

GIPS BOE Regular Meeting
Thursday, November 11, 2021 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. CONSENT AGENDA

Speaker(s): Board President

4.1. Minutes from the previous month's meeting

4.2. Acceptance of Agendas From Standing Committees

4.3. Claims as submitted

4.4. Staff Adjustments as submitted

4.5. Treasurer's Report as submitted

4.6. Contracts, Agreements and MOU's

4.6.1. Annexation Agreement between Grand Island Public Schools and Grand Island Northwest Public Schools

Speaker(s): Ken Schroeder

4.7. Policy

4.7.1. 1310 NONDISCRIMINATION- FINAL READ

4.7.2. 6215 BULLYING AND HARRASSMENT (Staff) - FINAL READ

4.7.3. 3411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION- FINAL READ

4.7.4. 8455 BULLYING AND HARRASSMENT (Students) - FINAL READ

4.8. Approval of Agenda as submitted

5. CAMPUS HIGHLIGHTS

5.1. Barr Veterans Day Program

Speaker(s): Mr. Covarrubias and Mr. Jason Weaver, 8th Grade Social Studies Teacher

Goals: Strategic Plan Objective 08 - The Grand Island community will be regularly and deeply engaged as partners in ensuring our students' success.

5.2. Howard Elementary's Experience with FEV Tutoring

Speaker(s): Julie Schnitzler, Amy Anderson, Jason Weseman, Jacki Caldwell-Grade Level Facilitators

Goals: Obj 1.2 Every student has access to learning models that meet their unique needs. , Obj 2.2 Every student has access to rigorous, relevant coursework. , Obj 3.1 Every student is provided a personalized environment for learning.

6. REQUESTS TO ADDRESS THE BOARD

Speaker(s): Board President

7. RECESS
Speaker(s): Board President
8. RECONVENE FROM RECESS
Speaker(s): Board President
9. INFORMATION ITEMS
 - 9.1. 2022 2023 Calendar
Speaker(s): Dr. Dexter
 - 9.2. Long Range Plan for Extracurricular Activities
Speaker(s): Dr. Dexter
 - 9.3. Fiscal Year 2020-2021 Audit Report & Annual Financial Report
Speaker(s): Ken Schroeder
 - 9.4. Construction Update
Speaker(s): Mr. Petsch
 - 9.5. Student Representative Report
Speaker(s): Ms. Isabela Prado Gomez
 - 9.6. Superintendent Report
Speaker(s): Dr. Grover
10. ACTION ITEMS
 - 10.1. Grand Island Education Association
Speaker(s): Michelle Carter
 - 10.2. Pay Increase for Substitute Nutrition Services Personnel
Speaker(s): Ken Schroeder
11. REPORTS
 - 11.1. Grand Island Public Schools Foundation Report
Speaker(s): Mrs. Jurgens
 - 11.2. NASB Monthly Update
Speaker(s): Board President
12. EXECUTIVE SESSION FOR THE PURPOSE OF LABOR RELATIONS BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION
13. APPROVAL OF ANY ACTION DEEMED NECESSARY AS A RESULT OF EXECUTIVE SESSION
14. NOTIFICATION OF UPCOMING BOARD MEETINGS
15. ADJOURNMENT

*** Proof of Publication ***

State of Nebraska)
County of Hall) SS.

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 November 11, 2021 at 5:30 P.M., at the Kneale Administration Building, 123 S Webb Road, Grand Island, Nebraska, where the meeting will be open to the public. An agenda for such a meeting, kept continuously current, is available for inspection at the Office of the Superintendent.

Dr. Robin R. Dexter,
Board Secretary
1 ZNEZ

GRAND ISLAND PUBLIC SCHOOL/Classified

123 S WEBB RD PO BOX 4904
GRAND ISLAND, NE 68802

ORDER NUMBER 1025614

Cassidy, being first duly sworn on oath, says that he/she is employed by The GRAND ISLAND INDEPENDENT, a newspaper printed and published in 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 bonafide 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 on the dates listed below.

