$ 11,862	\$ 11,222	\$ 11,187

**MISCELLANEOUS DATA - At Annual Cost Per Pupil (ADM)**

**RECEIPTS**

Local	\$ 3,961	\$ 3,755	\$ 3,583	\$ 3,676
County	66	65	79	99
State	7,411	7,054	7,039	6,658
Federal	924	916	622	632
Other	<u>1</u>	<u>8</u>	<u>3</u>	<u>1</u>
Total Receipts for Year	12,363	11,798	11,326	11,066

**EXPENDITURES**

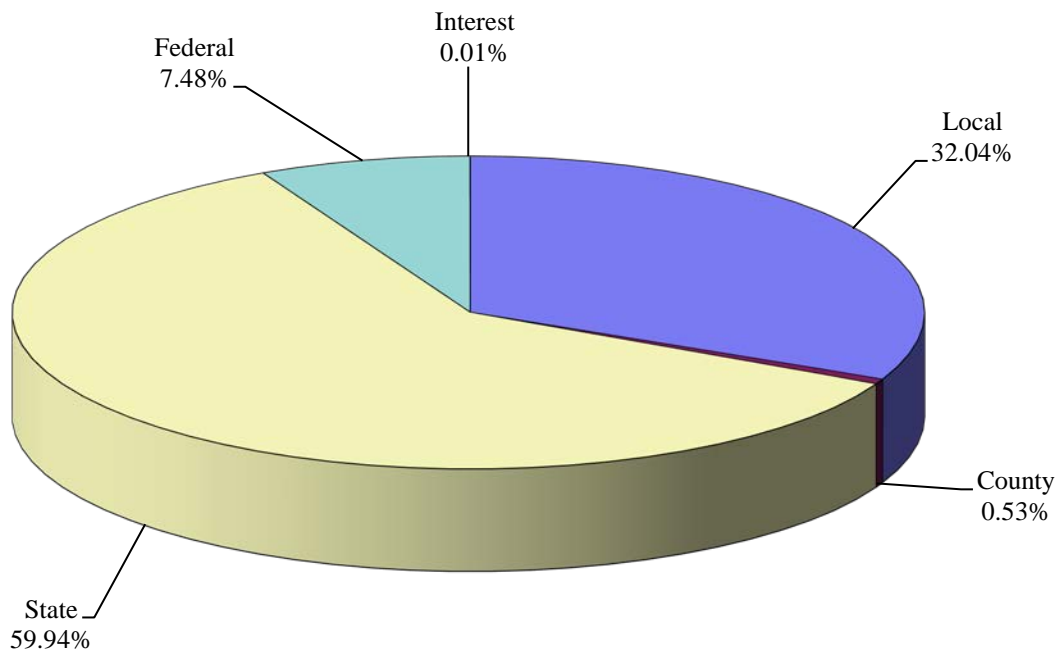
Instruction	8,065	7,643	7,866	7,772
Support Services	1,044	973	599	604
Administration	981	847	748	775
Operation and Maintenance of Plant	1,309	1,521	989	940
Pupil Transportation	53	67	76	59
State/Federal/Other	<u>955</u>	<u>841</u>	<u>910</u>	<u>843</u>
Total Expenditures for Year	<u>12,407</u>	<u>11,892</u>	<u>11,188</u>	<u>10,993</u>

**RECEIPTS OVER (UNDER)  
EXPENDITURES PAID**

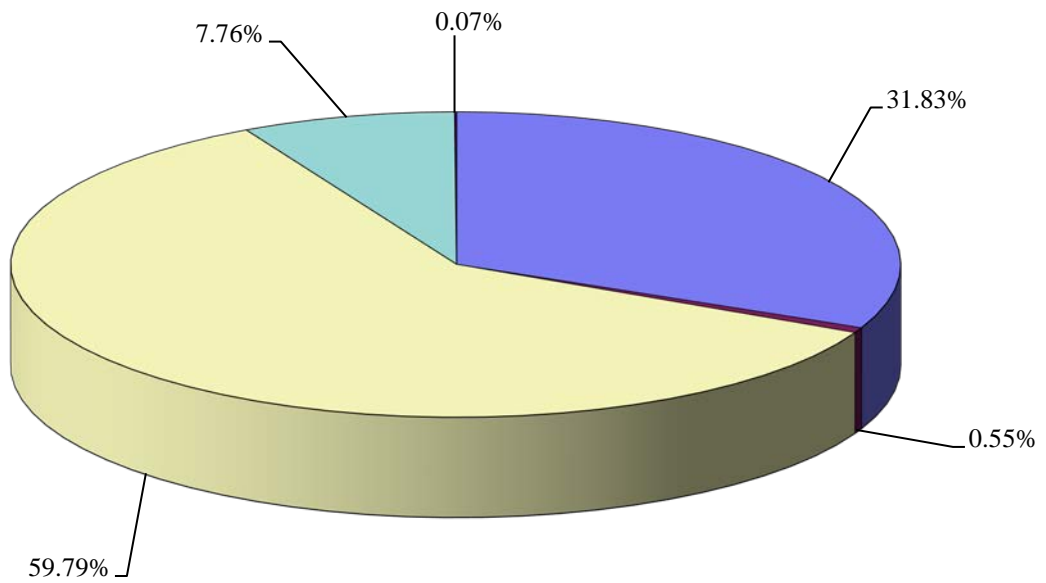
\$ (44)	\$ (94)	\$ 138	\$ 73
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<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 2,938,020,328	\$ 2,763,011,452	\$ 2,669,698,545	\$ 2,609,831,071	\$ 2,550,512,664	\$ 2,486,056,518
\$ 30,555,426	\$ 28,735,319	\$ 27,764,878	\$ 27,142,256	\$ 26,525,344	\$ 24,860,565
8,644	8,457	8,325	8,229	8,139	8,014
9,129	8,959	8,783	8,613	8,489	8,407
\$ 350,000,000	\$ 338,000,000	\$ 331,400,000	\$ 320,000,000	\$ 300,000,000	\$ 290,600,000
\$ 10,500,000	\$ 10,140,000	\$ 9,942,000	\$ 9,600,000	\$ 9,000,000	\$ 8,718,000
88,016,770	83,011,060	82,668,629	78,091,496	75,716,339	66,545,710
<u>\$ 98,516,770</u>	<u>\$ 93,151,060</u>	<u>\$ 92,610,629</u>	<u>\$ 87,691,496</u>	<u>\$ 84,716,339</u>	<u>\$ 75,263,710</u>
\$ 11,398	\$ 11,015	\$ 11,124	\$ 10,656	\$ 10,409	\$ 9,391
\$ 10,791	\$ 10,398	\$ 10,545	\$ 10,181	\$ 9,979	\$ 8,953
\$ 3,456	\$ 3,346	\$ 3,246	\$ 3,477	\$ 3,373	\$ 3,143
108	99	98	93	125	94
6,258	5,963	5,969	6,140	6,018	5,840
620	527	577	850	1,129	1,817
-	-	-	-	-	-
<u>10,442</u>	<u>9,935</u>	<u>9,890</u>	<u>10,560</u>	<u>10,645</u>	<u>10,894</u>
7,368	6,829	6,936	6,631	6,833	5,660
705	768	751	756	705	711
700	695	676	663	689	750
855	959	1,246	1,369	1,273	885
57	55	57	58	54	47
698	700	740	849	883	2,417
<u>10,383</u>	<u>10,006</u>	<u>10,406</u>	<u>10,326</u>	<u>10,437</u>	<u>10,470</u>
<u>\$ 59</u>	<u>\$ (71)</u>	<u>\$ (516)</u>	<u>\$ 234</u>	<u>\$ 208</u>	<u>\$ 424</u>

**GRAND ISLAND PUBLIC SCHOOLS  
GENERAL FUND RECEIPTS  
Years Ended August 31,**

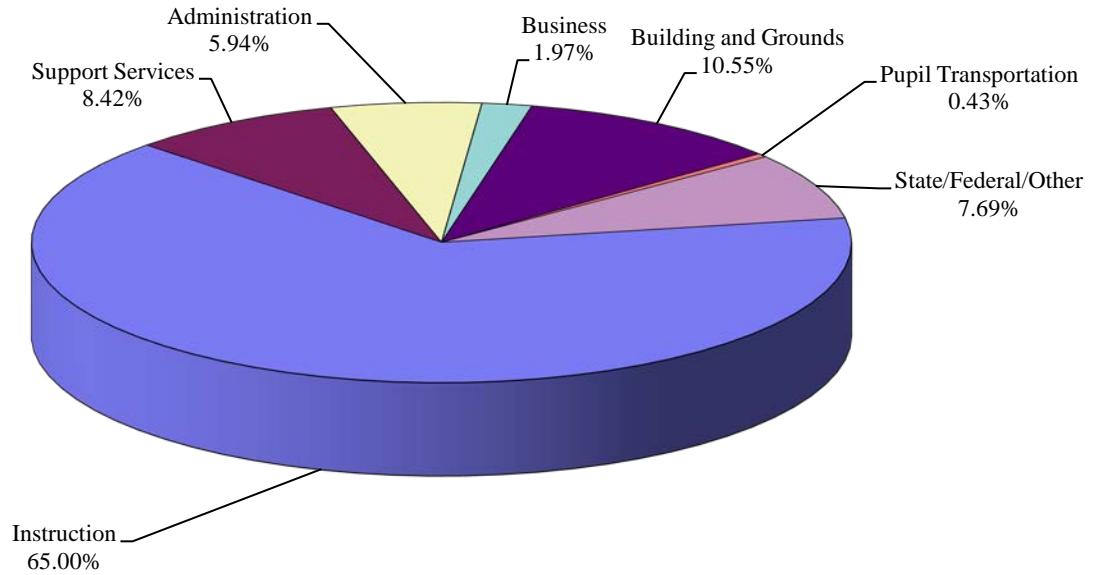


**2020**

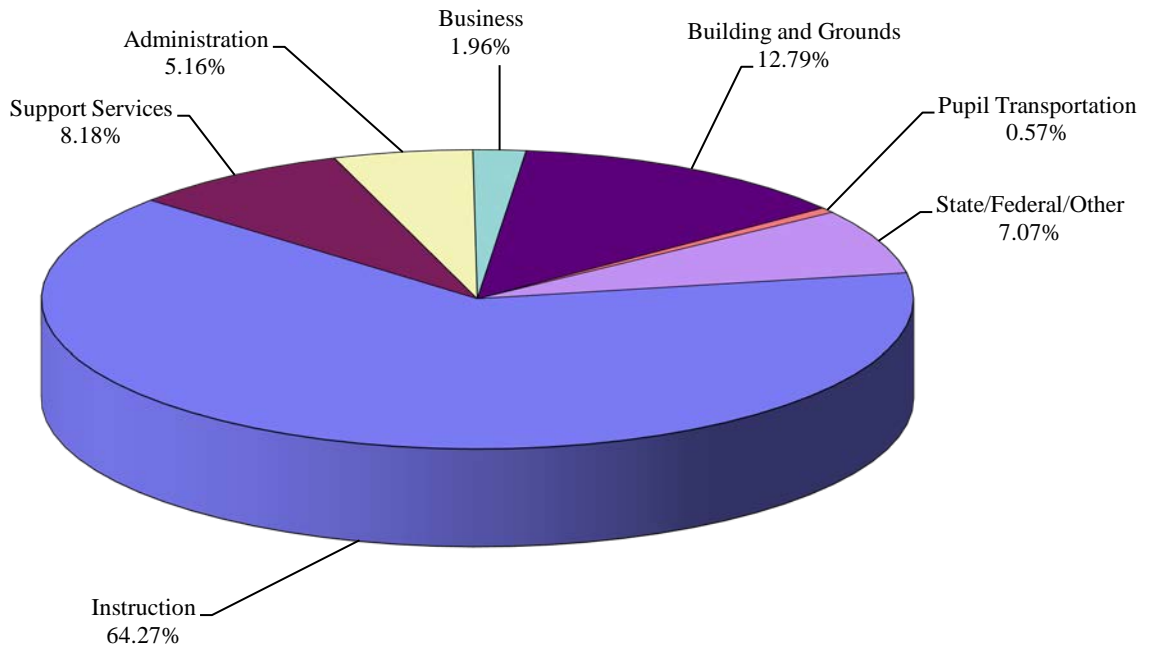


**2019**

**GRAND ISLAND PUBLIC SCHOOLS  
GENERAL FUND EXPENDITURES  
Years Ended August 31,**

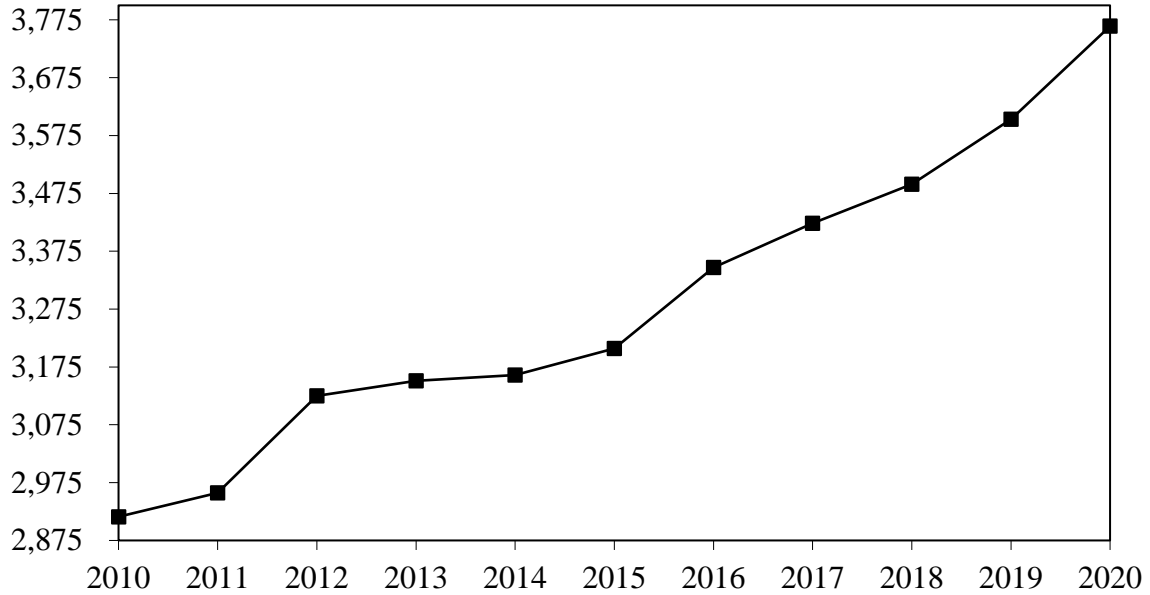


**2020**

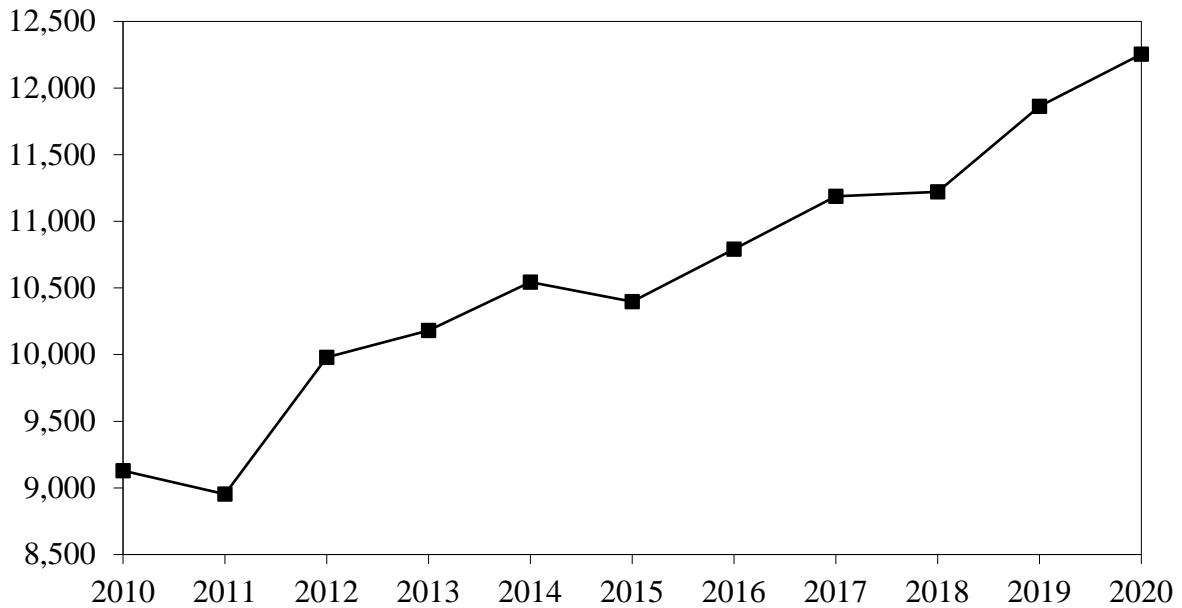


**2019**

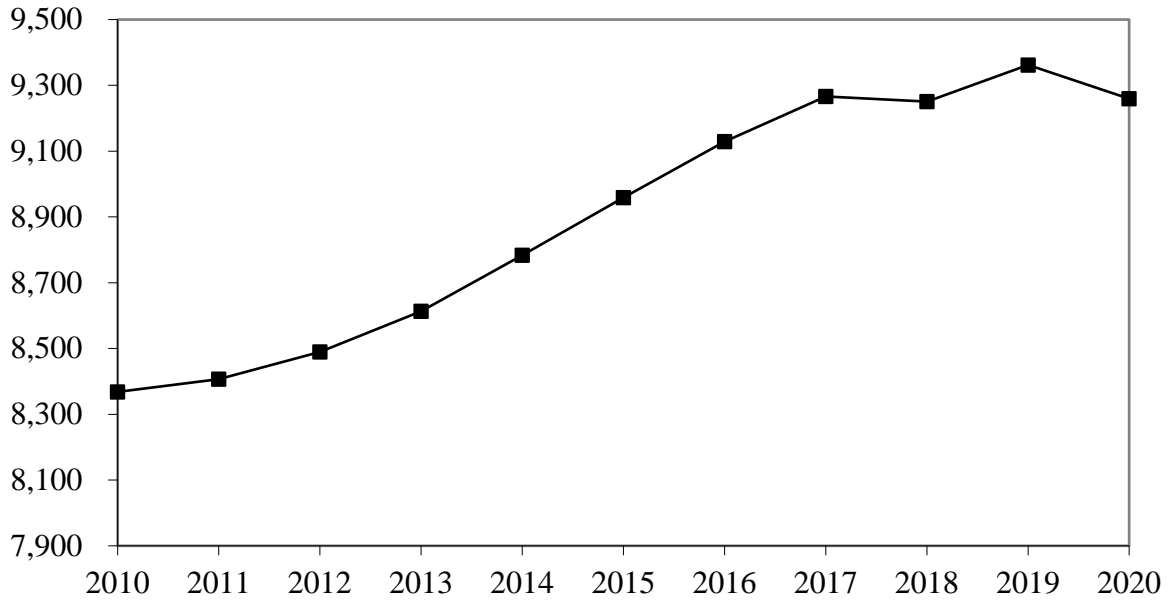
**GRAND ISLAND PUBLIC SCHOOLS  
BUDGETED PROPERTY TAX PER STUDENT - GENERAL FUND  
Years Ended August 31, 2010 through 2020**



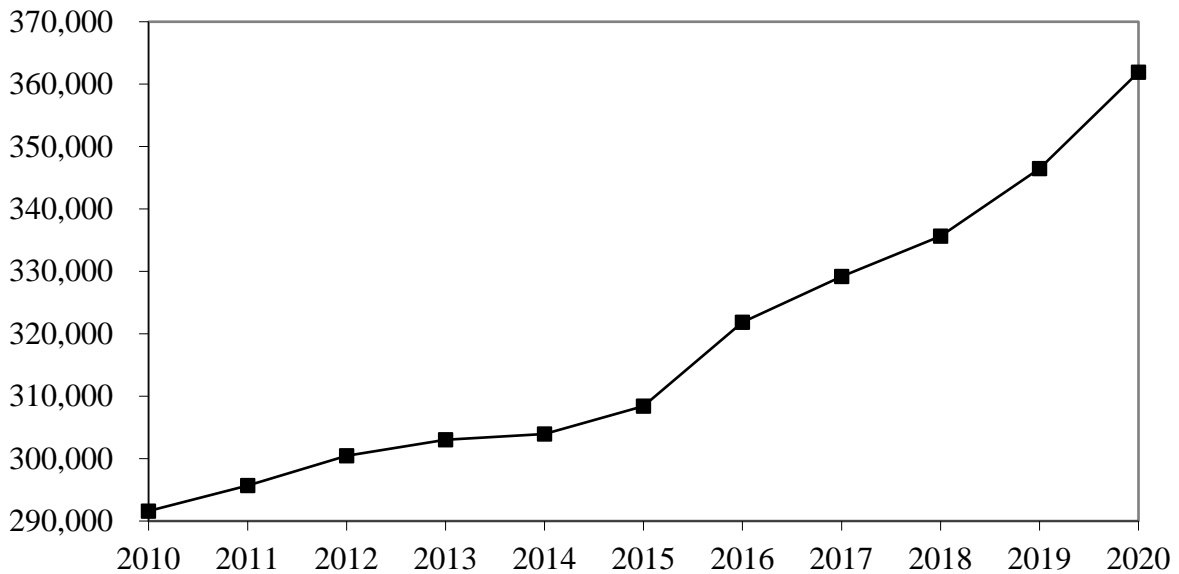
**ANNUAL COST PER STUDENT  
Years Ended August 31, 2010 through 2020**