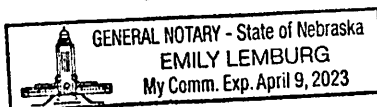
Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 11/01/2021

TOTAL AD COST: 16.73
FILED ON: 11/1/2021

Subscribed in my presence and sworn to before me this 1 day
of November 20 21

My commission expires April 9, 20 23

Emily Lemburg
Notary Public



RECEIVED NOV - 3

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, October 14, 2021 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: Present
Dan Brosz: Absent
Terry Brown: Present
Joshua Hawley: Present
Bonnie Hinkle: Present
Dave Hulinsky: Present
Lindsey Jurgens: Present
Erika Wolfe: Present

AGENDA

1. CALL TO ORDER

Meeting was called to order at 5:30 pm.

2. ROLL CALL

Dr. Dan Brosz gave prior notice of absence and absence is excused.

3. MISSION STATEMENT

The Mission Statement was read by Ms. Erika Wolfe.

4. CONSENT AGENDA

4.1. Minutes from the previous month's meeting

4.2. Claims as submitted

4.3. Grant Report Update

4.4. Bid Proposals as submitted

4.5. Staff Adjustments as submitted

4.6. Treasurer's Report as submitted

4.7. Policy

4.7.1. 2111 BOARD OPERATING PRINCIPLES Final Read

4.7.2. 2210 BOARD ORGANIZATIONAL MEETING Final Read

4.7.3. 2216 BOARD OF EDUCATION STUDENT MEMBER Final Read

4.7.4. 2220 BOARD OFFICERS Final Read

4.7.5. 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS Final Read

4.7.6. 4480 CONTRACTS, AGREEMENTS, AND MEMORANDUM OF UNDERSTANDING Final Read

4.7.7. 7705 SPECIAL EDUCATION POLICIES Final Read

4.7.8. 8320 COMPULSORY ATTENDANCE AGES Final Read

4.7.9. 9420 DISTRIBUTION OF ADVERTISING AND PROMOTIONAL Final Read

4.7.10. 1310 NONDISCRIMINATION First Read

4.7.11. 6215 BULLYING AND HARASSMENT (Staff) First Read

4.7.12. 6411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION First Read

4.7.13. 8455 BULLYING AND HARASSMENT (Students) First Read

4.8. Approval of Agenda as submitted

Mrs. Lisa Albers abstained from voting on item 4.2 claims check number 78258 due to conflict of interest but approved all other consent agenda items as submitted. Approve the agenda as submitted. Passed with a motion by Lisa Albers and a second by Terry Brown.

Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

5. SPECIAL RECOGNITION

5.1. Project Search

Michella Honas, Instructor/Coordinator of Project Search spoke about how Project Search has been selected for the Employment Outcome Award.

5.2. National Principals Month

Dr. Toni Palmer and President Bonnie Hinkle recognized the Grand Island Public Schools Principals for National Principals Month.

5.3. Mary Poppins - GISH Musical

Dr. Lee and the cast of Mary Poppins shared information on the 2021-2022 GISH musical.

6. CAMPUS HIGHLIGHTS

6.1. Community Connections, Summer Spectacular State Fair

Principal Maureen Oman, Teachers; Kevin Butters, Elizabeth Butters and Lincoln Elementary school students shared an example of how Lincoln Elementary is partnering with the community to support students outside the school day.

6.2. Impact of FEV Tutoring

Principal John Hauser and Teacher Hannah Luber shared how students are receiving personalized learning opportunities by engaging in academic tutoring afterschool.

6.3. Board of Education Presentation - Attendance, Enrollment, and Engagement: Where are we now compared with Fall 2020?

Dr. Doll spoke about the importance of viewing changes in attendance, enrollment, and engagement, and how we chart our progress in and out of the pandemic as we support Every Student, Every Day, A Success!

7. REQUESTS TO ADDRESS THE BOARD

None

8. RECESS

none

9. RECONVENE FROM RECESS

none

10. INFORMATION ITEMS

10.1. Grand Island Education Association

Michelle Carter spoke to the board of education about how the Grand Island Education Association continues to represent the bargaining unit covered by the 2021-2022 Master Agreement and is recognized as the exclusive agent for negotiations for the 2022-2023 contract year.

10.2. 2021 2022 Calendar Revisions

Dr. Dexter presented to the board of education the revisions that are proposed to the 2021-2022 Calendar to meet the mental health needs of students and staff due to COVID.

10.3. Voluntary Early Retirement Incentive Program (VERIP)

Dr. Ken Schroeder presented the board of education that the Facilities & Finance Committee proposed offering a Voluntary Early Retirement Incentive Plan (VERIP) during the 2021-22 school year for qualifying employees. The goal of a VERIP is to offer early retirement to staff members for the purpose of reducing total staff cost for the upcoming school year. The developed VERIP draft materials, attached to this agenda item, have been created by the Chief Financial Officer, Chief of Human Capital, and the Facilities & Finance Committee with the assistance of district legal counsel. These preparation of the VERIP documents and their presentation to the Board of Education at the September Board Meeting was with the hope the VERIP would be approved at the October Board Meeting for approval and deployment. However, after discussing the possibility of a VERIP with the F & F Committee, Superintendent, & Director of Human Resources, the timing for such an initiative does not seem right. The school district is currently having difficulty filling all of its current teaching vacancies. Running a VERIP during the 2021-22 school year may further exacerbate the staff shortage we are experiencing. With the uncertainty of the pandemic and the labor market in 2022, we don't want to encourage some of our best, brightest, and most seasoned teachers to leave the school district.

10.4. Addendum to the 2021-22 Master Agreement between the Grand Island Education Association and the Grand Island Public Schools Board of Education

Dr. Ken Schroeder presented to the board of education about how the Grand Island Board of Education wishes to recognize the extra efforts Grand Island Public Schools Teachers are

making during the pandemic. Teachers are being called on to cover combined classes, due to a shortage of substitute teachers in the school district. The Grand Island Board of Education has proposed amending the 2021-22 Master Agreement to allow teachers at the elementary level who are assigned students from another class exceeding 32 (elementary) or 36 (middle school and high school) students to receive additional compensation for doing so. The teachers impacted will be paid the pro rata amount (equally divided among teachers receiving extra students) of the sub teacher daily rate of pay. The additional pay will be based on the 1/2 day of sub pay if the additional students are present in the teacher's classroom for more than 1 hour and up to 3.75 hours, or a full day of sub pay if the students are in the teacher's classroom for more than 3.75 hours. The GIEA Leadership (President & Chief Negotiator) have signed the letter affixed to this agenda item, indicating the approval of the addendum to the 2021-22 Master Agreement.

10.5. Pay Increase for Substitute Nutrition Services Personnel

Dr. Ken Schroeder spoke to the board of education about; when the classified pay increase was approved by the board for the 2021-22 school year, there was no compensation increase made for substitute nutrition services staff. Mrs. Spellman, Department Head of Nutrition Services, is requesting a compensation increase for these valued and needed employees. Based on the amount of substitutions that occurred during the 2020-21 school year, the projected increased cost to the School Nutrition Fund for labor costs would be \$1300.

10.6. ESSER III Funds Update

Dr. Ken Schroeder and Dr. Robin Dexter presented to the board of education the ESSER III Funds Update and shared information on how the funds will be spent.

10.7. Construction Update

Mr. Petsch presented the construction update.

10.8. Student Representative Report

Ms. Isabela Prado Gomez gave the student representative report to the board.

10.9. Superintendent Report

Dr. Grover presented the superintendent report.

11. ACTION ITEMS

11.1. Calendar Revisions

Revisions are proposed to the 2021-2022 Calendar to meet the mental health needs of students and staff due to COVID.

Motion to approve the revisions to the 2021-2022 Calendar as presented Passed with a motion by Carlos Bárcenas and a second by Terry Brown.