**GRAND ISLAND PUBLIC SCHOOLS  
AVERAGE DAILY MEMBERSHIP  
Years Ended August 31, 2010 through 2020**



**ASSESSED VALUE PER STUDENT  
Years Ended August 31, 2010 through 2020**



**SINGLE AUDIT REPORTS**

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended August 31, 2020**

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<b><u>Department of Education</u></b>			
Direct Award:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	n/a	\$ 1,166,641
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.173	40-0002-000	19,529 *
Special Education - Preschool Grants	84.027	40-0002-000	2,486,810 *
Total Special Education (IDEA) Cluster			<u>2,506,339</u>
Title I Grants to Local Educational Agencies	84.010	40-0002-000	2,147,675
Migrant Education - State Grant Program	84.011	40-0002-000	257,745
Special Education - Grants for Infants and Families	84.181	40-0002-000	26,933
Career and Technical Education - Basic Grants to States	84.048	40-0002-000	118,437
Education for Homeless Children and Youth	84.196	40-0002-000	44,276
Student Support and Academic Enrichment Program	84.424	40-0002-000	86,068
CARES Act - School Emergency Relief (ESSER)	84.425D	40-0002-000	593,190 *
Improving Teacher Quality State Grants	84.367	40-0002-000	462,117
English Language Acquisition State Grants	84.365	40-0002-000	<u>223,380</u>
Total Passed Through Nebraska Department of Education			6,466,160
Passed Through National Center for Families Learning:			
State Family Engagement Centers	84.310	47-6003169	<u>23,601</u>
Total Department of Education			7,656,402
<b><u>Department of Agriculture</u></b>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	40-0002-000	777,894 *
National School Lunch Program	10.555	40-0002-000	2,229,700 *
Summer Food Service Program for Children	10.559	40-0002-000	<u>2,344,096 *</u>
Total Child Nutrition Cluster Passed Through Nebraska Department of Education			5,351,690
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program	10.555	47-6003169	<u>454,611 *</u>
Total Child Nutrition Cluster			5,806,301
Passed Through Nebraska Department of Education:			
Fresh Fruit and Vegetable Program	10.582	40-0002-000	<u>103,618</u>
Total Department of Agriculture			5,909,919
<b><u>Department of Health and Human Services</u></b>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6003169	<u>131,596</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 13,697,917</u></u>

\*Major Programs

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued**

**Year ended August 31, 2020**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal award includes the federal grant activity of Grand Island Public Schools and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Grand Island Public Schools did not elect to use the 10% de minimis indirect cost rate.

**NOTE B - FOOD DONATION PROGRAM**

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

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

To the Board of Education  
Grand Island Public Schools  
Grand Island, 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, the business-type activities, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 27, 2020. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hall County School District #2'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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hall County School District #2'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

**SHAREHOLDERS:**

Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
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Joseph P. Stump  
Kyle R. Overturf  
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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 over financial reporting 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. 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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hall County School District #2's financial statements are free of 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*.

### **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.

AMGL, P.C.

Grand Island, Nebraska  
October 27, 2020

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

To the Board of Education  
Grand Island Public Schools  
Grand Island, Nebraska

**Report on Compliance for Each Major Federal Program**

We have audited Hall County School District #2’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 the District’s major federal programs for the year ended August 31, 2020. Hall County School District #2’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

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

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of Hall County School District #2’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* 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 the District’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 Hall County School District #2’s compliance.

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**A PROFESSIONAL CORPORATION**

## Opinion on Each Major Federal Program

In our opinion, Hall County School District #2 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

## Report on Internal Control over Compliance

Management of Hall County School District #2 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 the District'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 the District'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.

AMGL, PC -

Grand Island, Nebraska  
October 27, 2020

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year ended August 31, 2020**

1. A summary of auditor's results:
  - (i) Unmodified opinions were issued on all opinion units of Grand Island Public Schools as of August 31, 2020 and for the year then ended.
  - (ii) The audit did not disclose any significant deficiencies in the internal control of Grand Island Public Schools.
  - (iii) The audit did not disclose any instances of noncompliance which are material to the financial statements of Grand Island Public Schools.
  - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Grand Island Public Schools.
  - (v) An unmodified opinion was issued on compliance for major programs.
  - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
  - (vii) Major Programs: Child Nutrition Cluster (CFDA #10.555 - National School Lunch Program, CFDA #10.553 - School Breakfast Program, and CFDA #10.559 - Summer Food Service Program for Children); Special Education (IDEA) Cluster (CFDA #84.173 - Special Education-Grants to States and CFDA #84.027 - Special Education-Preschool Grants); and CFDA #84.425D - CARES Act-School Emergency Relief (ESSER).
  - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
  - (ix) Grand Island Public Schools did not qualify as a low-risk auditee.
2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

None
3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

None

**GRAND ISLAND PUBLIC SCHOOLS  
GRAND ISLAND, NEBRASKA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year ended August 31, 2020**

Findings for the year ended August 31, 2019

Program

There were no prior audit findings.

169.5  
186

Name of School

# 2021-2022

## Academic Year Calendar

Students=170.5  
Teachers=187  
PTC Days=3  
Plan/Prep=5

1st Sem=Dec 17  
2nd Sem=May 20  
1st Tri=Nov 5  
2nd Tri=Feb 18

July 21						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 21						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

January 22						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

October 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

June 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

March 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 21		
Su	M	Tu
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31		

December 21						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 22						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### Events

New Staff	Aug 2, 3, 4
Dist Welcome/ Sch Imprv	Aug 5
Dist CIA	Aug 6
Sch Imprv	Aug 9
Plan/Prep	Aug 10
k, 6, 9 Students - 2 pm	Aug 11
k-5 Students - 2 pm	Aug 12-13
6-12 Students reg dismiss	Aug 12-13
Sch Imprv	Sept 3
Labor Day	Sept 6
District PD	Sept 27
PTC	Oct 11-13
PTC - .5 (am)	Oct 14
Sch Imprv - .5 pm	Oct 14
Comp Day	Oct 15
Trimester	Nov 5
Plan/Prep	Nov 8
Fall Break	Nov 24-26
District PD	Nov 29
2pm Dismissal	Dec 17
Winter Break	Dec 20 - 31
Plan/Prep	Jan 3
Dist PD	Jan 24
PTC	Feb 7-9
PTC - .5 (am)	Feb 10
Plan/Prep - .5 pm	Feb 10
Comp Day	Feb 11
Trimester	Feb 18
Spring Break	March 7-11
Sch Imprv	March 28,
Plan/Prep	April 15 - 18
April Break	May 19 - 20
Last Day 11am	May 20 - 23
Plan/Prep	May 20 - 23
May 15 Graduation	

# Oct. 29, 2020

## 2021-2022 GIPS District Calendar Scheduling Priorities

- For consistency, a unified K-12 calendar will be designed (e.g., same full days off for K-12 students, parent-teacher conferences the same week).
- Once this calendar is approved, the ELC Calendar will be developed and approved.
- The 2021-2022 District Calendars will include the same number of teacher contract days (187).
- The additional contract days for new teachers will continue to remain the same as the current district calendar (3 days).
- Students and teachers will be finished before Memorial Day
- The first semester will be completed before Winter Break.
- Designated Emergency Closing days will be communicated on the published calendar.

### **Snow days**

The additional time added to the elementary day builds enough time into the schedule over the course of the entire year to allow GIPS district-wide to absorb up to three days lost to weather, rather than forcing students to make the time up on scheduled break days.

GIPS staff, due to the negotiated contract, will still make up days lost at the end of the school year, as is previously planned in the district calendar. The first day is a “free day” and will not be made up by staff. Any days after will be added on to the end of the calendar in May.

### Empower Hours/Golden Ticket

Professional learning opportunities that qualify for banked hours related to Golden Tickets fit the following criteria:

Effective August 8, 2019

- Professional learning not related to an assigned duty or service on a committee or professional responsibilities
- Professional learning is district provided
  - Professional development organized and/or led by the direction of L4L will be considered for empower hours
- Professional learning that happens outside of regular contract days and falls outside of the typical duty day
- Professional learning that participants are not receiving pay to attend

- GIPS initiated and sponsored the event, not an external conference (in state or out of state)
- Must be able to register and sign-in

Process:

1. Teachers accumulate certificates throughout the year.
  2. In the event of a designated snow makeup day, teachers may be excused upon presenting the certificates of attendance to the campus principal. Certificates will include the total number of completed hours accrued each semester towards the snow day (ex. 3 accrued hours will mean that a teacher only has to work for 4.5 hours on a snow day, 7 accrued hours means that a teacher does not have to report at all on the snow day). Certificates will be distributed at the beginning of January and end of April.
  3. Principals retain certificates for 12 months.
  4. Credits only apply to a snow day that is designated in the same school year the credits were earned. Credits cannot be carried over from year to year
- The length of Winter Break may be as much as two full weeks, depending on other priorities and variables.
  - Whenever possible, “short weeks” with students will include a minimum of three instructional days.
  - Whenever possible, full instructional days will be scheduled

## **2021-2022 GIPS District Calendar Implementation Guidelines**

### **Parent-Teacher Conferences**

- The primary purpose of parent-teacher conferences will be to report students' progress and achievement to parents.
- A minimum of 7.5 hours of conferencing time will be scheduled outside of the teacher contract day for grades K-12. The 7.5 hours will support Teacher Comp Day on the Friday after conferences
- Activities may not be scheduled that interfere with teachers participating in parent-teacher conferences, unless approved in advance by the superintendent.

### **Teacher Planning and Preparation**

- Teacher planning and preparation days will be provided for individual teacher preparation. Administrators may not schedule meetings on these days between 8:00 a.m. - 3:45 p.m., unless approved in advance by the superintendent.

### **District Professional Development**

- Activities may not be scheduled between 8:00 a.m. - 3:45 p.m. that interfere with teachers participating in district wide professional development unless approved in advance by the superintendent.
- The dedicated days will be focused on professional learning aligned with the GIPS district strategic plan priorities and theory of action.

### **School Improvement Planning**

- Activities may not be scheduled between 8:00 a.m. - 3:45 p.m. that interfere with teachers participating in district wide professional development unless approved in advance by the superintendent.
- Time scheduled for alignment directly to the vision, goals, strategies, and action steps within a building's School Improvement Plan. At least 50% of the day should be dedicated to reflection, processing, and/or PLC time for teachers.

### **Student Activities**

- District staff members will be strongly encouraged to schedule out-of-state field trips during the spring break.
- Parents and students will be strongly encouraged to schedule college visits, ski trips, and other extended planned absences during the spring or winter break.

## CONSULTING AGREEMENT

This agreement is made this December 1, 2020 by and between Grand Island Public Schools (123 South Webb Rd., Box 4904, Grand Island, NE 68802) (district) and FourPoint Education Partners (8610 Ridge Road, Bethesda, MD 20817) (FourPoint). District and FourPoint agree to the following:

**Term.** The term of this Agreement shall begin upon approval by the district and end July 30, 2021.

**Extent of Services.** FourPoint will consulting and technical assistance to promote equitable policies, process, leadership, and student outcomes as described in the attached scope of work.

**Billings.** Payment to FourPoint will be \$41,500, invoiced as follows:

- Upon signing of the contract: \$15,000
- January 30, 2021: \$15,000
- April 30, 2021: \$5,000
- Completion of project: \$6,500

**Liability for Taxes.** FourPoint is an independent contractor. FourPoint accepts full and exclusive responsibility for the payment of all state and federal taxes, contributions and similar payments attributable to its engagement hereunder, including without limitation all self-employment, payroll and federal and state income taxes, including declarations and payments of estimated taxes.


**Indemnification.** FourPoint shall indemnify and hold District harmless against all loss, expense, and liabilities resulting in any way from any intentional or negligent act or omission on the part of the FourPoint, from the FourPoint's negligent performance under this Agreement, or from a breach of any provision of this Agreement.

**Confidential Material.** In the performance of its services, FourPoint, its employees and agents, may have access to, receive and be entrusted with confidential information. All such material is considered secret and will be available to FourPoint in strict confidence. Except in the performance of its services, FourPoint, its employees or agents, shall not, directly or indirectly for any reason whatsoever, disclose or use any such confidential material until it ceases (through no fault whatsoever of FourPoint's) to be confidential because it has become public knowledge or part of the public domain. Upon termination of this Agreement by any means, or whenever requested by District, FourPoint shall promptly deliver to District any and all of the confidential material, not previously delivered, that may be or at any previous time has been in FourPoint's possession or under FourPoint's control. FourPoint agrees that this confidentiality provision shall survive and continue after the termination of this Agreement for any reason whatsoever.

**Compliance with Policies, Laws.** In the performance of services hereunder, FourPoint will comply with all federal, state, and local laws, policies, rules, and regulations.

**Entire Agreement.** This Agreement and any attachments are the entire exclusive agreement between District and FourPoint. Neither party shall assign it without written permission. It inures to the benefit of the successors and assign of the parties. The parties make no express or implied representations, warranties, promises or guarantees about this Agreement, except as it expressly provides.

READ AND APPROVED

<b>District Responsible Party Name:</b>	<b>FourPoint Responsible Party and FEIN:</b> Sharon Deich 65-1223386
<b>Signature:</b>	<b>Signature:</b> 
<b>Date:</b>	<b>Date:</b> 11/30/2020

## Appendix: Scope of Work

FourPoint will collaborate with Grand Island Public Schools' leadership team members to develop and implement a plan to bring the Board of Education's Equity resolution (adopted October 2020) and the accompanying framework to life.

Project Objectives

- Develop a **plan & timeline** that strengthens GIPS equity understanding, reviews current equity framework, and results in an action plan to bring GIPS Equity Framework to life.
- Identify & support GIPS in implementing **Equity Training** for GIPS board & leaders that strengthens their understanding of equity, identity, bias, and privilege.
- Engage key stakeholders in a **review of the Equity Framework** and refine to ensure alignment with the Board's Equity resolution.
- Create an **action plan** that brings the Equity Framework to life in GIPS.
- Provide **coaching** to system leaders in support of leading the work of strengthening equity in GIPS.

## Project Deliverables

- **Plan and Timeline for Project** - November 2020 to June 2021 project plan
- **Facilitation of Board Workshops** - Developing shared understanding of Equity
- **Recommendations for changes to Equity Framework/Equity Statement** - Based on input from Board, Equity Task Force, and other key stakeholders
- **Facilitation of Equity Task Force** - Generation of Equity Action Plan
- **Draft Multi-year Equity Action Plan** - Bring to life the Equity Framework/Equity Statement
  - Professional development
  - Cabinet actions
  - School actions
  - Board actions
- **Coach District Leaders** - To implement Equity Action Plan

## Project Activities

1. Develop Project Plan & Timeline
  - a. Collaborate with GIPS district leaders to develop an equity project plan & timeline. Project plan will include:
    - i. Process to identify & procure equity training for GIPS Board & Leaders
    - ii. Plan to implement identified equity training
    - iii. Engagement of key stakeholders in a review of the current equity framework to ensure alignment with the vision articulated in the Board's Equity Resolution
    - iv. Process to work with GIPS Equity Task Force in developing a multi-year action plan to bring the Equity Framework to life.
2. Facilitate Implementation of Equity Training with Board & District Leadership
  - a. Collaborate with GIPS leadership to identify the appropriate equity training content and equity trainer(s) to effectively support the Board and District Leadership in strengthening their equity understanding.
    - i. Training content will include:
      1. Personal identity - Reflect on our personal history/story and understand why we think & act as we do.
      2. Bias - Study bias (gender, racial, economic ...) and apply to our work as educators.
      3. Privilege - Unpack the meaning of privilege and how privilege plays out in our work.
  - b. Facilitate Board Workshops
    - i. Two (2) Board Workshops

1. 4 hours in length
    2. Nov 4 and Dec 18, 2020
  - ii. Invitees include
    1. Board
    2. Leadership Team
    3. Equity Task Force – Invited to Dec 18<sup>th</sup> session
  - iii. Support Board and leadership team in connecting equity training to Board’s Equity Resolution & Equity Framework
3. Engage key stakeholders in a review of the Equity Framework
  - a. Facilitate key stakeholders in a review of the Equity Framework
    - i. Board
    - ii. GIPS Leadership
    - iii. GIPS School Leaders
    - iv. Equity Task Force
    - v. SSAC, KC, PAC, TLC
  - b. Using the strengthened understanding of equity, stakeholders facilitate a review and refinement of the Equity Framework.
    - i. Ensure alignment to the GIPS Board Equity Resolution
  - c. Facilitate the production recommended changes to the Equity Framework
    - i. Aligns with and supports realizing the vision of the Board’s Equity Resolution
    - ii. Will serve as the foundation for action planning.
4. Facilitate creation of action plan that brings the Equity Framework to life in GIPS
  - a. Facilitate the Equity Task Force to develop an Equity Action Plan
    - i. Two (2) full day sessions
      1. Budget assumes on-site, however will shift to virtual if necessary
    - ii. Embeds the Equity Framework into the daily work of GIPS
    - iii. Results in reaching the vision laid out in the Board’s Equity Resolution
  - b. Engage key stakeholders in reviewing & providing feedback on Equity Action Plan
    - i. Meetings (virtual) w/each stakeholder group
      1. GIPS Leadership
      2. GIPS School Leaders
      3. SSAC, KC, PAC, TLC
  - c. Revise Action Plan based on stakeholder feedback
    - i. Final review with Equity Task Force
    - ii. Submit to Superintendent
5. Provide coaching for district leaders

- a. Monthly coaching support for district leaders
- b. 10 total coaching sessions
  - i. Leaders for coaching TBD by Superintendent
- c. Coaching is virtual
- d. Coaching focus
  - i. Leading the implementation of the training and action planning
  - ii. Navigating challenges in implementation
  - iii. Thought partnering on dilemmas and next steps

### Project Calendar

Nov 1, 2020 Develop Project Plan & Timeline

Nov 4, 2020 Board Retreat  
 - Identify the role of race in our schools

TBD Board Retreat (consider inviting task force, directors, coordinators)  
 - Overcoming racism  
 - Reflect on the board resolution/framework for alignment with new learning

Jan 2021 Convene Equity Task Force  
 - Equity training to ground the conversation - Repeat 11/4 Board activities  
 - Incorporate board reflections  
 - Develop Equity Action Plan

Feb 2021 Equity Action Plan completed  
 Stakeholder group meetings (SSAC, KC, PAC, TLC, etc.)

Mar 2021 Changes of Equity Framework to the board for information

Apr 2021 Formal resolution w/changes to Equity Framework to the board for action

Jun 2021 Multi-year Equity Action plan completed  
 - Professional Development  
 - Documents to support Action Plan  
 - Plan for engagement of stakeholders

## Strengthening Equity in Grand Island Public Schools: Proposed Scope October 29, 2020

### Description of Services and Supports

FourPoint will collaborate with Grand Island Public Schools' leadership team members to develop and implement a plan to bring the Board of Education's Equity resolution (adopted October 2020) and the accompanying framework to life.

### Project Objectives

- Develop a **plan & timeline** that strengthens GIPS equity understanding, reviews current equity framework, and results in an action plan to bring GIPS Equity Framework to life.
- Identify & support GIPS in implementing **Equity Training** for GIPS board & leaders that strengthens their understanding of equity, identity, bias, and privilege.
- Engage key stakeholders in a **review of the Equity Framework** and refine to ensure alignment with the Board's Equity resolution.
- Create an **action plan** that brings the Equity Framework to life in GIPS.
- Provide **coaching** to system leaders in support of leading the work of strengthening equity in GIPS.