Lisa Albers: Yea, Carlos Barcenos: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

11.2. Addendum to the 2021-22 Master Agreement between the Grand Island Education Association and the Grand Island Public Schools Board of Education

The Grand Island Board of Education wishes to recognize the extra efforts Grand Island Public Schools Teachers are making during the pandemic. Teachers are being called on to cover combined classes, due to a shortage of substitute teachers in the school district. The Grand Island Board of Education has proposed amending the 2021-22 Master Agreement to allow teachers at the elementary level who are assigned students from another class exceeding 32 (elementary) or 36 (middle school and high school) students to receive additional compensation

for doing so. The teachers impacted will be paid the pro rata amount (equally divided among teachers receiving extra students) of the sub teacher daily rate of pay. The additional pay will be based on the 1/2 day of sub pay if the additional students are present in the teacher's classroom for more than 1 hour and up to 3.75 hours, or a full day of sub pay if the students are in the teacher's classroom for more than 3.75 hours. The GIEA Leadership (President & Chief Negotiator) have signed the letter affixed to this agenda item, indicating the approval of the addendum to the 2021-22 Master Agreement.

Motion to approve the addendum to the 2021-22 Master Agreement between the Grand Island Education Association and the Grand Island Board of Education Passed with a motion by Carlos Bárcenas and a second by Erika Wolfe.

Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

11.3. Memo of Understanding between YWCA and GIPS

YWCA will provide wraparound child care at the O'Connor Learning Center.

Motion to approve the MOU between GIPS and YWCA as presented. Passed with a motion by Lindsey Jurgens and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

11.4. ESSER III Funds Update

Dr. Schroeder and Dr. Dexter will shared information on the plans to spend ESSER III funds.

Motion to approve expenditure of ESSER III funds as presented. Passed with a motion by Lisa Albers and a second by Joshua Hawley.

Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

12. COMMITTEE REPORTS

12.1. Finance and Facilities Committee

Mr. 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 November 2, 2021.

12.2. Leading for Learning Committee

Ms. Erika Wolfe 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 November 9, 2021.

12.3. Personnel Committee

Terry Brown 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 November 4, 2021.

12.4. Policy Committee

M. Wolfe 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 Nov 8, 2021.

12.5. Public Relations and Partnership Development Committee

Dave Hulinsky 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 November 5, 2021.

12.6. Grand Island Public Schools Foundation Report

Mrs. Jurgens reported for the GIPS Foundation.

12.7. Governance Committee

Mrs. Albers gave a monthly report to the Board and community on the major items discussed and under consideration in the Governance Committee. The next meeting is scheduled for November 3, 2021.

12.8. GNSA / Legislative Committee

Mrs. Albers and Mrs. Hinkle gave the GNSA / Legislative Report.

12.9. NASB Monthly Update

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

13. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

The Board convened to Executive Session at 7:51 p.m. The recommendation for the Board to convene to executive session for the purpose of discussing negotiations. Passed with a motion by Carlos Bárcenas and a second by Dave Hulinsky. Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

14. RECONVENE FROM EXECUTIVE SESSION

The Board reconvened from Executive Session at 8:20 p.m.

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

Lisa Albers: Yea, Carlos Barcenas: Yea, Terry Brown: Yea, Joshua Hawley: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Erika Wolfe: Yea

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


none

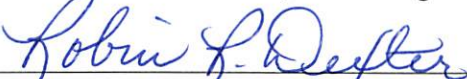
16. NOTIFICATION OF UPCOMING BOARD MEETINGS

Upcoming Board of Education Meeting: Thursday, November 11, 2021 at 5:30 p.m.

17. ADJOURNMENT

All business having been completed, the meeting was adjourned at 8:20 p.m.


Michelle L. Simmons, Recording Secretary


Robin R. Dexter, Secretary to the Board

Kneale Administration Building



TO: Facilities & Finance Committee
From: Mr. Petsch, Mrs. Grim, and Mr. Schroeder
RE: Monthly F & F Agenda
Location: Virtual

Dr. Ken Schroeder
Chief Financial Officer
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

NEW BUSINESS:

1. Activity Fund Claims – Mr. Schroeder
2. Request for Proposals
3. Information Technology Update – Mr. Gearhart
4. Nutrition Services Update – Mrs. Spellman
5. Request for REVISED Proposal From Nutrition Services Director - Mrs. Spellman
6. Review of Depreciation, Special Building, General Fund Cashflow, & Payroll Summary – Mr. Schroeder
7. Federal Programs Update and Financial Report(s) – Mr. Schroeder
8. Regional Planning Commission Notices
9. Capacity Report Update - Mr. Schroeder & Mr. Petsch
10. Sound System Audit (Davis Goodwin) & Senior Sound System Coordinator (Gary Alexander)
11. 2020-21 Financial Audit & AFR
12. Visual Arts Proposal - Dr. Evan Lee
13. Annexation Agreement with Grand Island Northwest Public Schools
14. ESSERs III Building Project Update – Mr. Schroeder & Mr. Petsch
15. Old ELC Blight Study - Mr. Petsch
16. Building Projects\Ten Year Plan Update – Mr. Petsch
 - Medical Academies Pathway Project
 - O’Connor Learning Center
17. Open Agenda Items as Necessary – F&F Team

Phone: (308) 385-5900 x 1144
Fax: (308) 385-5949
Email: kschroeder@gips.org
Web: www.gips.org

NEXT MEETING: **November, 30, 2021 at 7:30 a.m.**

Every Student, Every Day, A Success! In educating students, we teach hearts as well as minds.

BOE Policy Committee Meeting – Monday, Nov. 8, 2021 – 4:30pm – Zoom
*Students prepared to make positive contributions to society and thrive in an ever-changing world.
Empower - Personalize - Design - Partner*

- 1. Review Notes from Oct. 11, 2021**
- 2. Review Agenda for changes or additions**
- 3. Policy on Nov. 11, 2021 - BOE Meeting:**
 - Policy on First Read:**
None

 - Policy on Final Read:**
1310 NONDISCRIMINATION
6215 BULLYING AND HARASSMENT (Staff)
6411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION
8455 BULLYING AND HARASSMENT (Students)
- 4. NEXT MEETING:**
Dec. 9, 2021
- 5. Board role in policy adoption/approval processes:**
Board adopts or approves policy based on federal, state, and/or local statute requirements
Board adopts or approves policy based on the need for formal guidance for certain issues
with input from staff
- 6. Policy for review:**
 - 6.1. 2215 BOARD MEMBERSHIP
 - 6.1.1. NSBA Guidance
 - 7.2. 8312 EXCESSIVE ABSENTEEISM
 - 7.3. 8430 STUDENT APPEARANCE
 - 8431-body-piercing-jewelry-and-tattoos
 - 8432-unsponsored-organizations-or-gang-activities
 - 7.4. 8415 MEDICATIONS IN SCHOOL
 - 7.4.1. Free NARCAN Nasal Spray for High Schools
- 7. Moved to Board Governance Committee**
3212 SUPERINTENDENT EVALUATION
- 8. Working on:**
GIPS Needs Analysis
Online Learning
Graduation credits
Early graduation Guidance and Process
7310 STANDARDS ADOPTION

Kneale Administration Building

Public Relations and Partnership Development Committee

Agenda

Friday, November 5, 2021

8:00 - 9:30 a.m.

Join Zoom Meeting

<https://gips-org.zoom.us/j/4511336008>



Beat on the Street - *All*

Introduction of Director of Strategic Communications & Marketing - *Roush*

GIPS Communications Department - *Roush*

- Strategic Plan Roll Out
- Our Town 10-11 Segment
- NCAC Video
- Expanding Our Team
- Team Process Improvement Goals

Board Boot Camp - *Mrs. Hinkle*

Stakeholder Communication - *Mrs. Hinkle*

Recent Communications - *Worthington*

Analytics - *Roush & Mayhew*

Billboard plans for 2022 - *Roush*

Board Engagement - *Worthington*

Next Meeting: Friday, December 3, 8:00 AM

123 South Webb Road • Grand Island, NE 68802-4904
308 385-5900 • Fax 308 385-5949 • jworthington@gips.org • www.gips.org

Every Student, Every Day, a Success

Kneale Administration Building

657//870 Dr. Grover, Superintendent

Agenda Governance Committee Meeting November 3, 2021



1. Fall BoE Retreat
2. MOU Foundation
3. Annexation Agreements
4. 2022 Board Leadership
5. Superintendent Evaluation
6. Legislative Items
7. Next Meeting -- **12/1/2021 @7:30am**

Personnel Committee Agenda

November 2, 2021 1:30 pm

HR Projects and Initiatives

- Recruiting- Applicant Tracking Software selected
- Employment Verification Software (cloud based) will be implemented

Staffing Update:

- Increased Sub Pool overall
- Certified Staffing:
 - Open Positions
- Classified Staffing:
 - Update
- Administrative Staffing:
 - Director of Strategic Communications – Filled

Staff Adjustments

- Review Staff Adjustments

Students who thrive.