### Project Deliverables

- **Plan and Timeline for Project** - November 2020 to June 2021 project plan
- **Facilitation of Board Workshops** - Developing shared understanding of Equity
- **Recommendations for changes to Equity Framework/Equity Statement** - Based on input from Board, Equity Task Force, and other key stakeholders
- **Facilitation of Equity Task Force** - Generation of Equity Action Plan
- **Draft Multi-year Equity Action Plan** - Bring to life the Equity Framework/Equity Statement
  - Professional development
  - Cabinet actions
  - School actions
  - Board actions
- **Coach District Leaders** - To implement Equity Action Plan

## Project Activities

1. Develop Project Plan & Timeline
  - a. Collaborate with GIPS district leaders to develop an equity project plan & timeline. Project plan will include:
    - i. Process to identify & procure equity training for GIPS Board & Leaders
    - ii. Plan to implement identified equity training
    - iii. Engagement of key stakeholders in a review of the current equity framework to ensure alignment with the vision articulated in the Board's Equity Resolution
    - iv. Process to work with GIPS Equity Task Force in developing a multi-year action plan to bring the Equity Framework to life.
2. Facilitate Implementation of Equity Training with Board & District Leadership
  - a. Collaborate with GIPS leadership to identify the appropriate equity training content and equity trainer(s) to effectively support the Board and District Leadership in strengthening their equity understanding.
    - i. Training content will include:
      1. Personal identity - Reflect on our personal history/story and understand why we think & act as we do.
      2. Bias - Study bias (gender, racial, economic ...) and apply to our work as educators.
      3. Privilege - Unpack the meaning of privilege and how privilege plays out in our work.
  - b. Facilitate Board Workshops
    - i. Two (2) Board Workshops
      1. 4 hours in length
      2. Nov 4 and Dec 18, 2020
    - ii. Invitees include
      1. Board
      2. Leadership Team
      3. Equity Task Force – Invited to Dec 18<sup>th</sup> session
    - iii. Support Board and leadership team in connecting equity training to Board's Equity Resolution & Equity Framework
3. Engage key stakeholders in a review of the Equity Framework
  - a. Facilitate key stakeholders in a review of the Equity Framework
    - i. Board
    - ii. GIPS Leadership
    - iii. GIPS School Leaders

- iv. Equity Task Force
    - v. SSAC, KC, PAC, TLC
  - b. Using the strengthened understanding of equity, stakeholders facilitate a review and refinement of the Equity Framework.
    - i. Ensure alignment to the GIPS Board Equity Resolution
  - c. Facilitate the production recommended changes to the Equity Framework
    - i. Aligns with and supports realizing the vision of the Board’s Equity Resolution
    - ii. Will serve as the foundation for action planning.
- 4. Facilitate creation of action plan that brings the Equity Framework to life in GIPS
  - a. Facilitate the Equity Task Force to develop an Equity Action Plan
    - i. Two (2) full day sessions
      - 1. Budget assumes on-site, however will shift to virtual if necessary
    - ii. Embeds the Equity Framework into the daily work of GIPS
    - iii. Results in reaching the vision laid out in the Board’s Equity Resolution
  - b. Engage key stakeholders in reviewing & providing feedback on Equity Action Plan
    - i. Meetings (virtual) w/each stakeholder group
      - 1. GIPS Leadership
      - 2. GIPS School Leaders
      - 3. SSAC, KC, PAC, TLC
  - c. Revise Action Plan based on stakeholder feedback
    - i. Final review with Equity Task Force
    - ii. Submit to Superintendent
- 5. Provide coaching for district leaders
  - a. Monthly coaching support for district leaders
  - b. 10 total coaching sessions
    - i. Leaders for coaching TBD by Superintendent
  - c. Coaching is virtual
  - d. Coaching focus
    - i. Leading the implementation of the training and action planning
    - ii. Navigating challenges in implementation
    - iii. Thought partnering on dilemmas and next steps

## Project Calendar

- Nov 1, 2020 Develop Project Plan & Timeline
- Nov 4, 2020 Board Retreat
- Identify the role of race in our schools
- Dec 18, 2020 Board Retreat (consider inviting task force, directors, coordinators)
- Overcoming racism
  - Reflect on the board resolution/framework for alignment with new learning
- Jan 2021 Convene Equity Task Force
- Equity training to ground the conversation - Repeat 11/4 Board activities
  - Incorporate board reflections
  - Develop Equity Action Plan
- Feb 2021 Equity Action Plan completed  
Stakeholder group meetings (SSAC, KC, PAC, TLC, etc.)
- Mar 2021 Changes of Equity Framework to the board for information
- Apr 2021 Formal resolution w/changes to Equity Framework to the board for action
- Jun 2021 Multi-year Equity Action plan completed
- Professional Development
  - Documents to support Action Plan
  - Plan for engagement of stakeholders

## Project Budget

1) Develop Project Plan & Timeline	<b>\$2,000</b>
2) Facilitate Equity Training with Board & District Leadership	<b>\$10,000</b>
3) Engage key stakeholders in a review of the Equity Framework	<b>\$8,000</b>
4) Facilitate creation of Equity Action Plan	<b>\$17,500</b>
5) Provide coaching for district leaders	<b>\$4,000</b>
<b>Total:</b>	<b>\$41,500</b>

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** GIPS Equity Proposal

**Submitted By:** Jennifer Worthington

**Date:** 11/12/2020

## 1. What is the identified need?

Equity is a priority for GIPS. The Equity Task Force and district have a strong foundation established. In order to move the work forward we are proposing to contract with Steve Gering from FourPoint Education.

## 2. Administrative Rationale for BOE Agenda Item

GIPS has always been committed to equity. The strategic plan took that commitment to a new level. Although much work has been done, the district does not have a person assigned to equity. Three district staff are leading the work and many other employees are involved. Mr. Gering is a very successful facilitator who has helped GIPS move other initiatives forward. We know his work and he knows GIPS. Mr. Gering will develop an action plan that will allow us to implement the equity framework. His proposal also includes stakeholder engagement, leadership training and coaching.

## 3. Proposed Action

Approve the contract with Mr. Gering and FourPoint Education at the December 2020 board meeting.

## 4. Data/Research Assessed

The Equity Task Force used a variety of documents and books including but not limited to NDE Equity Definition, book studies, other district's materials and various conferences. The Equity Task Force has also looked at GIPS student data and identified equity benchmarks.

## 5. Stakeholder Group(s) Involved

GIPS Executive Cabinet, GIPS Equity Task Force, Board of Education, PK-12 Administrators. The task force also conducted almost 60 empathy interviews with students, parents and staff.

## 6. Summary

## 7. Fiscal Impact

**Amount:** \$41,500.00

Source: Board training budget and General Fund

Details:

**8. Person(s) Responsible for Implementation**

Jennifer Worthington, Dr. Kris Schneider, Dr. Amanda Levos and the entire district

**9. Implementation Plan**

**▲ Monitor/ Evaluate**

Actions: Action plan to Board of Education

Timeline: February 2021

**▲ Follow-Up**

F/U with: \_\_\_ Cabinet   x   Board \_\_\_ Board Committee: \_\_\_\_\_

Actions: Updates to board through strategic plan

Timeline: \_\_\_ 1 month \_\_\_ 3 months   x   6 months \_\_\_ annually \_\_\_ N/A

# Kneale Administration Building

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TO: Facilities & Finance Committee  
RE: Minutes from Meeting, Tuesday, December 1, 2020

Mr. Virgil D. Harden, MBA, SFO  
Chief Financial Officer  
123 South Webb Road  
P.O. Box 4904  
Grand Island, NE 68802-4904

Members Present: Mrs. Kelly Enck, Mr. Carlos Barcenas, Mr. Terry Brown,  
Dr. Dan Brosz, Dr. Tawana Grover, Mr. Virgil Harden, Mr. Dan Petsch

## NEW BUSINESS:

Phone: (308) 385-5900 x 1144  
Fax: (308) 385-5949  
Email: [vharden@gips.org](mailto:vharden@gips.org)  
Web: [www.gips.org](http://www.gips.org)

1. Bills Listing – Mr. Harden
2. Request for Proposals – None
3. Nutrition Services Update: Mrs. Kris Spellman reported that Nutrition Services sent meals home last week. Meals were provided for about 3,000 students. Meals will be provided for the first week of the Christmas break. It isn't feasible to provide meals for two weeks. The same procedures will be followed with meals sent home with students the Friday before break begins.
  - Equipment @ GISH: Mrs. Kris Spellman reviewed the purchase of a braising pan for the north kitchen at GISH. Midwest Restaurant offered a price for one from Crown Manufacturing for \$16,543 and one from Vulcan Braiser for \$24,255.40. The recommendation is to purchase the unit from Crown Manufacturing through Midwest Restaurant Supply for \$16,543.
4. Information Technology Update: Mr. Cory Gearhart that work is continuing at Howard for internet access. Working with the vendor to get equipment configured. At the present time, the district is 300-400% more likely to get attacked than in the past. This is alarming information. Mr. Cory Gearhart reported that the district works with FortiNet and FortiNet has released FortiEDR which is a product that watches our servers and will report when there are problems to avoid serious damage. This product was in use in Papillion and saved them from a serious problem because it caught suspicious activity and reported out immediately allowing the problems to be taken care of. This is like having a security person watching the system 24/7.
5. Review of Depreciation, Special Building, and General Fund, and Payroll: Mr. Virgil Harden reviewed the Depreciation Fund. Total Funds Available October 1, 2020, were \$924,750.71. There were disbursements in October of \$122,857.73 and encumbrances in November of \$153,386.15. Total Funds Available November 30, 2020, were \$648,506.83. The Special Building Fund was also reviewed. There were Total Funds Available on October 1, 2020, of \$4,677,373.59. There were disbursements of \$1,433,735.86 in October and encumbrances of \$145,815.52 in November. Total Funds Available on November 30, 2020, were \$3,097,822.21. Notably, Jefferson has been paid in full, Stolley Park is almost complete and the stadium is in progress of completion. The first payment for the Principal Financial Building is also included in the report. There are also several projects for 20/21 included as place holders for funding, i.e., GISH weight room and GISH science rooms. The General Fund for FY20/21 was also reviewed. With only two months completed, it is notable that income is up 2.08% over last year while expenditures are up .31% over last year. The Payroll report was also reviewed. Mr. Virgil Harden reported that payroll is up due to increases in staffing. Questions were asked

- concerning the differing amounts from month to month. Mr. Virgil Harden indicated most of the difference is due to the number of days in the payroll cycle.
6. Federal Programs Financial Report: Mr. Virgil Harden reported on Federal Programs. Things are progressing well with Federal Programs. The group continues to meet monthly. A question was asked if most of the programs have been approved. Mr. Virgil Harden will find out at today's meeting and report back to the committee.
  7. Ameresco Project Follow Up – Mr. Tim Dettlaff from Ameresco joined the meeting and presented the results of the asset planning that has been done as well as future capital plans. Ameresco utilizes a life cycle cost template for the inventory that makes up the school, cost of building systems and how long the building systems last. Risk factors are included. For GIPS, the average age of structures is 41 years. There are 120 to 150 building elements per building. The study finds \$38.1M Total needs today. When these needs are reviewed, the major question to be answered is “Will the liabilities if deferred affect learning”. A Facility Condition Index (FCI) is calculated representing Good, Fair, Poor, and Critical. The district would need to spend \$7.34M dollars annually over 30 years. The district is starting today at 6.7% (FAIR) which is very good and not common among our peers. The district is data rich right now. This information will allow the district to make informed decisions based on factual data. Mr. Tim Dettlaff indicated the district can now take a proactive approach – what can be deferred and allow for preventative maintenance to extend the life of the asset. This allows for operating savings to create dollars and have savings pay for the costs. An Asset Sustainability Target – 10% FCI is the ultimate goal.
  8. Master Facilities Planning \_Principal Building: Mr. Virgil Harden reminded the committee of the Town Hall meeting that was scheduled for last April. Do we want to do a virtual town hall now and include the Ameresco information? Try virtual town hall and a strategy on how we handle everything. The question was asked “What happens to Principal once we close?” The district must be mindful of the immediacy of needs now and the future impact of decisions made. The district must be upfront and transparent with the public on any potential debt and what that might look like. Mr. Dan Petsch noted that O'Connor and Principal will be included in Ameresco data. It might be a good idea to tap into the Parent Advisory Committee and Key Communicators for a town hall first before going public. One use of Principal could be Administrative use which would not be disrupting education. The district doesn't want it to set empty for many reasons. Potential uses could be Freshman academy, business and communications academy, or bring education, law and environment from Wyandotte. What would it take to renovate into a Freshman academy? Timing must be right for a bond. The district must be proactive to community. Right away the conference rooms could be used for Professional Development. A good plan might be to move L4L to the building which would allow them to work together in one space. Newcomers could possibly move over from West Lawn. Maybe potential for Skills or other programs? How can the district best impact students' experience with the building. If the Education pathway is moved to the Principal Building, its proximity to the ECE would provide real world experience. Mr. Dan Petsch reported that the building Security, IT, etc., will require some investment. It would be a good idea to bring CMBA in after legal documents are signed and start working on the needs to make the facility work for the district's needs. Reach out to principal for drawings or CAD. The next steps: go ahead and present information from Ameresco and skeleton use of principal building to PAC and Key Communicators.

9. UB&T 403(b) 457(b) Letter Dated 10/29/2020: The Bipartisan Budget Act of 2018 made changes to the hardship distribution rules for 403(b) Plans. Since the GIPS plan does not allow hardship distributions, no changes are required to our plans.
10. Regional Planning Commission Notices: One notice was received. Mr. Virgil Harden reported that there was no impact to the district.
11. Principal Building Update: Mr. Virgil Harden reviewed with the committee that draft Lease Purchase and Purchase and Sale Agreements are attached and will hopefully be taken to executive session at the board meeting for approval. The cost is \$3,000,000 which will be paid over 7 years and a payment of \$50,000 for personal property. There will be an earnest payment of \$50,000 due at signing.
12. S&P Bond Rating Report & Rationale: Mr. Virgil Harden reviewed the letter regarding the S&P Bond Rating. The district has been assigned a rating of “AA-“ for the \$1,350,000 bond.
13. Memorial Stadium Central Catholic: Mr. Virgil Harden reviewed the License Agreement for the Use of Memorial Stadium by Central Catholic. Due to the work that has been ongoing at the stadium, it was agreed to amend the agreement to allow for Central Catholic to use the facilities for 20/21 and 21/22 at no charge.
14. Building Projects\Ten Year Plan Update
  - Early Childhood Education at O’Connor Learning Center: ECE continues to move forward. The contractor is moving inside and working on interior walls. Mr. Dan Petsch hopes to have them commit to a completion date in January that will allow the district to begin school at this location in August of 2021.
  - Stolley Park: Mr. Dan Petsch and the contractor met onsite and developed a list of items that Kingery Construction is not going to be able to fix. Mr. Dan Petsch has applied a dollar amount to those items. Right now, there is approximately \$10,000+ of items. This dollar amount will be subtracted from the amount owed on the contract. Kingery Construction is reviewing the list at this time.
15. Open Agenda Items as Necessary – F&F Team
  - Thank you to Mrs. Kelly Enck for her service and contributions to the board and the Facilities/Finance Committee.

**NEXT MEETING:      Tuesday, January 5, 2021, at 7:30 a.m.**

*Dan, Kim, & Virgil review agenda items for BOE meeting.*

To: Leading for Learning BOE Committee  
From: Dr. Toni Palmer  
RE: Meeting Dec. 8, 2020, Virtual  
4:00 PM-5:30PM

New Business: [Link to Folder](#)

- Academy of Education, Law, and Public Safety student Jade Rauch presented her research findings from a research study conducted on Mental Health in middle and high school students.
  - Jade did an excellent job sharing the findings of the mental health survey taken by over 600 students
  - Her results revealed significant concerns regarding mental health concerns students are experiencing on a daily basis
  - Jade went into detail about the why students are feeling stressed, anxious and overwhelmed.
  - Student responses indicated homework expectations, lack of free time to complete work, and outside of school responsibilities contribute to the mental health issues.
  - There was a great deal of discussion following the presentation:
    - How do we alleviate the stigma surrounding mental health and increase access to counseling supports?
    - Would a later start time be a strategy for students not getting enough sleep?
    - How does the parent play a role in the students mental health
    - How much of an impact does social media have a student's mental health?
  - Jade feels there is always work to be done and that it does not fall solely on the parents but that students have a responsibility also
  - She discussed the importance of teachers' role in the students' life and that we are better as a whole. .
  - Jade has been asked to share this presentation at the full board in January and provide any additional outcomes of action steps being taken

**Mr. Gilbertson presented Grand Island Senior High student attendance data**

- 42% of students are considered chronic (absent greater than 20% of the student attendance days missed) or moderate chronic (students that have missed 10%-19% days missed)
- This is a major concern and influencing a call to action
- Students identified as chronic or moderate chronic were surveyed to investigate why students are not attending.
  - 33% of the students surveyed indicate school is stressful or causes anxiety
  - 86.2% indicate they are feeling overwhelmed.
  - This data reflects the data that Jade presented from her research
- Mr. Gilbertson referenced action steps that are currently being implemented:
  - For all students:
    - Free breakfast

- Individual wellness checks
- Reaching out to families to check on student
- Students needing additional or more personalized supports:
  - Wellness Center Services contracted through CHI
  - Assigning Mentors
  - Home visits
- The needs of students is outweighing the personnel to support
  - Mr. Gilbertson shared information from the Attendance Works Research and an example of what another district are implementing to provide students/parents with access to help.
  - Also shared concerns with the how the needs of students have changed and this is something our schools can't do alone and will need the help of the community.
- Moving forward:
  - Identify additional interventions and resources to support students across all academies
  - Investigate Academy Attendance Advisor positions
  - Stengthen the system of support through professional development and partnerships
  - Assemble an Attendance Task Force that includes Pk-12 and community partners.
- Mr. Gilbertson will present the full data in January

**Dr. Tomjack, Ms.Wardyn, and Mr.Hauser presented information on Principal Leadership Cohorts** and the alignment to the strategic plan objective Empowering principals and coaches to be instructional leaders

- Dr. Tomjack shared how instruction is staying strong and at the forefront in our schools and how our principals are supporting
  - There are 5 leadership cohorts (3 elementary, Middle school and the Academies of Grand Island Senior High)
  - GIPS Demonstration Schools for Rigor principals are facilitating the cohorts with support of Dr. Tomjack, Dr. Palmer and Learning Sciences International Consultants
  - The outcomes are to learn strategic moves principals and instructional coaches can take to promote growth and development in our teachers that impact student results and to increase equity and access to rigorous instruction.
  - Time for cohorts to meet occurs during:
    - Monthly principal meetings
    - Monthly coaches meetings
    - Arranged time for leaders to conduct classroom walks (virtually or through video)
    - This collaboration time allows our school leaders to learn from each other and build coherence around our GIPS instructional model with the ultimate goal to improve student learning.

**Dr. Palmer gave a brief overview of the Nov. 30 Prof. learning**

- The district-led professional learning on November 30th was focused on the needs of role-specific groups. Our teaching groups were focused as follows: K-2 staff focused on implementation of high quality instructional resources (CKLA and Origo Math) 6-8 on content-specific professional learning, 9-12 on Canvas, our learning management platform, implementation.
- Feedback from staff:
  - 86% of participants found the sessions were of high quality.
  - 84% of participants found the sessions valuable.
  - 87% of participants found the sessions relevant to their work.
  - Many staff expressed appreciation for the continued focus towards role-specific professional learning.

**Dr. Grover provided a brief overview of the purpose of the Tri-city Alliance**

- Partnership with Hastings, Kearney, GIPS, Higher Education, ESU, and NDE to launch a principal pipeline academy that will support all three districts
- This is currently in the developmental phase and will be bringing more information to the board in the future.

Presenting of Dec. Summary: Tim Mayfield

- Jade's presentation
- Attendance issues (46%)
  - Note the systems in place and that we are working on it
  - Dr. Grover would like this presentation to include the rationale for this information

Next Meeting: January 5, 2020

# Personnel Committee

Dec. 3, 2020

## Committee Report

**West Lawn Title I Proposal** - Mikhail Happ, Principal at West Lawn Elementary School and Dr. Palmer presented a proposal to use existing Title I funds to provide targeted interventions to students in primary grades who are at high risk of not achieving grade level proficiency by the end of the school year.

**ARO and Strategic Budgeting Update** - DMG conducted another professional development session on November 19, with a focus on developing a framework for identifying district priorities to fund. Our next professional development session with DMG will be on December 8, where we will dig deeper into the processing of completing academic return on investment analysis.

**Substitute Teacher fill rate** - Weekly certified vacancy fill rates had dropped to 75% prior to Thanksgiving break, and midway through the first week back from Thanksgiving the certified vacancy fill rate is at 91%.

**CONFIDENTIAL - Teacher on Administrative Leave** - Contrary to the article in the GI Independent on Nov. 25, the GIPD investigation is still ongoing and no decisions have been made by GIPS yet about the teachers return to the classroom.

### **Staffing Update:**

**Certified Staffing:** The district received a request to be released from contract from a middle school teacher at the end of the first semester. Under the circumstances provided, the administration recommends approving this request to be released from contract.

**Classified Staffing:** Human Resources is recruiting to fill the following classified vacancies, L4L technology assistant, HR secretary, paraeducators, nutrition services, custodian, school secretary, technology assistant, crossing guards, school nurse and head painter.

**Administrative Staffing:** William Johnson has accepted the network engineer position.

### **Staff Adjustments**

- Staff Adjustments were reviewed and accepted as presented.