To: Leading for Learning BOE Committee
From: Dr. Toni Palmer
RE: Meeting: November 9th , 2021, Virtual
4:00 PM-5:30PM

New Business:

- Visual Arts Proposal for Art Gallery-Dr. Lee
- Extra Curricular Excellence-Dr. Dexter
- Shared Leadership for Equity Plan-Dr. Palmer
- [Grading for Equity](#) -Review Chapter 10

Next Meeting: Thursday, December 2nd @ 4:00 Zoom

Grand Island Public Schools

Claims Listing

November 11, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
78821	Ace Hardware	General Supplies	\$279.99
78822	Almquist Maltzahn Galloway & Luth	Professional Services	\$476.00
78823	Amazon Cap Services Inc	Books & Periodicals	\$11,388.22
78824	Cottonman.com LLC	General Supplies	\$114.00
78825	Functional Living Skills	Employee Training and Development Services	\$245.70
78826	Grand Island Independent	Advertising	\$3,018.26
78827	Grand Island Independent	Advertising	\$442.38
78828	Grand Island Independent	Advertising	\$11.10
78829	Grand Island Utilities Dept	Electricity	\$49,841.56
78830	Idea Bank Marketing	Professional Services	\$216.00
78831	Lampo Group Inc	Books & Periodicals	\$9,471.49
78832	The Home Depot Pro	Custodial Supply Warehouse	\$1,317.60
78833	United States Postal Service	Postage	\$1,410.00
78834	Village Cleaners	Technical Services	\$113.25
78835	Wex Bank	Fuel	\$3,302.12
78836	Wex Bank	Fuel	\$1,138.70
78837	Wex Bank	Fuel	\$2,689.82
78838	Wex Bank	Fuel	\$1,329.42
78846	Hiland Dairy Foods Company LLC	Milk	\$9,701.65
78847	Grand Island Utilities Dept	Electricity	\$49,064.95
78848	JW Pepper Son Inc	General Supplies	\$596.68
78849	First Bankcard Center/Visa	Employee Training and Development Services	\$2,750.00
78850	First Bankcard Center/Visa	Web Based Software	\$2,149.75
78851	First Bankcard Center/Visa	General Supplies	\$395.06
78852	First Bankcard Center/Visa	Equipment	\$2,053.67
78853	First Bankcard Center/Visa	Technology Supplies	\$889.62
78854	First Bankcard Center/Visa	General Supplies	\$53.95
78855	First Bankcard Center/Visa	Employee Training and Development Services	\$100.00
78856	First Bankcard Center/Visa	General Supplies	\$80.88
78857	First Bankcard Center/Visa	Books & Periodicals	\$1,244.81
78858	First Bankcard Center/Visa	General Supplies	\$427.00
78859	First Bankcard Center/Visa	General Supplies	\$289.80
78860	First Bankcard Center/Visa	Employee Training and Development Services	\$400.00
78861	First Bankcard Center/Visa	General Supplies	\$311.70
78862	First Bankcard Center/Visa	General Supplies	\$40.04
78863	First Bankcard Center/Visa	General Supplies	\$45.00
78864	First Bankcard Center/Visa	General Supplies	\$115.40
78865	First Bankcard Center/Visa	Web Based Software	\$266.00
78866	First Bankcard Center/Visa	Miscellaneous Expenditures	\$39.66
78867	First Bankcard Center/Visa	Books & Periodicals	\$99.87
78868	First Bankcard Center/Visa	Dues and Fees	\$173.14
78869	First Bankcard Center/Visa	General Supplies	\$61.00
78870	First Bankcard Center/Visa	Travel	\$431.15
78871	First Bankcard Center/Visa	Miscellaneous Expenditures	\$41.18
78872	First Bankcard Center/Visa	General Supplies	\$82.70
78873	First Bankcard Center/Visa	General Supplies	\$93.54
78874	First Bankcard Center/Visa	Web Based Software	\$207.80
78875	First Bankcard Center/Visa	Web Based Software	\$795.00
78876	First Bankcard Center/Visa	General Supplies	\$15.94
78877	First Bankcard Center/Visa	Web Based Software	\$290.30
78878	First Bankcard Center/Visa	Miscellaneous Expenditures	\$349.44
78879	Office Depot	General Supplies	\$425.22

Grand Island Public Schools

Claims Listing

November 11, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
78880	Patricia Joy Nelson	Miscellaneous Expenditures	\$44.90
78881	Quill Corporation	General Supplies	\$118.82
78882	Roberts Pump & Supply Co	General Supplies	\$96.57
78883	Scholastic Inc.	Books & Periodicals	\$261.80
78884	Shelton Public Schools	Dues and Fees	\$100.00
78885	Tawny Slizoski	Miscellaneous Expenditures	\$199.00
78886	Winifred Rowland	Miscellaneous Expenditures	\$30.00
78887	Amazon Cap Services Inc	General Supplies	\$1,775.26
78888	Capital Business Systems Inc	Technical Services	\$151.41
78889	Chamber Of Commerce	Employee Training and Development Services	\$165.00
78890	Chamber Of Commerce	Employee Training and Development Services	\$55.00
78891	Chamber Of Commerce	Employee Training and Development Services	\$55.00
78892	Chamber Of Commerce	Employee Training and Development Services	\$55.00
78893	Chamber Of Commerce	Employee Training and Development Services	\$55.00
78894	Copycat Instant Printing	General Supplies	\$1,855.37
78895	Dorian Business Systems LLC	Web Based Software	\$7,125.14
78896	Educational Service Unit 10	Technical Services	\$1,500.00
78897	Educational Service Unit 6	Employee Training and Development Services	\$375.00
78898	Essential Personnel Inc	Cleaning Services	\$1,124.68
78899	Grand Island Independent	Advertising	\$613.12
78900	Grand Island Utilities Dept	Electricity	\$50,184.02
78901	Imagine Learning Inc	Technology Supplies	\$22,000.00
78902	JW Pepper Son Inc	General Supplies	\$112.50
78903	Lakeshore Learning Materials	General Supplies	\$4,549.21
78904	Verizon Wireless	Technology Hardware	\$475.05
78905	Verizon Wireless	Distance Education and Telecommunications	\$981.68
78906	Ziller Tile Center	General Supplies	\$134.40
78907	First Bankcard Center/Visa	Advertising	\$1,198.86
78908	First Bankcard Center/Visa	Advertising	\$558.59
78909	First Bankcard Center/Visa	Audio-Visual Materials	\$350.00
78910	First Bankcard Center/Visa	General Supplies	\$2,136.60
78911	First Bankcard Center/Visa	Technical Services	\$5,583.32
78912	Brenmar Company Inc	General Supplies	\$6,864.61
78913	Classic Sportswear & Awards	General Supplies	\$1,587.48
78914	Gage Foods / Bibby Financial Services	Food	\$10,770.52
78915	Interstate All Battery Center	Repairs and Maintenance Services	\$428.55
78916	MJM Marketing	Food	\$5,241.60
78917	National Food Group Inc	Food	\$3,211.75
78918	Hiland Dairy Foods Company LLC	Milk	\$12,161.89
78919	First Bankcard Center/Visa	Employee Training and Development Services	\$1,230.00
78920	First Bankcard Center/Visa	Dues and Fees	\$702.47
78921	First Bankcard Center/Visa	Web Based Software	\$720.00
78922	Amy May	Technical Services	\$263.56
78923	Betty Seim	General Supplies	\$205.68
78924	Nebraska Fire Sprinkler Corp	Technical Services	\$7,192.00
78925	Paper 101	Miscellaneous Expenditures	\$196.52
78926	Redbird Flight Simulations Inc	Technical Services	\$827.11
78927	Ryan Smith	Technical Services	\$71.88
78928	SmartProcure Inc	Web Based Software	\$3,000.00
78929	Super Saver Five Points	General Supplies	\$4,575.83
78930	Alexis M Alvarez	Professional Services	\$160.00
78931	Alyssa Seamann	Professional Services	\$50.00