### **Next Meeting:**

- Jan. 7, 2021 @ 7:00 AM.
- Reporter:

December: Terry Brown  
January: Dan Brosz  
February: Kelly Enck  
March: Erika Wolfe

**Personnel Committee**  
**Special Meeting**  
Dec. 9, 2020

**Committee Report**

The Personnel Committee held a special meeting at 7:00 AM on December 9th, to discuss the expiration of the Families First Coronavirus Response Act (FFCRA) and any subsequent impact on GIPS.

The FFCRA was passed into law effective April 1, 2020, and required employers to provide paid leave benefits to employees impacted by the pandemic due to isolation, quarantine, exhibiting symptoms of covid infection, need to provide care to a covid infected family member or due to loss of daycare or child's school closing.

As a result of the FFCRA, the board of education passed resolutions at the March and July board meetings, giving the superintendent the discretion and authority to authorize paid leaves for staff who are unable to work due to the pandemic, and in compliance with FFCRA.

The FFCRA will expire on Dec. 31, 2020. The resolutions approved by the board of education will expire at the end of the 2020-2021 school year, unless the board specifically takes action to terminate the resolutions earlier.

By allowing the current resolutions to remain in effect, based upon the current pandemic situation, staff will continue to have financial security in the event they are unable to work due to the pandemic. This financial security does help to minimize stress in a currently very stressful environment.

The district will continue to monitor the pandemic within our community, including impact on attendance, positivity rates and widespread availability of a vaccine. This can guide the district and board of education's future decision making about the proper time to consider discontinuing the resolution or allowing them to expire naturally.

**Next Meeting:**

- Jan. 7, 2021 @ 7:00 AM.
- Reporter:

December: Terry Brown  
January: Dan Brosz  
February: Kelly Enck  
March: Erika Wolfe

Every Student, Every Day, A Success! In educating students, we teach hearts as well as minds.

BOE Policy Committee Meeting – Monday, December 7, 2020 – 4:30pm – Zoom

*Students prepared to make positive contributions to society and thrive in an ever-changing world.  
Empower - Personalize - Design - Partner*

**Members present:**

Tim Mayfield  
Lisa Albers  
Erika Wolfe  
Julie Gortemaker  
Dr. Robin Dexter  
Dr. Tawana Grover  
Virgil Harden

**Review minutes from November 9, 2020:** Approved as written.

**Review Agenda for Changes or Additions:** None at this time.

**Policies for December 10, 2020 BOE Agenda for First Reading:** 6313 Staff Payments During Closure, 6335 Injury Leave, 8312 Excessive Absenteeism

**Policies for November 19, 2020 BOE Agenda for Final Reading:** 4320 Rentals and Service Charges, 8660 Field Trips and Extended Co-Curricular Trips

**Meeting dates and times:**

Monday January 11, 2021  
Monday February 8, 2021  
Monday March 8, 2021  
Monday April 13, 2021  
Monday May 5, 2021  
Monday June 7, 2021

**Policies for Review:** Virgil Harden, Chief Financial Officer, explained the background on the development of the proposed policies. These policies are the process and procedure that guide current GIPS operations. They were developed alongside the GIPS Strategic Planning process with the goal of adopting robust fiscal policies. All financial policies are scheduled for review annually in January. The formal acceptance of these policies will give GIPS documentation necessary to help with reviews such as Standard and Poors Global Rating (bond fund rating).

**4415 Debt Management** - Virgil explained that BOE has approved this policy, but not through the formal Policy Committee. This policy provides process and procedures for debt financing. Legal counsel has reviewed it. BOE approved of this in March 2019 and it has not changed. Move to BOE for approval.

**4416 Financial Investment Management** - Virgil shared that this policy was initially sourced from ALICAP, but recently brought in information from GFOA. Legal counsel made sure this is

Every Student, Every Day, A Success! In educating students, we teach hearts as well as minds.

in agreement with Nebraska statute. This policy provides process and procedures for investment decisions for GIPS. BOE has also approved this policy, but not through the formal Policy Committee. BOE approved this in October 2019. Move to BOE for approval.

4417 Capital Asset Management - Virgil explained that this policy developed while moving GIPS from spreadsheet management to database management. This policy provides guidelines for GIPS capital asset investment and management decisions, outlines roles and responsibilities of the individuals involved, creates a process for accountability with asset creation and management, for both physical assets and financial investments. This has not been approved by the BOE, but has been approved by Facilities & Finance committee. Move to BOE for approval.

4418 Structurally Balanced Budget - Virgil explained that the goal of a balanced budget is to have revenue that will offset expenditures, and so specifically a structurally balanced budget means that recurring revenues should cover their recurring expenses. This policy provides guidance that federal programs benefit from the most, giving process and procedure for what happens throughout the life of a federal award to make sure that GIPS is not put in fiscal distress. This policy was reviewed by legal counsel, with content from GFOA. Move to BOE for approval.

In summary of his presentation, Virgil shared that GIPS has AAA zero-negative bond rating which is the highest rating we qualify for. Having these policies in official record will assist with the re-certification process in the future with Standard and Poors and other audit and rating proceedings.

**Discussion:** None at this time.

**Policies to be Worked On:**

Online Learning - no updates at this time

Donations of Artwork - no updates at this time

**Tabled:**

These policies are still being reviewed by the Board Governance Committee.

2111 Board Operating Principles

2215 Board Membership

2311 Board Member Vacancies

3210 Qualifications and Duties of the Superintendent

3212 Superintendent Evaluation

Reporter for December 10, 2020 Board Meeting: Julie Gortemaker

Next meeting: January 11, 2021 at 4:30PM via Zoom

## Kneale Administration Building

Public Relations and Partnership Development Committee

Agenda

Friday, December 4, 2020

8:00 a.m.

Zoom link in your calendar invitation or <https://gips-org.zoom.us/j/4511336008>



**In attendance: Dr. Grover, Jennifer Worthington, Carlos Barcenas, Julie Gortemaker, Bonnie Hinkle, Dan Brosz, Josh Planos, Kelli Mayhew**

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Beat on the Street - All

The extra days for Thanksgiving break were positive. People have given positive feedback about communication during COVID-19.

Department Priorities 2020-2021 - Josh

The communications department shared seven department goals for the rest of the year they would like to address. Committee members offered suggestions.

[The Heartbeat with Dr. Grover Episode 1](#) - Dr. Grover & Kelli

The committee shared very positive comments about the first episode of The Heartbeat with Dr. Grover.

GIPS Stories

- [Carlos](#)
- [NY Times](#)

The committee discussed the balance between sharing good information about GIPS and the possibility that an article may take on a political slant. Committee members agreed that this publicity is good but we may want to limit national media coverage to a few to avoid the perception of being too political. Seeking coverage in professional publications is another avenue that may not be perceived as political.

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**Every Student, Every Day, a Success**

New PR/PD member and rotation - Jennifer

The group discussed ways to put together procedures for adding new PR/PD committee members. The BOE Governance Committee will discuss an appointment process for community members serving on committees. We do want to recruit at least one, maybe two new PR/PD community members.

Winter Sports communication - Jennifer

The communications team has put together some communication pieces on winter sports and continues to come up with ideas for community conversations. The district will meet again with CDHD, the city and area doctors about winter sports and community sports. The BOE Crisis Committee will be invited to the meeting.

Reporter for Board Meeting:  
Julie Gortemaker

**Next Meeting: Friday, January 8, 2021 8:00 AM**

# Kneale Administration Building

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Dr. Grover, Superintendent



## AGENDA Governance Committee Meeting December 1, 2020

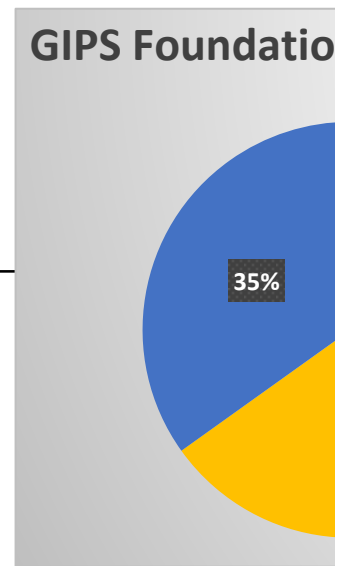
1. **Board Retreat 12/18**
  - a. [Draft Agenda](#)
  - b. [Board Governance Handbook](#)
  
2. **Farewells 12/10/2020 BoE Meeting**
  - a. Terry Brown -- 16 years -- golf/food -- cooking
  - b. Kelly Enck -- 4 years -- Huskers/GISH sports
  - c. Julie Gortemaker -- 18 months -- baker/
  - d. Tim Mayfield -- 4 months -- policy/numbers -- PR/PD Member for several years
  - e. Gifts -- Michelle Simmons will work on this
    - i. We will wait until after 12/3 interviews to determine if gift is needed for Mr. Brown
    - ii. Kelly -- Michelle & Dr. Grover will check with Tracy Skalberg to see if there are any stadium related items we could gift Kelly (like the field turf)
    - iii. Julie & Tim -- consider trays and getting tags from Award plus with information
  - f. Statements -- every be prepared
  
3. **Executive Order for Virtual Board Meetings**
  - a. We will continue to hold full board meetings in person with social distancing & mask
  - b. If a BoE member needs to attend virtually due to being quarantined, we can connect them with the new technology
  
4. **Next Meeting --**

Annual Report Numbers

From audit 2020

**Assets**

Unrestricted	\$ 497,689.00
Umbrella and Booster Organizations	\$ 468,602.00
Restricted Funds	\$ 4,601,328.00
Committed Scholarships/Grants	\$ 2,981,982.00
<b>Total Assets and Liabilities</b>	<b>\$ 8,549,601.00</b>

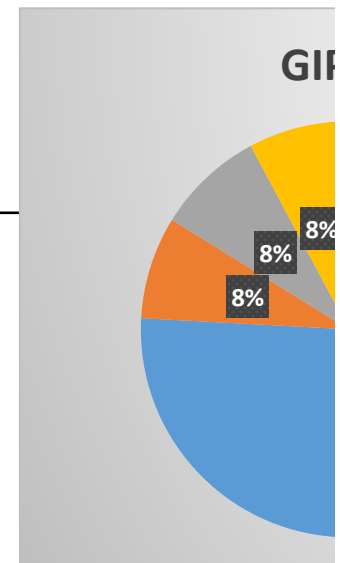


**Income**

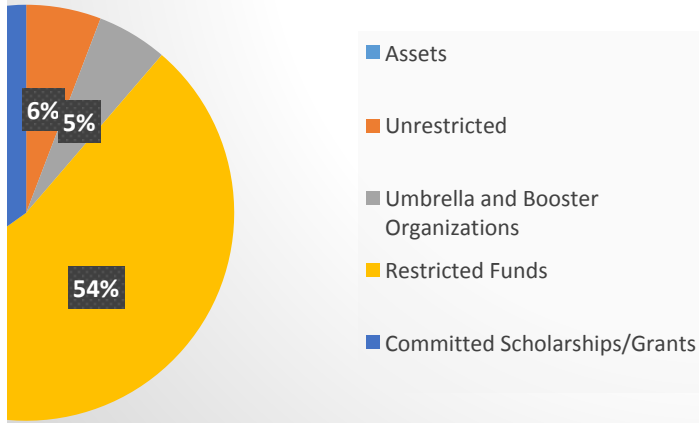
Umbrella and Booster Income	\$ 460,225.00
Unrestricted Interest/Dividends/Administrative Fees/	\$ 158,210.00
Contributions and Fundraising Income -Unrestricted	\$ 123,438.00
Contributions - Restricted	\$ 2,132,838.00
Restricted Fund Income	\$ 470,883.00
<b>Total Income</b>	<b>\$ 3,345,594.00</b>

**Expense**

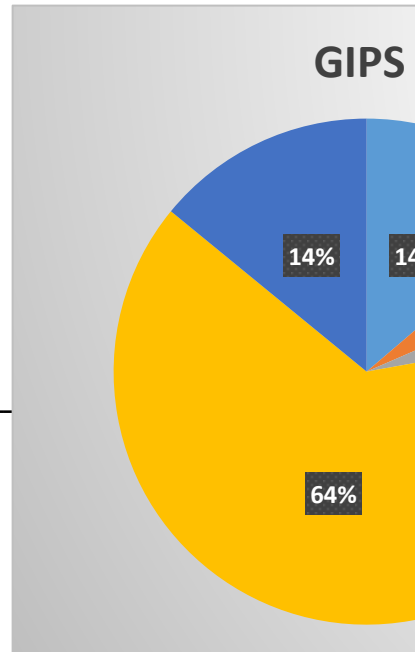
Program - Foundation Restricted and Unrestricted	\$ 2,099,143.00
Program - Umbrella and Booster	\$ 220,493.00
General & Administrative - Includes Umbrella, Booste	\$ 231,353.00
Fundraising - Includes General, Umbrella, Booster Org	\$ 216,381.00
<b>Total Expense</b>	<b>\$ 2,767,370.00</b>



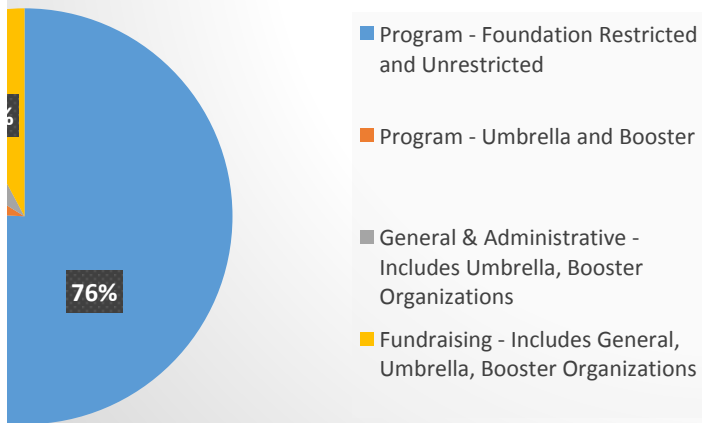
## Foundation Assets



## GIPS

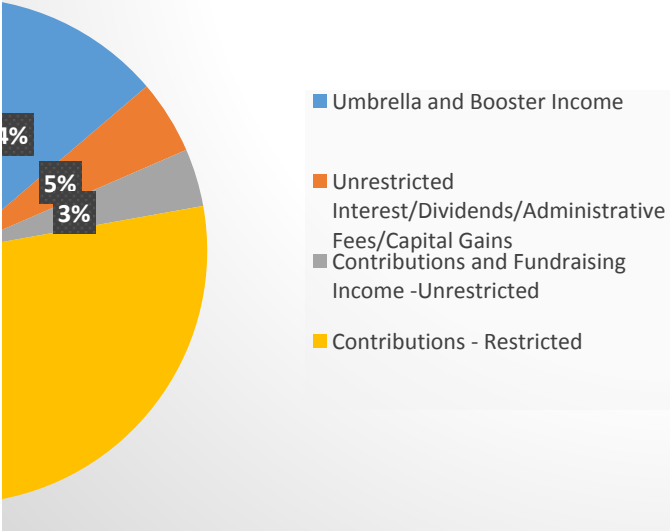


## PS Foundation Expense



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# Foundation Income



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Grand Island Public Schools Foundation  
Notes for Board of Education  
12-10-20

1. The Foundation's online scholarship application went "live" on December 1. Students will be able to apply for 160 scholarships through this one application. The application is due February 10, 2020.
2. Other notable action at the November board meeting included:
  - a. Accepted the fiscal year 2020 audit and 990 tax return and placing them on file
  - b. Renewed the Alumni Liaison Contract for the Alumni Newsletter for 2021
3. The Foundation Board also heard progress reports from the following committees:
  - a. Memorial Stadium Campaign Cabinet
  - b. Awards and Grants Committee - update on the Student Kindness Requests fulfilled during the month
  - c. Board Development/Nominating Committee - update on board membership and potential new board members.
4. A fun number from the GIPS Foundation's 2020 Audit: \$2,319,636

The Foundation invested \$2,319,636 into projects, programs, and scholarships benefiting our students last year. That number breaks down to \$230.35 spent per student (10,070 students). See additional excel spreadsheet with graphs.

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**NASB Monthly Update for Board Meetings - Agenda Item: December 2020**

*View the Monthly Update in video form now at:*

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

**[November Board Notes - Newsletter](#)**

**“NASB Update”**

Governor Ricketts again adjusted the Open Meetings Act through an Executive Order which runs from December 1 through January 31, allowing local government bodies to meet virtually, as long as the public has a way to participate. [The full EO is linked here.](#)

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

- MISSION, VISION & GOALS
  - Review School Improvement Plan;
  - Strategic Plan Update; District Goals Update
- POLICY GOVERNANCE
  - Review, update, and adopt policy
- ACCOUNTABILITY & STUDENT ACHIEVEMENT
  - Career Education Content Areas – Revision begins Dec 2020 to be implemented in Schools August 1, 2022. See the NDE Standards Revision Timeline at: <https://cdn.education.ne.gov/wp-content/uploads/2019/04/TandL-Standards-Timeline-ONLY-2019.pdf>
- ADVOCACY
  - Review the 2021 Legislative Session Calendar at <https://www.nebraskalegislature.gov/pdf/session/2021tentativecalendar.pdf>
- DISTRICT/ESU RESOURCES [BUDGET]
  - ESU Annual Financial Report – On or before January 31, the ESU Administrator of each ESU will submit to the Commissioner of Education an Annual Financial Report. § 79-1229
- REPORTS
  - Board Committees; Superintendent; Administrators
  - Review the NDE State of Schools Report
- BOARD-SUPERINTENDENT RELATIONS
  - Review the Superintendent Evaluation Summary
- BOARD PROFESSIONAL DEVELOPMENT
  - NASB New Board Member Workshops Modules I, II, II, and IV started Monday, November 30
- LEARNING COMMUNITY
  - Report Evaluation and Research Results. On or before January 1, each learning community coordinating council shall use any funds received pursuant to section 79-1241.03 for evaluation of programs related to the community achievement plan. § 79-2104.02
- BOARD ELECTION
  - Notify the County Clerk/Election Commissioner. On or before January 5, the board must notify the County Clerk of Election Commissioner of the member seats open for the upcoming election.

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

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

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

- **2020 State Education Conference** – Growing Greatness! All session will be available On-Demand through December 31, 2020.  
<http://members.nasbonline.org/index.php/state-education-conference>
- **New Board Member Workshops** - Registration is Open, the first modules began November 30<sup>th</sup>, and will run through February, learn more at  
<http://members.nasbonline.org/index.php/new-board-member-workshops>

**Advocacy/2021 Legislative Session:**

- The 2021 legislative session begins January 6. Keep tabs with all things pertinent to your school at NASB's Govt Relations page at <http://members.nasbonline.org/index.php/government-relations>
- The **2020 Delegate Assembly** was held virtual on November 13.
- The **2021 Legislative Issues Conference** is currently scheduled to be held in a virtual form on Monday, February 1 ... Mark Your Calendars!
- Stay engaged during the Session and follow along with the bills NASB is tracking at:  
<https://nasb.envisiams.com/legislative-bills> and through NASB's **Legislative Notes** e-updates.

**NASB COVID-19 RESOURCE LINKS**

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

Follow NASB on twitter at [www.twitter.com/NASBOnline](http://www.twitter.com/NASBOnline) using the hashtag #liveNASB  
and on facebook at [www.facebook.com/NASBOnline](http://www.facebook.com/NASBOnline)

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

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the **Board Notes newsletter** for "This Month In ..." To access the latest newsletter, click here:  
<http://members.nasbonline.org/index.php/news-resources/board-notes>

## PURCHASE AND SALE AGREEMENT

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**THIS PURCHASE AND SALE AGREEMENT** (this “**Agreement**”) is made as of the \_\_\_\_\_ day of December, 2020 by and between **GRAND ISLAND PUBLIC SCHOOLS**, a public school district organized and operated under the laws of the State of Nebraska (“**Purchaser**”), and **PRINCIPAL LIFE INSURANCE COMPANY**, an Iowa corporation f/k/a **PRINCIPAL MUTUAL LIFE INSURANCE COMPANY f/k/a BANKERS LIFE COMPANY** (“**Seller**”).

### RECITALS:

**WHEREAS**, Purchaser desires to lease certain property owned by Seller and acquire an option to purchase such property from Seller and Seller desires to lease such property to Purchaser and grant Purchaser an option to purchase such property pursuant to the terms and conditions set forth in this Agreement.

**NOW THEREFORE**, in consideration of the mutual covenants contained in this Agreement and other good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, Purchaser and Seller agree as follows:

### ARTICLE 1. DEFINITIONS AND RULES OF CONSTRUCTION

**1.1 Definitions.** The following terms shall have the meanings set forth below:

**1.1.1 Agreement.** “**Agreement**” shall mean this *Purchase and Sale Agreement* including the following exhibits attached hereto and hereby made a part hereof:

<u>Exhibit A</u>	<u>Legal Description</u>
<u>Exhibit B</u>	<u>Permitted Exceptions</u>
<u>Exhibit C</u>	<u>Lease Purchase Agreement</u>
<u>Exhibit D</u>	<u>Excluded Personal Property</u>
<u>Exhibit E</u>	<u>Bill of Sale</u>

**1.1.2 Article.** “**Article**” shall mean an article of this Agreement.

**1.1.3 Business Day.** “**Business Day**” shall mean any day that is not (a) a Saturday or Sunday, (b) a day on which banking institutions in Nebraska are not obligated or not authorized by law or executive action to be open for the transaction of normal banking business, or (c) a day on which governmental functions in Grand Island, Nebraska are interrupted because of extraordinary events such as hurricanes, power outages or acts of terrorism.

**1.1.4 Closing.** “**Closing**” shall mean, concurrently, the transfer of possession of the Property to Purchaser pursuant to the Lease Purchase Agreement and the performance by

each party of the other obligations on its part then to be performed, all in accordance with Article 4.

**1.1.5 Closing Date.** “**Closing Date**” shall mean the date on which the Closing shall occur as provided in Section 4.1, subject to any provision of this Agreement, which provides for postponement of the Closing Date.

**1.1.6 Commitment.** “**Commitment**” shall mean an owner’s policy of title insurance from the Title Company in the amount of the Lease Price, naming Purchaser (or its assignee) as the insured party, which policy shall be in the form of an ALTA Owner’s Policy (as amended) and any desired endorsements thereto.

**1.1.7 Contingency Date.** “**Contingency Date**” shall mean the later to occur of (a) the first business day occurring Thirty (30) days after the Effective Date or (b) the first business day occurring Ten (10) days after the Replat.

**1.1.8 Earnest Money.** “**Earnest Money**” shall mean the earnest money deposit, together with any interest earned thereon, made by Purchaser, held by Title Company, and described in Section 3.2.

**1.1.9 Effective Date.** “**Effective Date**” shall mean the date this Agreement has been fully executed and delivered by Purchaser and Seller.

**1.1.10 Executory Period.** “**Executory Period**” shall mean the period between the Effective Date and the Closing Date.

**1.1.11 Hazardous Materials.** “**Hazardous Materials**” shall mean any substance, chemical, waste, or material that is or becomes regulated under applicable law because of its toxicity, infectiousness, radioactivity, explosiveness, ignitability, corrosiveness, or reactivity, including asbestos, urea formaldehyde, polychlorinated biphenyls, nuclear fuel or materials, radioactive materials, explosives, known carcinogens, petroleum products and by-products, and any substance, chemical, waste, or material regulated by any Hazardous Material Law.

**1.1.12 Hazardous Materials Law(s).** “**Hazardous Materials Law(s)**” shall mean the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, the Superfund Amendments and Reauthorization Act of 1986, the Resource Conservation and Recovery Act, and the Toxic Substances Control Act, as such acts may be amended from time to time, and any other federal, state, county, municipal, local, or other law, statute, code, ordinance, rule, or regulation which relates to or deals with human health or the environment in the jurisdiction in which the Real Property is located.

**1.1.13 Improvements.** “**Improvements**” shall mean all buildings, structures, fixtures, and improvements located on the Land.

**1.1.14 Land.** “**Land**” shall mean, collectively, the real property situated at 3025 West College Street; 1915 Webb Road; and 2800 State Street, Grand Island, Nebraska, said

real property being legally described on Exhibit A, but excluding the unimproved portion of the property located at the corners of Webb Street and State Street, to be split from the property pursuant to the Replat (the “**Seller Parcel**”).

**1.1.15 Lease Price.** “**Lease Price**” shall mean the lease price for the Real Property as described in Section 3.1.

**1.1.16 Permitted Exceptions.** “**Permitted Exceptions**” shall mean the easements, restrictions, reservations and other matters affecting title to the Real Property, if any, identified on Exhibit B, together with such other matters as may be determined to be Permitted Exceptions pursuant to Section 5.3.

**1.1.17 Personal Property.** “**Personal Property**” shall mean certain personal property, exercise equipment, furniture, appliances and equipment, if any, owned by Seller and located on or used in connection with the operation of the Real Property on the date of this Agreement, but shall not include the items specifically listed on Exhibit D (and under no circumstance shall Personal Property include any computer equipment or artwork).

**1.1.18 Property.** “**Property**” shall mean the Real Property and the Personal Property, collectively.

**1.1.19 Real Property.** “**Real Property**” shall mean the Land and the Improvements, collectively.

**1.1.20 Replat.** “**Replat**” shall mean the replat of the real property situated at 3025 West College Street; 1915 Webb Road; and 2800 State Street, Grand Island, Nebraska, pursuant to which the unimproved portion of the real property located at the corners of Webb Street and State Street shall split into a separate lot from the rest of the real property.

**1.1.21 Reports.** “**Reports**” shall mean any existing environmental audits or reports, existing physical inspection reports, including, but not limited to, the Grand Island Office Building Facility Assessment dated February 16, 2015, as updated, real estate tax bills, notices of assessments, and information and documentation regarding any assessment protests for the preceding Three (3) years, and plans and specifications of the Improvements on the Real Property.

**1.1.22 Survey.** “**Survey**” shall mean a survey of the Land by Olsson Associates, which shall establish the proper legal description for the Land, as mutually agreed upon by the parties.

**1.1.23 Title Company.** “**Title Company**” shall mean First American Title Insurance Company.

**1.1.24 Title Evidence.** “**Title Evidence**” shall mean the Commitment and Survey of the Property.

## **ARTICLE 2. LEASE PURCHASE AGREEMENT**

Seller hereby agrees to lease and grant an option to purchase, and Purchaser hereby agrees to lease and acquire an option to purchase, upon and subject to the terms and conditions hereinafter set forth, the Property.

## **ARTICLE 3. LEASE PRICE**

**3.1 Amount.** Purchaser shall pay to Seller as and for the Lease Price for the Real Property the sum of Three Million and No/100 Dollars (\$3,000,000.00). Additionally, Purchaser shall pay to Seller for the Personal Property the amount of Fifty Thousand and No/100 Dollars (\$50,000.00) at Closing.

**3.2 Manner of Payment.** The Lease Price shall be payable as follows:

**3.2.1** On the Effective Date, Purchaser shall deposit Fifty Thousand and No/100 Dollars (\$50,000.00) ("Earnest Money") with Title Company, which shall be held and disbursed pursuant to the terms of this Agreement.

**3.2.3** The Earnest Money shall become non-refundable the day following the Contingency Date if Purchaser has failed to exercise its right of termination of this Agreement under Section 5.4 and Section 6.1 on or before the Contingency Date.

**3.2.4** The balance of the Lease Price shall be payable as follows: Two Million Nine Hundred Fifty Thousand and No/100 Dollars (\$2,950,000.00) pursuant to a Seven (7) year Lease Purchase Agreement ("Lease Purchase Agreement"), in substantially the form of the document attached hereto as Exhibit "C," subject to any adjustments as provided therein.

## **ARTICLE 4. CLOSING**

**4.1 Closing Date** The Closing shall occur on the first Business Day occurring Thirty (30) days after earlier of (a) the Contingency Date, or (b) the date when Purchaser shall notify Seller that the contingencies in Section 6.1 have been waived by Purchaser or satisfied. The Closing shall be held at 10:00 a.m. Central time on the Closing Date at the offices of Title Company or at such other place, date, and time as Seller and Purchaser may agree.

**4.2 Seller's Closing Documents and Deliveries.** At Closing, Seller shall execute, acknowledge (where appropriate), and deliver to Purchaser the following, each dated as of the Closing Date:

**4.2.1** A Lease Purchase Agreement in the form of Exhibit C attached hereto conveying to Purchaser possession of the Real Property, together with an option to purchase the Real Property, subject only to the Permitted Exceptions.

**4.2.2** A memorandum of Lease Purchase Agreement (“**Memorandum of Lease Purchase Agreement**”) in a form and substance agreeable to Seller in its reasonable discretion.

**4.2.3** A transferor’s certification stating that Seller is not a “foreign person”, “foreign partnership”, “foreign trust”, “foreign estate”, or “disregarded entity” as those terms are defined in Section 1445 of the Internal Revenue Code.

**4.2.4** All documents and instruments which (a) Purchaser or Title Company may reasonably determine are necessary to evidence the authority of Seller to enter into and perform this Agreement and the documents and instruments required to be executed and delivered by Seller pursuant to this Agreement, or (b) may be required of Seller under applicable law, including any revenue or tax certificates or statements, or any affidavits, certifications or statements relating to the environmental condition of any of the Real Property, the presence (or absence) of storage tanks about the Real Property, or the extent of compliance of any of the Real Property with applicable law.

**4.2.5** A settlement statement consistent with this Agreement executed by Seller.

**4.2.6** A bill of sale conveying to the Purchaser in the form attached hereto as Exhibit

E.

**4.3 Purchaser’s Closing Documents.** At Closing, Purchaser shall execute, acknowledge (where appropriate), and deliver to Seller the following, each dated as of the Closing Date:

**4.3.1** The Lease Purchase Agreement.

**4.3.2** All documents and instruments which (a) Seller or Title Company may reasonably determine are necessary to evidence the authority of Purchaser to enter into and perform this Agreement and the documents and instruments required to be executed and delivered by Purchaser pursuant to this Agreement, or (b) may be required of Purchaser under applicable law including any revenue or tax certificates or statements.

**4.3.3** A settlement statement consistent with this Agreement executed by Purchaser.

**4.3.4** All other documents reasonably determined by Seller to be necessary to transfer the Real Property.

**4.4 Closing Adjustments.** The following adjustments shall be made at Closing:

**4.4.1** Seller shall pay all real estate taxes that are liens for prior years. All real estate taxes and other liens that are due and payable in the fiscal year in which possession is given will be prorated between the Seller and the Purchaser (based upon the possession date). The Seller shall be given a credit for such proration at closing. Any real estate taxes allocable to the period subsequent to the Closing Date shall be paid by Purchaser pursuant to the terms of the Lease Purchase Agreement.

**4.4.2** Seller shall pay the portions of special assessments (and charges in the nature of or in lieu of such assessments) currently due and constituting a lien with respect to any of the Real Property as of the Closing Date. All portions of any currently levied special assessments payable in whole or in part in future fiscal years will be the sole responsibility of the Seller.

**4.4.3** Seller shall pay all state deed or transfer tax regarding the deed to be delivered by Seller to Purchaser. Purchaser shall pay any mortgage registry tax regarding any mortgage given by Purchaser on the Real Property as of the Closing Date.

**4.4.4** Purchaser shall pay the cost of recording all documents, including the Memorandum of Lease Purchase Agreement to be delivered by Seller to Purchaser.

**4.4.5** Seller shall pay for the costs of the Commitment.

**4.4.6** Seller shall pay for a Survey.

**4.4.7** Seller shall pay for a zoning report of the Property. However, Purchaser shall provide the name and contact information of the vendor before ordering the zoning report for Seller's approval, which approval shall not be unreasonably withheld.

**4.4.8** Seller shall pay any Closing fee payable to Title Company with respect to this transaction.

**4.4.9** All utility expenses, including water, fuel, gas, electricity, telephone, sewer, trash removal, heat, and all other operating costs for services furnished to or provided for the Property shall be allocated between Seller and Purchaser as of the Closing Date, so that Seller pays that part of operating costs payable before and on the Closing Date, and Purchaser pays that part of operating costs payable after the Closing Date.

**4.4.10** Purchaser shall pay all charges and costs of its inspection, testing, and due diligence in connection with this transaction.

**4.4.11** Except as provided in Article 13, Purchaser and Seller shall each pay its own attorneys' fees incurred in connection with this transaction.

If any of the amounts allocated under this Section 4.4 cannot be calculated with complete precision at Closing because the amount or amounts of one or more items included in such calculation are not then known, then such calculation shall be made on the basis of the reasonable estimates of Purchaser and Seller, subject to prompt adjustment (by additional payment or refund, as necessary) when the amount of any such item or items become known.

## ARTICLE 5. TITLE EXAMINATION

**5.1 Title Evidence.** Within Twenty (20) days of the Effective Date, Seller shall furnish the Title Evidence to Purchaser (the "Initial Title Evidence"). Within Five (5) days after the Replat, Seller shall furnish updated Title Evidence to Purchaser (the "Updated Title Evidence").

**5.2 Purchaser's Objections.** Purchaser shall be allowed until the first business day occurring thirty (30) days after the Effective Date for the examination thereof and making any objections to the marketability of title to the Real Property based on any items appearing in the Initial Title Evidence. Purchaser shall be allowed until the Contingency Date to make any objections to the marketability of title to the Real Property based on any additional items appearing in the Updated Title Evidence, but not included in the Initial Title Evidence. Purchaser shall not object to any of the Permitted Exceptions. Any objections not made by the applicable dates shall be deemed to be waived by Purchaser and shall be Permitted Exceptions.

**5.3 Permitted Exceptions.** The interests in the Real Property shall be conveyed subject to (i) those matters set forth on Exhibit B attached hereto, (ii) such liens, claims, municipal betterments, encumbrances, exceptions and matters as Purchaser's attorney reasonably shall be willing to (A) omit as exceptions to title or (B) except with escrow or other security against collection out of or enforcement against the Real Property with respect to the title opinion of Purchaser's attorney, (iii) the lien of real estate taxes, assessments, water rates or meter charges and sewer rents subject to adjustment as provided herein, (iv) notices of violation to the extent expressly permitted by this Agreement, and (v) title and survey matters deemed to have been accepted by Purchaser in accordance with this Agreement (the matters set forth in this Section 5.3 being collectively referred to as the "Permitted Exceptions").

The existence of any mortgages, liens, county or municipal betterments, claims or encumbrances, or unpaid franchise or business corporation taxes which are not Permitted Exceptions shall not be grounds for an objection to title provided that properly executed instruments in recordable form necessary to satisfy the same are delivered to Purchaser at the Closing together with the required recording and/or filing fees.

**5.4 Correction of Title.** Seller shall use commercially reasonable efforts to cause the Commitment to obligate the Title Company to issue a policy that will guarantee Purchaser's title to be in the condition required herein (including Permitted Exceptions) as of the Closing Date. In the event that, despite Seller's best efforts, the Commitment does not conform to such standards by the Closing Date, Purchaser shall have the right to terminate this Agreement.

## ARTICLE 6. CONDITIONS PRECEDENT

**6.1 Conditions In Favor Of Purchaser.** The obligations of Purchaser under this Agreement are contingent upon each of the following:

**6.1.1** On or before the Contingency Date, Purchaser shall have determined that it is satisfied with the matters and conditions disclosed by the reports, investigations and tests received or performed by Purchaser pursuant to Sections 8.1 and 8.2.

**6.1.2** On the Closing Date, each of the representations and warranties of Seller in Section 7.1 shall be true and correct as if the same were made on the Closing Date.

**6.1.3** On the Closing Date, Seller shall have performed all of the obligations required to be performed by Seller under this Agreement as and when required under this Agreement.

If any conditions in this Section 6.1 have not been satisfied on or before the applicable date set forth in this Section 6.1 with respect to each condition, then Purchaser may terminate this Agreement by notice to Seller on or before the applicable date, subject, however, to Article 14. To the extent that any of the conditions in this Section 6.1 require the satisfaction of Purchaser, such satisfaction shall be determined by Purchaser in its reasonable discretion. The conditions in this Section 6.1 are specifically stated and for the sole benefit of Purchaser. Purchaser in its discretion may unilaterally waive (conditionally or absolutely) the fulfillment of any one or more of the conditions, or any part thereof, by notice to Seller.

**6.2 Conditions In Favor of Seller.** The obligations of Seller under this Agreement are contingent upon each of the following:

**6.2.1** Each of the representations and warranties of Purchaser in Section 7.2 shall be true and correct as if the same were made on the Closing Date.

**6.2.2** Purchaser shall have performed all of the obligations required to be performed by Purchaser under this Agreement as and when required under this Agreement.

**6.2.3** The approval of the Investment Committee of Seller (the "Board"), which approval Purchaser acknowledges Seller will not seek until the Contingency Date has passed and Purchaser has failed to exercise its right of termination of this Agreement under Section 5.4 and Section 6.1. Seller makes no representation with regard to the likelihood of approval of this Agreement or the transaction contemplated herein by its Board. Seller shall have a period of Fifteen (15) business days after the Contingency Date to obtain such approval by the Board. If for any reason the Board does not approve this Agreement or the transaction contemplated herein, this Agreement shall terminate, the Title Company shall return the Earnest Money to Purchaser and neither party shall have any further obligations or rights hereunder.

**6.2.4** The execution of the Lease Purchase Agreement and Memorandum of Lease Purchase Agreement by Seller and Purchaser.

**6.2.5** Seller shall have received evidence satisfactory to Seller in its sole discretion that the Replat shall have been approved by all applicable governmental authorities, is valid and effective and has been recorded in the real property records of Hall County, Nebraska.

**6.2.6** The execution and recordation of a general access and utility easement agreement and such additional easements as Seller may determine are reasonably necessary to Seller's use and enjoyment of the Seller Parcel.

**6.2.7** Seller's approval of Purchaser's financial statements and the collateral securing the payment of the Purchaser's obligations under the Lease Purchase Agreement, in Seller's sole discretion.

If any of the conditions in this Section 6.2 have not been on or before the applicable date set forth in this Section 6.2 with respect to each condition, then Seller may terminate this Agreement by notice to Purchaser on or before the Closing Date, subject, however, to Article 14. The conditions in this Section 6.2 are specifically stated and for the sole benefit of Seller. Seller in its discretion may unilaterally waive (conditionally or absolutely) the fulfillment of any one or more of the conditions, or any part thereof, by notice to Purchaser.

## **ARTICLE 7. REPRESENTATIONS AND WARRANTIES**

**7.1 Seller's Representations and Warranties.** Seller represents and warrants to Purchaser as of the date of this Agreement as follows:

**7.1.1** Seller is duly organized, validly existing and in good standing under the laws of the State of Iowa, and is duly qualified to transact business in the State of Nebraska. Seller has the requisite power and authority to enter into and perform this Agreement and the documents and instruments required to be executed and delivered by Seller pursuant hereto. This Agreement has been duly executed and delivered by Seller and is a valid and binding obligation of Seller enforceable in accordance with its terms. This Agreement and the documents and instruments required to be executed and delivered by Seller pursuant hereto have each been duly authorized by all necessary action on the part of Seller and that such execution, delivery, and performance does and will not conflict with or result in a violation of Seller's organizational or charter documents or any judgment, order, or decree of any court or arbiter to which Seller is a party, or any agreement to which Seller and/or any of the Property is bound or subject.

**7.1.2** Seller has not (a) made a general assignment for the benefit of creditors, (b) filed any involuntary petition in bankruptcy or suffered the filing of any involuntary petition by Seller's creditors, (c) suffered the appointment of a receiver to take possession of all or substantially all of Seller's assets, (d) suffered the attachment or other judicial seizure of all, or substantially all, of Seller's assets, (e) admitted in writing its inability to pay its debts as they come due, or (f) made an offer of settlement, extension or composition to its creditors generally.

**7.1.3** Seller is not a "foreign person", "foreign partnership", "foreign trust" "foreign estate", or "disregarded entity" as those terms are defined in Section 1445 of the Internal Revenue Code.

**7.1.4** All representations contained in this Section 7.1 shall survive Closing and remain in full force and effect until liability hereunder relating thereto is barred by all applicable statutes of limitation.

**7.2 Purchaser's Representations and Warranties.** Purchaser represents and warrants to Seller as of the date of this Agreement as follows:

**7.2.1** Purchaser is duly organized, validly existing and in good standing under the laws of the State of Nebraska, and is duly qualified to transact business in the State of Nebraska. Purchaser has the requisite power and authority to enter into and perform this Agreement and the documents and instruments required to be executed and delivered by Purchaser pursuant hereto. This Agreement has been duly executed and delivered by Purchaser and is a valid and binding obligation of Purchaser enforceable in accordance with its terms. This Agreement and the documents and instruments required to be executed and delivered by Purchaser pursuant hereto have each been duly authorized by all necessary action on the part of Purchaser and that such execution, delivery and performance does and will not conflict with or result in a violation of Purchaser's organizational or charter documents or any judgment, order, or decree of any court or arbiter to which Purchaser is a party, or any agreement to which Purchaser and/or any of the Property is bound or subject.

**7.2.2** Purchaser has not (a) made a general assignment for the benefit of creditors, (b) filed any involuntary petition in bankruptcy or suffered the filing of any involuntary petition by Purchaser's creditors, (c) suffered the appointment of a receiver to take possession of all or substantially all of Purchaser's assets, (d) suffered the attachment or other judicial seizure of all, or substantially all, of Purchaser's assets, (e) admitted in writing its inability to pay its debts as they come due, or (f) made an offer of settlement, extension, or composition to its creditors generally.

**7.2.3** Purchaser and each person or entity acting on behalf of Purchaser is (a) (i) not currently identified on the Specially Designated Nationals and Blocked Persons List maintained by the Office of Foreign Assets Control, Department of the Treasury ("OFAC") and/or on any other similar list maintained by OFAC pursuant to any authorizing statute, executive order or regulation (collectively, the "List"), and (ii) not a person or entity with whom a citizen of the United States is prohibited to engage in transactions by any trade embargo, economic sanction, or other prohibition of United States law, regulation, or Executive Order of the President of the United States, (b) none of the funds or other assets of Purchaser constitute property of, or are beneficially owned, directly or indirectly, by any Embargoed Person (as hereinafter defined), (c) no Embargoed Person has any interest of any nature whatsoever in Purchaser (whether directly or indirectly), (d) Purchaser has implemented procedures, and will consistently apply those procedures, to ensure the foregoing representations and warranties remain true and correct at all times.

The term "Embargoed Person" means any person, entity or government subject to trade restrictions under U.S. law, including but not limited to, the International Emergency Economic Powers Act, 50 U.S.C. §1701 et seq., The Trading with the Enemy Act, 50 U.S.C. App. 1 et seq., and any Executive Orders or regulations promulgated thereunder with the result that the investment in Purchaser is prohibited by law or Purchaser is in violation of law.

**7.2.4** All representations contained in this Section 7.2 shall survive Closing and remain in full force and effect until liability hereunder relating thereto is barred by all applicable statutes of limitation.

## **ARTICLE 8. INSPECTION; CONDITION OF PROPERTY AT CLOSING**

**8.1 Right of Entry.** During the Executory Period, Purchaser and its employees, agents and independent contractors shall have the right to enter the Real Property with a representative of Seller during normal business hours and upon reasonable prior notice to Seller to inspect the same, perform surveys, environmental assessments, soil and other tests and for other investigations and activities consistent with the purposes of this Agreement; provided, however, Purchaser shall not perform any invasive testing without the prior written consent of Seller. Purchaser shall restore any damage to the Real Property caused by such inspection at Purchaser's sole cost and shall indemnify, defend and hold Seller harmless from all liabilities incurred by Seller and arising out of any such entry. The foregoing indemnity shall survive termination of this Agreement. Purchaser shall deliver to Seller copies of any reports Purchaser obtains in connection with such inspection within a reasonable time after the same are received by Purchaser. At all times during the performance of any of Purchaser's investigations and prior to entering the Real Property pursuant to this Section 8.1, Purchaser obtain a policy of comprehensive general liability insurance, with an insurance company licensed to do business in the State of Nebraska and having a rating of at least "A-VII" by A.M. Best Company with a combined single limit of not less than Five Million Dollars (\$5,000,000.00) on an occurrence basis for bodily or personal injury or death and Ten Million (\$10,000,000.00) aggregate per location, insuring all activity and conduct of Purchaser and its employees, agents, and independent contractors during any such entry, including property damage, personal injury or death and contractual liability coverage. Seller shall be named an insured on such insurance policy, and Purchaser shall provide proof of such insurance to Seller, in a form reasonably acceptable to Seller, prior to any such entry.

**8.2 Delivery Requirements.** To the extent not previously delivered by Seller to Purchaser, Seller shall deliver to Purchaser within Fifteen (15) days after the Effective Date copies of the Reports with respect to the Real Property to the extent in the possession and control of Seller. Purchaser understands that the data set forth in said reports is provided for informational purposes only, and Purchaser acknowledges and agrees that (a) Seller makes no warranty or representation whatsoever as to the accuracy, appropriateness, or completeness thereof, and (b) Purchaser and/or any third party acting or claiming by, through, or under Purchaser shall not rely thereon, but shall rely instead on their own independent investigations and tests.

**8.3 Condition of Property.** Purchaser, for Purchaser and Purchaser's successors and assigns, releases Seller from, and waives all claims and liability against Seller for, any structural, physical, or environmental conditions at the Real Property and further releases Seller from, and waives all liability against Seller attributable to, the structural, physical, and environmental condition of the Property, including without limitation the presence, discovery, or removal of any lead, asbestos containing materials, or any other Hazardous Material in, at, about, or under the Property, or for, connected with, or arising out of any and all claims causes of action based upon any Hazardous Materials Laws. Purchaser takes responsibility and liability for all obligations attributable to any Hazardous Material in, at, under, or about the Property. Seller makes no representations or warranties whatsoever to Purchaser regarding the presence or absence of any Hazardous Material. Purchaser hereby acknowledges and agrees that it shall rely solely on the investigations, information, studies, and reports prepared by and through Purchaser, at its sole cost and expense, with regard to Hazardous Material. Purchaser shall make such studies and investigations, conduct such tests and surveys, and engage such specialists as Purchaser deems appropriate to evaluate fairly the Real Property and its risks from a Hazardous Material standpoint.

**8.4 "As Is" Sale.** PURCHASER ACKNOWLEDGES THAT IT WILL HAVE ADEQUATE OPPORTUNITY TO INSPECT THE PROPERTY AND ACCEPTS THE RISK THAT ANY INSPECTION MAY NOT DISCLOSE ALL MATERIAL MATTERS AFFECTING THE PROPERTY. SUBJECT ONLY TO THE TERMS OF SECTION 7.1, PURCHASER AGREES TO ACCEPT THE PROPERTY IN ITS "AS IS" "WHERE IS" AND "WITH ALL FAULTS" CONDITION AT CLOSING WITHOUT ANY REPRESENTATION OR WARRANTY WHATSOEVER INCLUDING AS TO MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND WITHOUT ANY RIGHT OF SET-OFF OR REDUCTION IN THE LEASE PRICE.

## **ARTICLE 9. OPERATION PENDING CLOSING**

During the Executory Period, Seller shall (a) operate, maintain, and manage the Real Property in a manner substantially consistent with Seller's past practices, (b) not lease, convey, or otherwise transfer any such Property, and (c) execute no contracts, leases, or other agreements regarding any of the Real Property that cannot be terminated on the Closing Date without consulting with Purchaser. Notwithstanding the foregoing or any other provision contained herein, Seller's hereby reserve the right to at any time mortgage their right, title or interest in such Property or to renew or extend any existing mortgage for any amount not exceeding 75% of the then unpaid balance of the Lease Price herein provided.

## **ARTICLE 10. CASUALTY**

If prior to Closing any material portion of the Property is damaged or destroyed by fire or other casualty, Seller shall immediately give notice thereof to Purchaser, and Purchaser at its option (to be exercised within thirty (30) days after Seller's notice) may either (a) terminate this Agreement, or (b) proceed to Closing and receive at Closing either a payment or an assignment of all amounts recovered or recoverable by Seller on account of property insurance actually maintained

by Seller on the Property. As used in this Article 10, the term “material portion of the Property” shall mean damage to the Real Property that would cost in excess of Twenty-Five Percent (25%) of the Lease Price to repair.

#### **ARTICLE 11. CONDEMNATION**

If prior to Closing eminent domain proceedings are commenced against a material portion of the Property, Seller shall immediately give notice thereof to Purchaser, and Purchaser at its option (to be exercised within thirty (30) days after Seller’s notice) may either (a) terminate this Agreement, or (b) proceed to Closing and receive at Closing either a credit against the Lease Price in the amount of the award, in the case of a completed eminent domain proceeding, or an assignment of all rights in eminent domain, in the case of a pending eminent domain proceeding. As used in this Article 11, the term “material portion of the Property” shall mean a portion of the Real Property having a fair market value in excess of Twenty Five Percent (25%) of the Lease Price.

#### **ARTICLE 12. BROKERS**

Each party represents that no broker, finder or other party is entitled to a commission or other compensation or was instrumental or had any role in bringing about this agreement. Each party agrees that should any claim be made for a commission, finder’s fee or other compensation, such party who dealt with such other broker or finder or through whom any such claim shall be asserted will defend and hold the other party free and harmless from any and all claims, liabilities, losses, damages, costs or expenses including, without limitation, reasonable attorneys’ fees and expenses, in connection with the falsity of the representation set forth above and any such claim asserted. Each party hereby indemnifies and agrees to hold the other party harmless from and against any and all costs arising or resulting, directly or indirectly, out of any claim by any broker or finder in connection with this transaction due to their respective acts. The provisions of this Article 12 shall survive termination of this Agreement.

#### **ARTICLE 13. DEFAULT**

If either party shall default in any of their respective obligations under this Agreement, the other party, by notice to such defaulting party specifying the nature of the default and the date on which this Agreement shall terminate (which date shall be not less than Fifteen (15) days after the giving of such notice), may terminate this Agreement, and upon such date, unless the default so specified shall have been cured, this Agreement shall terminate. In the case of any default by Purchaser, Seller’s remedies shall be (a) termination of this Agreement as provided above and the Earnest Money shall be promptly forfeited to Seller as liquidated damages (b) waive such default and consummate the transactions contemplated hereby in accordance with the terms of this Agreement, or (c) any remedy available to Seller at law including, but not limited to, specific performance. In the case of any default by Seller, Purchaser’s remedies shall be (a) termination of this Agreement as provided above, in which event the Earnest Money shall be returned to Purchaser, (b) waive such default and consummate the transactions contemplated hereby in accordance with the terms of this Agreement, or (c) seek specific performance. In any action or

proceeding to enforce this Agreement or any term hereof, the prevailing party shall be entitled to recover its reasonable costs and attorneys' fees. No termination of this Agreement shall release any party from any indemnity obligations on its part under this Agreement which this Agreement specifically provides are to survive a termination hereof.

#### **ARTICLE 14. TERMINATION; CONFIRMATION**

Except as expressly provided in this Agreement to the contrary, if this Agreement is terminated pursuant to the terms hereof, the Earnest Money shall be returned to Purchaser and upon such return the respective rights of Purchaser and Seller arising out of this Agreement shall immediately cease with the exception of (a) the provisions of Section 7.1 and 7.2, (b) the indemnity in Section 8.1, and (c) the indemnity under Article 12.

#### **ARTICLE 15. ADDITIONAL EASEMENTS**

Purchaser agrees to grant such additional easements, rights of ways or other instruments in favor of the Seller Parcel granting access to utilities and sewer services, rights of ingress or egress, access to shared parking facilities, access to drainage facilities and other rights necessary to Seller's use of the property, as the Seller may reasonably request from time to time and do such other reasonable acts as may be necessary and proper in the opinion of Seller to carry out the foregoing.

#### **ARTICLE 16. ASSIGNABILITY**

Purchaser may not assign its rights under this Agreement without the prior consent of Seller, which consent may be given or withheld by Seller in its discretion.

#### **ARTICLE 17. NOTICES**

Any notice, consent, waiver, request or other communication required or provided to be given under this Agreement shall be in writing and shall be sufficiently given and shall be deemed given when delivered personally or when mailed by certified or registered United States mail, return receipt requested, postage prepaid, or when dispatched by nationally recognized overnight delivery service, in any event, addressed to the party's address as follows:

If to Purchaser:	Grand Island Public Schools Attn: Dr. Tawana Grover, Superintendent 123 S. Webb Road PO Box 4904 Grand Island, NE 68802
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with a copy to: Grand Island Public Schools  
Attn: Virgil Harden, CFO  
123 S. Webb Road  
PO Box 4904  
Grand Island, NE 68802

If to Seller: Principal Life Insurance Company  
Corporate Real Estate  
711 High Street, 711-1D79  
Des Moines, IA 50392  
Attn: Bill G. Johnson  
Johnson.Bill.G@principal.com

with a copy to: Principal Life Insurance Company  
711 High Street  
Des Moines, Iowa 50392-1360  
Attn: Andrew Miller  
[Miller.Andrew@principal.com](mailto:Miller.Andrew@principal.com)  
Phone: 515-235-5889

with an additional copy to: Dickinson, Mackaman, Tyler & Hagen, PC  
699 Walnut Street, Suite 1600  
Des Moines, IA 50309  
Attn: Benjamin D. Bruner  
bbruner@dickinsonlaw.com  
Phone: (515) 244-2600

or to such party at such other address as such party, by Ten (10) days' prior written notice given as herein provided, shall designate, provided that no party may require notice to be sent to more than Two (2) addresses. Any notice given in any other manner shall be effective only upon receipt by the addressee.

## **ARTICLE 18. MISCELLANEOUS**

**18.1 Entire Agreement; Modification.** This Agreement embodies the entire agreement and understanding between Purchaser and Seller, and supersedes any prior oral or written agreements, representations, and statements relating to this transaction. This Agreement may not be amended, modified, or supplemented except in a writing executed by both Purchaser and Seller. No term of this Agreement shall be waived unless done so in writing by the party benefited by such term.

**18.2 Survival; No Merger.** The terms of this Agreement shall survive and be enforceable after the Closing and shall not be merged therein.

**18.3 Governing Law; Waiver of Jury Trial.** This Agreement shall be governed by the laws of the State of Nebraska. In recognition of the benefits of having any disputes in connection with this Agreement resolved by an experienced and expert person, Seller and Purchaser hereby agree that any suit, action or proceeding (whether a claim or counterclaim) brought or instituted by a party to this Agreement or any event, transaction or occurrence arising out of or in any way connected with this Agreement or the Property, or the dealings of the parties with respect thereto, shall be tried only by a court and not by a jury. Each party expressly waives any right to a trial by jury in any such suit, action or proceeding.

**18.4 Severability.** If any term of this Agreement or any application thereof shall be invalid or unenforceable, the remainder of this Agreement and any other application of such term shall not be affected thereby.

**18.5 Time of the Essence.** Time is of the essence under this Agreement.

**18.6 Binding Effect.** This Agreement shall inure to the benefit of and shall bind the respective heirs, executors, administrators, successors and assigns of Purchaser and Seller.

**18.7 Counterparts; Facsimile Signatures.** This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which together shall constitute one instrument. Signatures to this Agreement, any amendment hereto and any notice given hereunder, transmitted by telecopy shall be valid and effective to bind the party so signing. Each party agrees to promptly deliver an execution original of this Agreement (and any amendment hereto) with its actual signature to the party, but the failure to do so shall not affect the enforceability of this Agreement (or any amendment hereto), it being expressly agreed that each party to this Agreement shall be bound by its own telecopied/digital signature and shall accept the telecopied/digital signature of the other party to this Agreement.

**18.8 No Third Party Beneficiaries.** Except as otherwise specifically provided in this Agreement, no rights, privileges or immunities of either Seller or Purchaser under this Agreement shall inure to the benefit of any third-party, nor shall any third-party be deemed to be a beneficiary of any of the provisions contained in this Agreement.

**18.9 Rules of Construction.** In interpreting this Agreement, the following rules of construction shall be used.

**18.9.1 Construction.** The rule of strict construction shall not apply to this Agreement. This Agreement shall not be interpreted in favor of or against either Purchaser or Seller merely because of their respective efforts in preparing it.

**18.9.2 Captions, Gender, Number, And Language of Inclusion.** The article and section headings in this Agreement are for convenience of reference only and shall not define, limit or prescribe the scope or intent of any term of this Agreement. As used in this Agreement, the singular shall include the plural and vice versa, the masculine, feminine, and neuter adjectives shall include one another, and the following words and phrases shall have the following meanings: (a) “**including**” shall mean “including but

not limited to”; (b) **“terms”** shall mean “terms, provisions, duties, covenants, conditions, representations, warranties, and indemnities”; (c) **“any of the Property”** or **“any of the Real Property”** shall mean “the Property or any part thereof or interest therein” or “the Real Property or any part thereof or interest therein”, as the case may be; (d) **“rights”** shall mean “rights, duties, and obligations”; (e) **“liabilities”** shall mean “liabilities, obligations, damages, fines, penalties, claims, demands, costs, charges, judgments, and expenses, including reasonable attorneys’ fees”; (f) **“incurred by”** shall mean “imposed upon or suffered or incurred or paid by or asserted against”; (g) **“applicable law”** shall mean “all applicable federal, state, county, municipal, local, or other laws, statutes, codes, ordinances, rules, and regulations”; (h) **“about the Property”** or **“about the Real Property”** shall mean “in, on, under, or about the Property” or “in, on, under, or about the Real Property”, as the case may be; (i) **“operation”** shall mean “use, non-use, possession, occupancy, condition, operation, maintenance, or management”; and (j) **“this transaction”** shall mean “the purchase, sale, and related transactions contemplated by this Agreement”.

**18.10 Time Periods.** Any reference in this Agreement to the time for performance of obligations or elapsed time shall mean consecutive days, months or years, as applicable. In the event the time for performance of any obligation hereunder expires on the day that is not a Business Day, the time for performance shall be extended to the next Business Day.

IN WITNESS WHEREOF, Purchaser and Seller have caused this Agreement to be executed and delivered as of the date first-above written.

**END OF ARTICLES / SIGNATURES ON FOLLOWING PAGES**

**SELLER:**

**PRINCIPAL LIFE INSURANCE COMPANY,**  
an Iowa corporation f/k/a PRINCIPAL MUTUAL  
LIFE INSURANCE COMPANY f/k/a BANKERS  
TRUST COMPANY

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Its: \_\_\_\_\_

**PURCHASER:**

**GRAND ISLAND PUBLIC SCHOOLS**

By: Bonnie M. Hinkle  
Name: Bonnie M. Hinkle  
Its: Board of Education President

## JOINDER OF TITLE COMPANY

First American Title Company (“**Title Company**”) hereby acknowledges receipt of Earnest Money in the amount of Fifty Thousand Dollars and No/100 Dollars (\$50,000.00) pursuant to the attached Purchase and Sale Agreement (the “**Purchase Agreement**”), and agrees to act as escrow agent and hold and disburse the Earnest Money in accordance with the terms of this Joinder and the attached Purchase Agreement.

All Earnest Money shall be held in an FDIC insured interest-bearing account with interest accruing to the benefit of Purchaser, unless Seller receives the Earnest Money pursuant to the Purchase Agreement, in which event the interest shall also be disbursed to the Seller.

The sole duties of Title Company shall be those described herein, and Title Company shall be under obligation to determine whether the other parties hereto are complying with any requirements of law or the terms and conditions of any other agreements among said parties. Title Company may conclusively rely upon and shall be protected in acting upon any notice, consent, order or other document believed by it to be genuine and to have been signed or presented by the proper party or parties, consistent with reasonable due diligence on Title Company’s part. Title Company may consult the advice of counsel with respect to any issue concerning the interpretation of its duties hereunder. Purchaser and Seller hereby acknowledge such fact and indemnify and hold harmless Title Company from any action taken by it in good faith in reliance thereon. Title Company shall have no duty of liability to verify any such notice, consent, order or other document, and its sole responsibility shall be to act as expressly set forth in the Purchase Agreement. Title Company shall be under no obligation to institute or defend any action, suit or proceeding in connection with this Agreement. If any dispute arises with respect to the disbursement of any monies, Title Company may continue to hold the same or commence an action in interpleader and in connection therewith remit the same to a court of competent jurisdiction pending resolution of such dispute, and the parties hereto hereby indemnify and hold harmless Title Company for any action taken by it in good faith in the execution of its duties hereunder.

Title Company has executed this Joinder as of the date provided below.

Dated: \_\_\_\_\_, 2020

**First American Title Company**

By \_\_\_\_\_

Name: \_\_\_\_\_

Its \_\_\_\_\_



## EXHIBIT B

### Permitted Exceptions

1. Zoning, land use, and building regulations, laws, ordinances, and requirements adopted by any governmental or quasi-governmental or municipal authority having jurisdiction thereof, and amendments and additions thereto now in force and effect, which relate to the Property, and are not violated by the current use thereof.

2. State of facts shown on any survey brought down to date, provided such additional state of facts do not render title to the Real Property uninsurable.

3. Encroachments of improvements on adjoining properties upon the Real Property and encroachments of improvements on the Real Property on adjoining properties and streets; and variations between tax lot lines and lines of record title.

4. Rights of utility companies to lay, maintain and repair pipes, lines, conduits, cable boxes and all other installations on, under and across the Real Property and any rights, easements and licenses in favor of, or agreements with, any public utility company, including but not limited to, water, sewer, gas, electricity, telephone, telegraph and cable television services and private sewer agreements, if any.

5. All notices of violations of law or county or municipal ordinances, orders or requirements noted in or issued by any state, county, or municipal authorities having jurisdiction, now or hereafter against or affecting the Property, except as expressly provided otherwise herein.

6. Subject to adjustment as herein provided, real estate taxes, tax liens, water, sewer, solid waste, and other utility charges, municipal and county betterments, assessments, and the liens related to any of the foregoing.

7. Encroachments of parking lots, curbs or other improvements on the Real Property upon any sidewalk or public or private right of way adjoining the Property.

## EXHIBIT C

### Lease Purchase Agreement

#### **LEASE PURCHASE AGREEMENT**

**THIS LEASE PURCHASE AGREEMENT** dated as of [\_\_\_\_ \_], 2020 (this “Lease”), between **PRINCIPAL LIFE INSURANCE COMPANY**, an Iowa corporation (together with its successors and assigns, “Principal Life”), as lessor, and **HALL COUNTY SCHOOL DISTRICT 0002 (GRAND ISLAND PUBLIC SCHOOLS)**, IN THE STATE OF **NEBRASKA**, a School District organized and existing under the laws of the State of Nebraska (the “District”), as lessee.

#### **WITNESSETH:**

WHEREAS, Principal Life desires to lease the Leased Property (as defined below) to the District, all subject to the terms and conditions and for the purposes set forth in this Lease; and

WHEREAS, the District is authorized under the constitution and laws of the State of Nebraska enter into this Lease for the purposes set forth herein,

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

#### **DEFINITIONS**

**Definitions.** The following additional terms shall have the meanings specified below:

*“Additional Rentals”* means the cost of all (a) reasonable expenses and fees of Principal Life related to the performance of the provisions of this Lease related to the Leased Property, or otherwise incurred at the request of the District, (b) taxes, if any, insurance premiums, utility charges, maintenance, upkeep, repair, improvement and replacement in respect of the Leased Property, and (c) all other charges and costs which the District assumes or agrees to pay as Additional Rentals hereunder (together with all interest and penalties that may accrue thereon in the event that the District shall fail to pay the same). Additional Rentals do not include Base Rentals.

*“Anti-Corruption Laws”* means all laws, rules, and regulations of any jurisdiction applicable to the District from time to time concerning or relating to bribery or corruption.

*“Authorized Officer of the District”* means any person authorized by resolution of the Board of Education of the District to perform any act or execute any document.

“*Base Rentals*” means the payments payable by the District during the Lease Term pursuant to Section 6.01 of this Lease and as set forth in Exhibit B, as it may be amended hereunder from time to time, which constitute the payments payable by the District for and in consideration of the right to use the Leased Property during the Lease Term.

“*Base Rental Payment Dates*” means [the first day of \_\_\_\_\_ each \_\_\_\_\_] during the Lease Term.

“*Business Day*” means any day other than a Saturday, a Sunday or a day on which banks in Des Moines, Iowa are closed.

“*Counsel*” means an attorney at law or law firm (who may be counsel for Principal Life or the District) who is satisfactory to both the District and Principal Life.

“*District*” means Hall County School District 0002 (Grand Island Public Schools), in the State of Nebraska, a school district duly created, organized and existing under and by virtue of the laws of the State of Nebraska.

“*Environmental Regulations*” is defined in Section 10.07.

“*Event of Default*” means one or more events of default as defined in Section 0 of this Lease.

“*Fiscal Year*” means the fiscal or budget year of the District.

“*Hazardous Substances*” is defined in Section 10.07.

“*Insurance Consultant*” means an independent person or firm acceptable to the District experienced in providing the specific type of insurance in question and capable of making an evaluation of the actuarial risk of loss from the types of events customarily covered by such insurance policies.

“*Lease Balance*” means, as of any date, the remaining Lease Balance shown in Exhibit B hereto as of the last preceding Base Rental Payment Date, together with any installments of the principal component of Base Rentals which have previously come due and remain unpaid.

“*Lease Remedy*” any remedial steps provided in Section 0 of this Lease whenever an Event of Default hereunder has happened and is continuing.

“*Lease Term*” means the term of this Lease beginning on the date of this Lease and ending on [\_\_\_\_\_, 2027], unless earlier terminated in accordance with the provisions hereof.

“*Leased Property*” means the real property legally described on Exhibit A attached hereto, together with all fixtures, permanent improvements and structures located, or to be located thereon, together with any and all additions thereto and modifications and replacements thereof in accordance with the terms and provisions of this Lease.

“*Net Proceeds*” when used with respect to any performance or payment bond proceeds, or proceeds of insurance, including self-insurance, required by this Lease, or proceeds from any condemnation award, or any proceeds resulting from default or breaches of warranty under any contract relating to the Leased Property or proceeds from any Lease Remedy, means the amount remaining after deducting from such proceeds (a) all expenses (including, without limitation, attorneys’ fees and costs) incurred in the collection of such proceeds or award; and (b) all other fees, expenses and payments due to Principal Life.

“*Permitted Encumbrances*” means those items listed in Exhibit C hereto.

“*Person*” means any natural person, firm, corporation, partnership, limited liability company, state, political subdivision of any state, other public body or other organization or association.

“*Purchase Option Price*” means the amount payable, at the option of the District, for the purpose of terminating this Lease with respect to the Leased Property and purchasing the interest of Principal Life in the Leased Property pursuant to Article 0 of this Lease. The Purchase Option Price shall be the amount necessary to pay the principal portion of all remaining Base Rental payments through the Lease Term as set forth in Exhibit B hereto, plus accrued interest since the payment date.

“*Sanctions*” means any economic or financial sanctions or trade embargoes imposed, administered or enforced from time to time by the U.S. government, including those administered by the Office of Foreign Assets Control of the U.S. Department of the Treasury or the U.S. Department of State.

“*Sanctioned Country*” means, at any time, a country or territory which is itself the subject or target of any Sanctions (at the time of this Lease, Cuba, Iran, North Korea, Sudan and Syria).

“*Sanctioned Person*” means, at any time, (a) any Person listed in any Sanctions-related list of designated Persons maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury or the U.S. Department of State, (b) any Person operating, organized or resident in a Sanctioned Country or (c) any Person owned or controlled by any such Person or Persons described in the foregoing clauses (a) or (b).

“*State*” means the State of Nebraska.

## **REPRESENTATIONS, COVENANTS AND WARRANTIES**

**Representations, Covenants and Warranties of the District.** The District represents, covenants and warrants as follows:

The District is a school district duly created, organized and existing under and by virtue of the constitution and laws of the State with full power and authority to enter into

this Lease and the transaction contemplated hereby and to perform all of its obligations hereunder.

The District has full power and authority to enter into the transactions contemplated by this Lease and has been duly authorized to execute and deliver this Lease by proper action of its governing body. This Lease is the valid, legal and binding obligation of the District enforceable in accordance with its terms except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws and equitable principles affecting creditor's rights generally. The District is authorized by Section 79-10,105, Reissue Revised Statutes of Nebraska, as amended, to enter into leases or lease-purchase agreements for the exclusive use of its individual jurisdiction for such buildings or equipment as the board determines necessary, which leases or lease-purchase agreements may extend a period of up to seven years and shall be payable from building funds or general funds.

The lease of the Leased Property by Principal Life to the District, as provided in this Lease, is necessary, desirable, advisable, in the public interest and consistent with the permissible scope of the District's authority. The District hereby declares its current need for the Leased Property and its current expectation that it will continue to need and use the Leased Property throughout the Lease Term.

Neither the execution and delivery of this Lease, nor the fulfillment of or compliance with the terms and conditions hereof, nor the consummation of the transactions contemplated hereby, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which the District is a party or by which the District is bound.

There is no proceeding pending or threatened in any court or before any governmental authority or arbitration board or tribunal challenging the validity of the proceedings of the governing body of the District authorizing this Lease or the power or authority of the District to enter into this Lease or the validity or enforceability of this Lease or that, if adversely determined, would adversely affect the transactions contemplated by this Lease or the interest of Principal Life under this Lease.

No event or condition that constitutes, or with the giving of notice or the lapse of time or both would constitute, an Event of Default exists.

The District has implemented and maintains in effect policies and procedures designed to ensure compliance by the District and its directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, and the District and its officers and employees and, to the knowledge of the District, its directors and agents, are in compliance with Anti-Corruption Laws and applicable Sanctions in all material respects. None of (a) the District or to the knowledge of the District, any of its directors, officers or employees, or (b) to the knowledge of the District, any agent of the District that will act in any capacity in connection with or benefit from this Lease, is a Sanctioned Person. Neither this Lease, any borrowing hereunder, the use of proceeds or other

transaction contemplated by this Lease will violate any Anti-Corruption Law or applicable Sanctions.

The District will maintain in effect and enforce policies and procedures designed to ensure compliance by the District and its directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions.

The District shall not use, and shall ensure that its directors, officers, employees and agents shall not use, the proceeds of this Lease, the Project or the Leased Property (A) in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any Person in violation of any Anti-Corruption Laws, (B) for the purpose of funding, financing or facilitating any activities, business or transaction of or with any Sanctioned Person, or in any Sanctioned Country, or (C) in any manner that would result in the violation of any Sanctions applicable to any party hereto. Notwithstanding any provisions to contrary contained herein, any violation of this provision shall constitute an immediate Event of Default hereunder.

**Representations and Covenants of Principal Life.** Principal Life represents and covenants as follows:

Principal Life has all requisite power to acquire legal interests in the Leased Property and to execute, deliver, enter into and perform the transactions contemplated by this Lease

## **LEASE OF LEASED PROPERTY**

Principal Life demises and leases its fee simple interest in the Leased Property to the District, and the District leases Principal Life's fee simple interest in the Leased Property from Principal Life, in accordance with the provisions of this Lease, subject only to Permitted Encumbrances, to have and to hold for the Lease Term.

## **LEASE TERM**

**Termination of Lease Term.** The Lease Term shall terminate upon the earliest of any of the following events:

the conveyance or release of all of the Leased Property to the District upon payment of the Purchase Option Price or all Base Rentals and Additional Rentals as provided in Section 0 and (b) of this Lease; or

an Event of Default and termination of this Lease under Article 0 of this Lease.

## **ENJOYMENT OF LEASED PROPERTY**

Principal Life hereby covenants that the District shall during the Lease Term peaceably and quietly have, hold and enjoy the Leased Property without suit, trouble or hindrance from Principal Life, except as expressly required or permitted by this Lease or applicable law. Principal Life shall, at the request and cost of the District, and, to the extent permitted by law, join and cooperate fully in any legal action in which the District asserts its right to such possession and enjoyment, or which involves the imposition of any taxes or other governmental charges on or in connection with the Leased Property.

The District also hereby consents to the inspection by Principal Life of all books, accounts and records maintained by the District with respect to the Leased Property and this Lease.

## **PAYMENTS BY THE DISTRICT**

### **Base Rentals and Additional Rentals.**

The District shall pay all Base Rentals directly to Principal Life during the Lease Term on the Base Rental Payment Dates and in the "Total Base Rentals" amounts set forth in Exhibit B, attached hereto and made a part hereof, as it may be amended from time to time hereunder.

The District may, at any time pay the then applicable Purchase Option Price related to the Leased Property for the purpose of terminating this Lease and purchasing Principal Life's fee simple interest in the Leased Property, as further provided in Article 0 of this Lease.

The District shall pay Additional Rentals during the Lease Term, if any, as herein provided. All Additional Rentals shall be paid by the District on a timely basis directly to the person or entity to which such Additional Rentals are owed.

The District will, in accordance with the requirements of law and its normal budgeting procedures, fully budget and appropriate sufficient funds for the current Fiscal Year to pay the Base Rentals and Additional Rentals scheduled to come due during the Lease Term, and to meet its other obligations for the Lease Term, and such funds will not be expended for other purposes.

The District hereby covenants and agrees that the Base Rentals and Additional Rentals hereunder do not exceed any limitation imposed by law, and that the Base Rentals and Additional Rentals are not such as may reasonably be expected to require the District to levy taxes in excess of any levy or budget limitation. The District shall continue to be responsible to raise funds to pay and to take all actions required to provide funds to pay

Base Rentals and Additional Rentals required hereunder from any power and source lawfully available. The District further covenants and agrees that throughout the Lease Term it will observe all budget and spending limitations now or hereafter imposed by law in such a manner that a sufficient portion of its tax levy or other money shall be lawfully available to pay the Base Rentals and Additional Rentals due hereunder.

**INTENTIONALLY DELETED.**

**Manner of Payment.** The Base Rentals and, if paid, the Purchase Option Price, shall be paid by the District by certified funds or other method of payment acceptable to Principal Life in lawful money of the United States of America as directed in writing by Principal Life.

The obligations of the District under this Lease to pay Base Rentals and Additional Rentals during the Lease Term on or before the date the same become due, and to perform all of its other obligations, covenants and agreements hereunder shall be absolute and unconditional, without notice or demand, and without abatement, deduction, set off, counterclaim, recoupment or defense or any right of termination or cancellation arising from any circumstance whatsoever, whether now existing or hereafter arising, and irrespective of whether Principal Life's title to the Leased Property or to any part thereof is defective or non-existent, and notwithstanding any damage to, loss, theft or destruction of the Leased Property or any part thereof, any failure of consideration or frustration of commercial purpose, the taking by eminent domain of title to or of the right of temporary use of all or any part of the Leased Property, legal curtailment of the District's use thereof, the eviction or constructive eviction of the District, any change in the tax or other laws of the United States of America, the State or any political subdivision thereof, any change in Principal Life's legal organization or status, or any default of Principal Life hereunder, and regardless of the invalidity of any action of Principal Life, and regardless of the invalidity of any portion of this Lease, and the District hereby waives the provisions of any statute or other law now or hereafter in effect contrary to any of its obligations, covenants or agreements under this Lease or which releases or purports to release the District therefrom.

**TITLE TO THE LEASED PROPERTY; LIMITATIONS ON ENCUMBRANCES**

**Title to the Leased Property.** Title to the Leased Property shall remain in Principal Life, subject to this Lease.

**No Encumbrance, Mortgage or Pledge of Leased Property.** Except as may be permitted by this Lease, the District shall not permit any mechanic's or other lien to remain against the Leased Property; provided that, if the District shall first notify Principal Life of the intention of the District to do so, the District may in good faith contest any mechanic's or other lien filed or established against the Leased Property, and in such event may permit, in Principal Life's sole discretion, the items so contested to remain undischarged and unsatisfied during the period of such contest and any appeal therefrom. Principal Life will cooperate fully with the District in any such contest, upon the request and at the expense of the District. Except as may be permitted by this Lease, the District shall not directly or indirectly create, incur, assume or

suffer to exist any mortgage, pledge, lien, charge, encumbrance or claim on or with respect to the Leased Property, except Permitted Encumbrances. The District shall promptly, at its own expense, take such action as may be necessary to duly discharge any such mortgage, pledge, lien, charge, encumbrance or claim not excepted above which was created, incurred, or suffered to exist.

## **MAINTENANCE; TAXES; INSURANCE AND OTHER CHARGES**

**Maintenance of the Leased Property by the District.** The District agrees that at all times during the Lease Term the District will maintain, preserve and keep all portions of the Leased Property or cause the Leased Property to be maintained, preserved and kept, in good order and condition, and that the District will from time to time make or cause to be made all necessary and proper repairs, except as otherwise provided in Section 0 of this Lease. Principal Life shall not have any responsibility for such maintenance or repairs or for the making of any additions, modifications or replacements to the Leased Property so long as this Lease is in full force and effect.

**Modification of the Leased Property, Installation of Furnishings and Machinery of the District.** The District shall have the privilege of making substitutions, additions, modifications and improvements to any portion of the Leased Property, at its own cost and expense; and the same shall be included under the terms of this Lease and shall become part of the Leased Property; provided, however, that such substitutions, additions, modifications and improvements shall not in any way damage the Leased Property or cause the Leased Property to be used for purposes other than lawful governmental or proprietary functions of the District (except to the extent of subleasing permitted under Section 0 hereof); and provided that the Leased Property, as improved or altered, upon completion of such substitutions, additions, modifications and improvements, shall be of a value not less than the value of the Leased Property immediately prior to making such substitutions, additions, modifications and improvements. The District shall provide written notice to Principal Life of any material additions, modifications or improvements that are made to any portion of the Leased Property.

The District may also, from time to time in its sole discretion and at its own expense, install machinery, equipment, and other tangible personal property in or on any Leased Property. All such machinery, equipment, and other tangible personal property shall remain the sole property of the District in which Principal Life shall have not any interest; provided, however, that any such machinery, equipment, and other tangible personal property which becomes permanently affixed to any Leased Property shall be included in the Leased Property pursuant to this Lease, in the event Principal Life shall reasonably determine that the Leased Property would be materially damaged or impaired by the removal of such machinery, equipment, or other tangible personal property.

The District shall not make any substitutions of real property constituting all or any portion of the Leased Property without the prior written consent of Principal Life. The District

and Principal Life acknowledge that any maintenance, repairs or replacement of fixtures does not constitute substitution of Leased Property under this Lease.

**Taxes, Other Governmental Charges and Utility Charges.** In the event that the Leased Property or any portion thereof shall, for any reason, be deemed subject to taxation, assessments or charges lawfully made by any governmental body, the District shall pay the amount of all such taxes, assessments and governmental charges when due, as Additional Rentals. With respect to special assessments or other governmental charges which may be lawfully paid in installments over a period of years, the District shall be obligated to provide for Additional Rentals only for such installments as are required to be paid during the ensuing Fiscal Year. Except for Permitted Encumbrances, the District shall not allow any liens for taxes, assessments or governmental charges to exist with respect to the Leased Property or any portion thereof (including, without limitation, any taxes levied upon the Leased Property or any portion thereof which, if not paid, will become a charge on the rentals and receipts from the Leased Property or any portion thereof, or any interest therein, including the interest of Principal Life), or the rentals and revenues derived therefrom or hereunder, except that nothing herein shall prevent the District from contesting in good faith any such taxes, assessments or governmental charges with adequate reserves provided therefor. The District shall also pay as Additional Rentals, as the same respectively become due, all utility and other charges incurred in the maintenance and upkeep of the Leased Property.

**Provisions Regarding Liability, Property and Worker's Compensation Insurance.** Upon the execution and delivery of this Lease, the District shall, at its own expense, cause casualty and property insurance to be carried and maintained with respect to the Leased Property in an amount at least equal to the full replacement value of improvements included in the Leased Property. Such insurance policy or policies shall be maintained with companies that are satisfactory to Principal Life. Such insurance policy may have a deductible clause in an amount not to exceed \$25,000 or such greater amount as is approved in writing by Principal Life in its sole discretion. With the prior written consent of Principal Life, the District may, in its discretion, insure the Leased Property under blanket insurance policies which insure not only the Leased Property, but other property as well, as long as such blanket insurance policies otherwise comply with the requirements hereof. Any property damage insurance policy required by this Section 0 shall be so written or endorsed as to show Principal Life as an additional insured. In the event that improvements are constructed upon the Leased Property, any property damage insurance policy required by this Section 0 shall be so written or endorsed as to show Principal Life as loss payee and/or additional insured, and to make losses exceeding \$25,000, if any, payable to the District and Principal Life, as their respective interests may appear.

Upon the execution and delivery of this Lease, the District shall, at its own expense, cause public liability insurance, including blanket contractual liability or specific contractual liability insurance for this Lease and public officials' errors and omissions coverage, to be carried and maintained with respect to the activities to be undertaken by the District and its officers, officials, agents and employees in connection with the use and possession of the Leased Property. All such policies (other than errors and omissions) shall show the District and all officers and employees thereof, and Principal Life as additional insureds. The public liability insurance required by this Section 0 may be by blanket insurance policy or policies.

If the District shall insure against similar risks by self-insurance, the District, at its election and in accordance with the standards of the State relating thereto, may in lieu of obtaining policies for casualty and property, and public liability insurance coverage as required by this Section 0 provide one or more such coverages by a self-insurance fund so long as the District provides an annual certification to Principal Life that the reserves therein are adequate as determined by, in the case of casualty, property, public liability and workers' compensation insurance, the District's risk manager or Insurance Consultant.

The District shall provide a certificate of insurance for all insurance policies required under this Section 0 or certificates of insurance with appropriate endorsements attached, evidencing that Principal Life has been named as loss payee and/or additional insured and that the thirty (30) notice of cancellation provision is in effect. Such evidence of insurance shall be satisfactory to Principal Life.

**Indemnification.** To the extent permitted by applicable law, the District hereby agrees to indemnify and hold harmless Principal Life, its directors, officers, shareholders, employees, agents, and successors from and against any loss, claim, damage, expense, and liability resulting from or attributable to the acquisition, construction, or use of the Leased Property. Notwithstanding the foregoing, Principal Life shall not be indemnified for any liability to the extent it results from its own gross negligence or willful misconduct.

**Granting of Easements.** As long as no Event of Default shall have occurred, Principal Life shall at any time or times, but only upon the written request and at the expense of the District, grant or join in the granting of easements, licenses, rights-of-way (including the dedication of public highways) and other rights or privileges in the nature of easements with respect to any property or rights included in this Lease, free from this Lease and any security interest or other encumbrance created hereunder or thereunder, and Principal Life shall release or join in the release of existing easements, licenses, rights-of-way, and other rights and privileges with respect to such property or rights, with or without consideration, and shall execute and deliver any instrument necessary or appropriate to confirm and grant or release any such easement, license, right-of-way or other grant or privilege upon receipt of: (a) a copy of the instrument of grant or release; and (b) a written application signed by an Authorized Officer of the District requesting the execution of such instrument by Principal Life and stating that such grant or release will not impair the effective use or interfere with the operation of the Leased Property.

## **DAMAGE, DESTRUCTION AND CONDEMNATION; USE OF NET PROCEEDS**

**Damage, Destruction and Condemnation.** If, during the Lease Term (a) the Leased Property or any portion thereof shall be destroyed (in whole or in part), or damaged by fire or other casualty; or (b) title to, or the temporary or permanent use of, the Leased Property or any portion thereof or the estate of the District or Principal Life in the Leased Property or any portion thereof shall be taken under the exercise of the power of eminent domain by any governmental body or by any person, firm or corporation acting under governmental authority; or (c) title to or

the use of all or any portion of the Leased Property shall be lost by reason of a defect in title thereto; then the District shall be obligated to continue to pay the amounts specified in Section 0 of this Lease.

**Obligation of the District to Repair and Replace the Leased Property.** The District and, to the extent such Net Proceeds are within their control, Principal Life, shall cause the Net Proceeds of any insurance policies, performance bonds or condemnation awards to be deposited in a separate trust fund held by Principal Life or, at Principal Life's option, an independent escrow agent appointed at the District's expense. All Net Proceeds so deposited shall be applied to the prompt repair, restoration, modification, improvement or replacement of the Leased Property by the District upon receipt of requisitions by Principal Life or such escrow agent, in a form acceptable to Principal Life signed by an Authorized Officer of the District stating with respect to each payment to be made; (a) the requisition number; (b) the name and address of the person, firm or corporation to whom payment is due; (c) the amount to be paid; and (d) that each obligation mentioned therein has been properly incurred, is a proper charge against the separate trust fund and has not been the basis of any previous withdrawal and specifying in reasonable detail the nature of the obligation, accompanied by a bill or a statement of account for such obligation.

**Insufficiency of Net Proceeds.** If the Net Proceeds (plus any amounts withheld from such Net Proceeds by reason of any deductible clause) shall be insufficient to pay in full the cost of any repair, restoration, modification, improvement or replacement of the Leased Property required under Section 0 of this Lease, the District may elect to:

complete the work or replace such Leased Property (or portion thereof) with similar property acceptable to Principal Life and having a value equal to or in excess of the value of such Leased Property or portion thereof and pay as Additional Rentals, to the extent amounts for Additional Rentals which have been specifically appropriated by the District are available for payment of such cost, any cost in excess of the amount of the Net Proceeds, and the District agrees that, if by reason of any such insufficiency of the Net Proceeds, the District shall make any payments pursuant to the provisions of this Section 0, the District shall not be entitled to any reimbursement therefor from Principal Life, nor shall the District be entitled to any diminution of the Base Rentals and Additional Rentals payable under Section 0 of this Lease; or

apply the Net Proceeds to the payment of the Purchase Option Price in accordance with Article 0 of this Lease. In the event of an insufficiency of the Net Proceeds for such purpose, the District shall pay such amounts as may be necessary to equal that portion of the Purchase Option Price which is attributed to the Leased Property for which the Net Proceeds have been received (as certified to Principal Life by the District); and in the event the Net Proceeds shall exceed such portion of the Purchase Option Price, such excess shall be retained by the District.

The above referenced election shall be made by the District within 90 days of the occurrence of an event specified in Section 0 of this Lease.

If the District elects to replace the Leased Property with similar property pursuant to subparagraph (a) above, the District shall first obtain the written consent of Principal Life prior to such substitution, which consent may be withheld by Principal Life in its sole and absolute discretion.

**Cooperation of Principal Life.** At the expense of the District, Principal Life shall cooperate fully with the District in filing any proof of loss with respect to any insurance policy or performance bond covering the events described in Section 0 of this Lease and in the prosecution or defense of any prospective or pending condemnation proceeding with respect to the Leased Property or any portion thereof and in the enforcement of all warranties relating to the Leased Property. In no event shall Principal Life voluntarily settle, or consent to the settlement of, any proceeding arising out of any insurance claim, performance or payment bond claim, prospective or pending condemnation proceeding, or any portion thereof without first obtaining the written consent of the District.

**Condemnation by the District.** The District agrees that, to the extent permitted by law, in the event it brings an eminent domain or condemnation proceeding with respect to all or any portion of the Leased Property, the fair market value of the condemned portion of the Leased Property shall be not less than the Purchase Option Price.

## **DISCLAIMER OF WARRANTIES; OTHER COVENANTS**

**Disclaimer of Warranties.** PRINCIPAL LIFE DOES NOT MAKE ANY WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR FITNESS FOR USE OF THE LEASED PROPERTY OR ANY OTHER REPRESENTATION OR WARRANTY WITH RESPECT TO THE LEASED PROPERTY. THE DISTRICT HEREBY ACKNOWLEDGES AND DECLARES THAT, FOR SO LONG AS THE DISTRICT HAS NOT VACATED AND SURRENDERED THE LEASED PROPERTY, THE DISTRICT IS SOLELY RESPONSIBLE FOR THE USE, IMPROVEMENT, EQUIPPING, MAINTENANCE AND OPERATION OF THE LEASED PROPERTY, AND THAT PRINCIPAL LIFE DOES NOT HAVE ANY RESPONSIBILITY THEREFOR. For the purpose of enabling the District to discharge such responsibility, Principal Life appoints the District as its attorney in fact solely for the purpose of constructing, improving, equipping, maintaining and operating the Leased Property, and asserting and enforcing, at the sole cost and expense of the District, all constructor's or manufacturer's warranties and guaranties, express or implied, with respect to the Leased Property, as well as any claims or rights Principal Life may have in respect of the Leased Property against any manufacturer, supplier, contractor or other person. In no event shall Principal Life be liable for any direct or indirect, incidental, special or consequential damage in connection with or arising out of this Lease or the existence, furnishing, functioning or use by the District of any item, product or service provided for herein.

**Further Assurances and Corrective Instruments.** Principal Life and the District agree that they will, from time to time, execute, acknowledge and deliver, or cause to be

executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Leased Property hereby leased or intended so to be, or for otherwise carrying out the intention hereof.

**Compliance With Requirements.** During the Lease Term, the District and Principal Life shall observe and comply promptly to the extent possible with all current and future orders of all courts having jurisdiction over the Leased Property or any portion thereof, provided that the District or Principal Life may contest or appeal such orders so long as they are in compliance with such orders, and all current and future requirements of all insurance companies writing policies covering the Leased Property or any portion thereof, during the contest or appeal period.

**The District's Continuing Existence.** The District will do or cause to be done all things necessary to preserve and keep in full force and effect its existence as a body corporate and politic.

**Immunity.** In the exercise of the rights of Principal Life by its officers, employees and agents under this Lease, including (without limiting the foregoing) the application of moneys and the investment of funds, Principal Life shall not be accountable to the District for any action taken or omitted with respect to this Lease by it or its officers, employees and agents reasonably believed by it or them to be authorized or within the discretion or rights or powers conferred under this Lease. Principal Life and its officers, employees and agents shall be protected in its or their actions taken in reliance upon any paper or documents believed by it or them to be genuine and consistent with their rights or powers under this Lease, and it or they may conclusively rely upon the advice of Counsel and may (but need not) require further evidence of any fact or matter before taking any action. No recourse shall be had by the District for any claims based on the provisions of this Lease against any employee or agent of Principal Life alleging personal liability on the part of such person.

**Access to Leased Property.** The District agrees that Principal Life and its authorized representatives shall have the right at all reasonable times to examine and inspect the Leased Property and the District's books and records with respect thereto. The District further agrees that Principal Life and any such representative shall have such rights of access to the Leased Property as may be reasonably necessary to cause the proper maintenance of the Leased Property in the event of failure by the District to perform its obligations under this Lease.

**Environmental Covenant.** The District shall not store, locate, generate, produce, process, treat, transport, incorporate, discharge, emit, release, deposit or dispose of any Hazardous Substance in, upon, under, over or from the Leased Property in violation of any federal, state or local law, statute, code, ordinance, regulation, requirement or rule relating thereto (collectively, "Environmental Regulations") related to dangerous, toxic or hazardous pollutants, contaminants, chemicals, waste, materials or substances and also including urea-formaldehyde, polychlorinated biphenyls, asbestos, asbestos containing materials, nuclear fuel or waste, radioactive materials, explosives, carcinogens and petroleum products, or any other waste, material, substance, pollutant or contaminant which would subject the owner of the Leased Property to any damages, penalties or liabilities under any applicable Environmental Regulation (collectively, "Hazardous Substances"), shall not permit any Hazardous Substance to be stored,

located, generated, produced, processed, treated, transported, incorporated, discharged, emitted, released, deposited, disposed of or to escape therein, thereupon, thereunder, thereover or therefrom in violation of any Environmental Regulation, shall cause all Hazardous Substances to be properly removed therefrom and properly disposed of in accordance with all applicable Environmental Regulations, shall not install or permit to be installed any underground storage tank therein or thereunder in violation of any Environmental Regulation and shall comply with all other Environmental Regulations which are applicable to the Leased Property.

In the event any Hazardous Substance is found upon, under, over or from the Leased Property in violation of any Environmental Regulation or if any lien or claim for lien in favor of any governmental entity or agency as a result of any release of any Hazardous Substance is threatened, the District, at its sole cost and expense, shall, within ten days of such finding, deliver written notice thereof to Principal Life and shall promptly remove such Hazardous Substances and prevent the imposition of any liens against the Leased Property for the cleanup of any Hazardous Materials. Such removal shall be conducted and completed in compliance with all applicable federal, state and local laws, regulations, rules, ordinances and policies in accordance with the orders and directives of all federal, state and local governmental authorities.

To the extent permitted by law, the District further agrees to reimburse Principal Life for any and all claims, demands, judgments, penalties, liabilities, costs, damages and expenses, including court costs and attorneys' fees directly or indirectly incurred by Principal Life in any action against or involving Principal Life, resulting from any breach of the foregoing covenants or from the discovery of any Hazardous Substance, in, upon, under or over, or emanating from, the Leased Property.

The covenants of this Section 0 shall be deemed to be for the benefit of Principal Life and any successors and assigns of Principal Life permitted hereunder.

#### **PURCHASE AND CONVEYANCE OF THE LEASED PROPERTY; RELEASE OF LEASED PROPERTY**

**Purchase Option.** The District shall have the option to purchase the interest of Principal Life in the Leased Property, and terminate this Lease, but only if it is not then in default under this Lease. The District may exercise its option on any date by complying with one of the conditions set forth in Section 0. The District shall give Principal Life notice of its intention to exercise its option not less than 30 days in advance of the date of exercise. If the District shall have given notice to Principal Life of its intention to purchase the Leased Property, but shall not have deposited the amounts with Principal Life on the date specified in such notice, the District shall continue to pay Base Rentals as if no such notice had been given.

#### **Conveyance of the Leased Property.**

Principal Life shall transfer and convey or release the Leased Property to the District in the manner provided for in Section 0 of this Lease; provided, however, that prior to such transfer and conveyance, either:

on any date, the District shall have paid the then applicable Purchase Option Price; or

no Event of Default shall have occurred and be continuing, and the District shall have paid all Base Rentals set forth in Exhibit B hereto and all then current Additional Rentals required to be paid hereunder, in which case Principal Life shall transfer and convey Principal Life's interest in the Leased Property to the District.

The District is hereby granted the option to terminate this Lease and to purchase the interest of Principal Life in the Leased Property upon payment by the District in compliance with this Section 0, of the then applicable Purchase Option Price. It is the intent of this Section to provide for and allow the release of the Leased Property shown on Exhibit A subject to this Lease if the District has fulfilled all payment obligations with respect hereto and is not then in default hereunder.

**Manner of Release.**

At the closing of any purchase or other conveyance of Principal Life's interest in all of the Leased Property pursuant to Section 0 of this Lease, Principal Life shall execute and deliver to the District a quit claim deed and bill of sale, conveying Principal Life's interest in all the Leased Property to the District. Principal Life shall fully cooperate with the District in executing, delivering and recording such documents as may be necessary to effectuate the provisions of this Section; provided that the District shall pay all reasonable costs, fees and expenses of Principal Life in connection herewith.

**ASSIGNMENT, SUBLEASING AND USE BY DISTRICT**

**Assignment and Subleasing of the Lease.** This Lease may not be assigned by the District for any reason other than to a successor by operation of law. The Leased Property may not be subleased to any other person or entity, as a whole or in part, by the District without the prior written consent of Principal Life, which may be withheld in its reasonable discretion. Any approved sublease shall be subject to each of the following conditions:

this Lease, and the obligations of the District hereunder, shall, at all times during the Lease Term remain obligations of the District, and the District shall maintain its obligations to Principal Life, notwithstanding any sublease;

the District shall furnish or cause to be furnished to Principal Life a copy of the sublease agreement;

the sublease by the District shall not violate the Constitution or laws of the State;  
and

the sublease of the Leased Property shall provide that it shall automatically terminate upon a termination of this Lease due to an Event of Default.

## **EVENTS OF DEFAULT AND REMEDIES**

**Events of Default Defined.** Each of the following shall be an “Event of Default” under this Lease:

failure by the District to pay, on or before the date due, any Base Rentals or Additional Rentals during the Lease Term within 3 days after the delivery of written notice by Principal Life; or

failure by the District to observe and perform any covenant, condition or agreement on its part to be observed or performed hereunder or under any certificates executed and delivered by the District in connection with the execution and delivery of this Lease, other than as referred to in (a), (c), (d), (e) or (f), for a period of 30 days after the occurrence thereof; or

Any statement, representation or warranty made by the District in or pursuant to this Lease or its execution, delivery or performance proves to have been false, incorrect, misleading or breached in any material respect on the date when made; or

Any provision of this Lease at any time for any reason ceases to be valid and binding on the District, or is declared null and void, or the validity or enforceability thereof is contested by the District or any governmental agency or authority if the loss of such provision would materially adversely affect the rights or security of Principal Life; or

The District (i) becomes insolvent or admits in writing its inability to pay its debts as they mature or applies for, (ii) appoints, consents to, or acquiesces in the appointment of a trustee, receiver or custodian for the District or a substantial part of its property and such trustee, receiver or custodian is not discharged within 60 days; or (iii) consents to, or acquiesces to any bankruptcy, reorganization, debt arrangement, moratorium or any proceeding under bankruptcy or insolvency law; or

Any dissolution or liquidation proceeding, is instituted by or against the District and, if instituted against the District, is consented to or acquiesced in by the District or is not dismissed within 60 days.

**Remedies on Default.** Whenever any Event of Default referred to in Section 0 of this Lease shall have happened and be continuing, Principal Life shall notify the District and, without any further demand or notice, take one or any combination of the following remedial steps:



Grand Island, NE 68802

If to Seller: Principal Life Insurance Company  
Corporate Real Estate  
711 High Street, 711-1D79  
Des Moines, IA 50392  
Attn: Bill G. Johnson  
Email: Johnson.Bill.G@principal.com

The District and Principal Life may, by written notice, designate any further or different addresses to which subsequent notices, certificates or other communications shall be sent.

**Binding Effect.** This Lease shall inure to the benefit of and shall be binding upon Principal Life and the District and their respective successors and assigns, subject, however, to the limitations contained in Article 0 and Section 0 of this Lease.

**Amendments, Changes and Modifications.** Except as otherwise provided in this Lease, this Lease may not be effectively amended, changed, modified or altered without the written consent of the parties hereto.

**Assignment by Principal Life; Registration and Transfer.** The District shall serve as registrar for this Lease and the rights to payments hereunder. Principal Life shall be the initial registered owner of rights to receive payments hereunder. If Principal Life transfers its rights to receive payments as permitted under this Section, the registrar shall note on this Lease and in the records of the District the name and address of the transferee. This Lease is transferable only by notation on the registration books maintained by the registrar, and is freely transferable.

**Net Lease.** This Lease shall be deemed and construed to be a "triple net lease," and the District shall pay absolutely net during the Lease Term, the Base Rentals, Additional Rentals and all other payments required hereunder, free of any deductions, and without abatement, deduction or setoff (other than credits against Base Rentals expressly provided for in this Lease).

**Waiver of Jury Trial.** ALL PARTIES TO THIS LEASE HEREBY WAIVE ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM BROUGHT BY ANY PARTY AGAINST ANY OTHER PARTY ON ANY MATTER WHATSOEVER ARISING OUT OF, IN CONNECTION WITH OR IN ANY WAY RELATED TO THIS LEASE.

**Waiver of Appraisal, Valuation, Etc.** To the extent permitted by law, in the case of an Event of Default neither the District nor any one claiming through it shall or will set up, claim or seek to take advantage of any appraisal, valuation, stay, extension or redemption laws now or hereafter in force in order to prevent or hinder the enforcement of this Lease; and the District, for itself and all who may at any time claim through or under it, hereby waives, to the full extent that it may lawfully do so, the benefit of all such laws. Notwithstanding the foregoing, it is expressly understood that the District cannot and does not hereby waive its right to set up,

claim or seek to take advantage of its police powers or any State constitutional or statutory right of eminent domain.

**Payments Due on Holidays.** If the date for making any payment or the last day for performance of any act or the exercising of any right, as provided in this Lease, shall be a day other than a Business Day, such payment may be made or act performed or right exercised on the next succeeding Business Day, with the same force and effect as if done on the nominal date provided in this Lease.

**Severability.** In the event that any provision of this Lease, other than the requirement of Principal Life to provide quiet enjoyment of the Leased Property and to convey its interest in the Leased Property to the District under the conditions set forth in Article 0 of this Lease and the requirement that the obligation of the District to pay Base Rentals, Additional Rentals and other amounts under this Lease, shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

**Execution in Counterparts.** This Lease may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall constitute but one and the same Lease.

**Applicable Law.** This Lease shall be governed by and construed in accordance with the laws of the State, without regard to conflict of laws principles.

**Captions.** The captions or headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Lease.

**Electronic Transactions.** The parties agree that the transaction described herein may be conducted and related documents may be stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents will be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

[Signature Page to Lease Purchase Agreement follows]

WITNESS the due execution hereof as of the day and the year first mentioned above.

PRINCIPAL LIFE INSURANCE COMPANY, as  
Lessor

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Attest:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

[Signature Page to Lease Purchase Agreement]

HALL COUNTY SCHOOL DISTRICT 0002  
(GRAND ISLAND PUBLIC SCHOOLS), IN THE  
STATE OF NEBRASKA, as Lessee

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Attest:

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

[Signature Page to Lease Purchase Agreement]

**EXHIBIT A**

**DESCRIPTION OF LEASED PROPERTY**

Lot 1 of Continental Gardens Second Subdivision, Grand Island, Hall County, Nebraska, a depiction of which is shown below.

**EXHIBIT B**

**BASE RENTALS SCHEDULE**

<b>Base Rental Payment Date</b>	<b>Base Rental Amount</b>	<b>Remaining Lease Balance</b>
Lease Commencement Date	\$375,000.00	\$2,625,000.00
_____, 2021	\$375,000.00	\$2,250,000.00
_____, 2022	\$375,000.00	\$1,875,000.00
_____, 2023	\$375,000.00	\$1,500,000.00
_____, 2024	\$375,000.00	\$1,125,000.00
_____, 2025	\$375,000.00	\$750,000.00
_____, 2026	\$375,000.00	\$375,000.00
_____, 2027	\$375,000.00	\$0.00

**EXHIBIT C**  
**PERMITTED ENCUMBRANCES**

EXHIBIT D

Excluded Personal Property

(To Be Retained and Removed by Seller at Closing)

NONE.

EXHIBIT E

Bill of Sale

PRINCIPAL LIFE INSURANCE COMPANY, an Iowa corporation, whose mailing address is 711 High Street, Des Moines, Iowa, 50392, hereinafter referred to as "Grantor," for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration to it in hand paid by GRAND ISLAND PUBLIC SCHOOLS, hereinafter referred to as "Grantee," receipt of which is hereby acknowledged, does hereby BARGAIN, SELL, GRANT, CONVEY AND TRANSFER and by these presents has BARGAINED, SOLD, GRANTED, CONVEYED AND TRANSFERRED unto the said Grantee, its successors and assigns, the "Personal Property" as defined in that Purchase and Sale Agreement between Grantor and Grantee dated \_\_\_\_\_, 2020. The Personal Property is bargained, sold, granted, conveyed and transferred by Grantor AS IS, WHERE IS, AND WITHOUT ANY WARRANTIES OF WHATSOEVER NATURE, EXPRESS OR IMPLIED, EXCEPT AS EXPRESSLY SET FORTH HEREIN, IT BEING THE INTENTION OF GRANTOR EXPRESSLY TO NEGATE AND EXCLUDE ALL WARRANTIES, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE, WARRANTIES CREATED BY ANY AFFIRMATION OF FACT OR PROMISE OR BY ANY DESCRIPTION OF THE PROPERTY CONVEYED HEREUNDER, OR BY ANY SAMPLE OR MODEL THEREOF, AND ALL OTHER WARRANTIES WHATSOEVER CONTAINED IN OR CREATED BY THE IOWA UNIFORM COMMERCIAL CODE.

TO HAVE AND TO HOLD the same, unto the said Grantee, its successors and assigns forever. Grantor does hereby warrant title to the Personal Property, and covenants and agrees to and with Grantee, its successors and assigns to defend the Personal Property hereby sold unto Grantee, its successors and assigns, against all claims by persons who lawfully claim any interest in the Personal Property by, through or under Grantor, but not otherwise.

EXECUTED THIS \_\_\_\_\_ day of \_\_\_\_\_, 2020, to be effective as of \_\_\_\_\_, 2020.

Principal Life Insurance Company

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_