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
78932	Andrew Moss	Professional Services	\$25.00
78933	Angel Chaulk	Professional Services	\$160.00
78934	Ann M Schleicher	Professional Services	\$160.00
78935	Antonia Rodriguez	Professional Services	\$160.00
78936	April Sundberg	Professional Services	\$662.50
78937	Audrey Reimers	Professional Services	\$25.00
78938	Beth Brandt	Professional Services	\$160.00
78939	Briseida Flamenco	Professional Services	\$160.00
78940	Caroline Voss	Professional Services	\$160.00
78941	Century Link	Distance Education and Telecommunications	\$435.51
78942	Century Link	Distance Education and Telecommunications	\$579.29
78943	Christina Mullins	Professional Services	\$25.00
78944	Deborah Renae Meyer	Professional Services	\$25.00
78945	Emily Bienvenu	Professional Services	\$50.00
78946	First Bankcard Center/Visa	Dues and Fees	\$525.00
78947	Gina Lou O'Neill	Professional Services	\$160.00
78948	Hannah Karabel	Professional Services	\$160.00
78949	Heidi Dahlke	Professional Services	\$50.00
78950	Holly Schurman	Professional Services	\$3,240.96
78951	Janalee M Hudiburgh	Professional Services	\$50.00
78952	Jennifer J Nickel	Professional Services	\$3,185.00
78953	Jordan Gydesen	Professional Services	\$160.00
78954	Kailey Schleicher	Professional Services	\$160.00
78955	Katlyn Grace Bufkin	Professional Services	\$210.00
78956	Kayla Ensz Darrough	Professional Services	\$160.00
78957	Kienna Norgaard	Professional Services	\$135.00
78958	Kylie Yendra	Professional Services	\$160.00
78959	Leisa Gracia	Professional Services	\$25.00
78960	Lori L Eastwood	Professional Services	\$160.00
78961	Lrene Jo Braun	Professional Services	\$1,623.76
78962	MaKayla Morris	Professional Services	\$160.00
78963	Maria R Muir	Professional Services	\$160.00
78964	Maribel Strong	Professional Services	\$160.00
78965	Mica Malone	Professional Services	\$160.00
78966	Mindy Moyer	Professional Services	\$2,455.00
78967	Nicole Zulkoski	Professional Services	\$215.00
78968	Nikkia Anders	Professional Services	\$135.00
78969	Pitsco Inc	General Supplies	\$273.77
78970	Platte Valley Communications	General Supplies	\$1,880.00
78971	Psychological Assessment Resources Inc	General Supplies	\$401.76
78972	Robin Richelle Seim	Professional Services	\$160.00
78973	Samantha Lynn Smith	Professional Services	\$160.00
78974	Sandra K Scherbarth	Professional Services	\$160.00
78975	Sarah Ellen Gumb	Professional Services	\$160.00
78976	Sarahi Mendoza Guaderrama	Professional Services	\$160.00
78977	Shanna J Taylor	Professional Services	\$135.00
78978	Shannon Hardenberger	Professional Services	\$210.00
78979	Shannon Major	Professional Services	\$100.00
78980	Sherry Wabs	Professional Services	\$25.00
78981	Stacy Klassen	Professional Services	\$160.00
78982	Super Saver Five Points	Food	\$259.68
78983	Tiffany Karre	Professional Services	\$50.00

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
78984	Wauneta Fletcher	Professional Services	\$135.00
78985	Amazon Cap Services Inc	General Supplies	\$5,214.28
78986	Aramark Uniform Services	Technical Services	\$253.99
78987	Blick Art Materials	General Supplies	\$9,546.92
78988	Cline Williams Wright Johnson	Contracted Legal Services	\$1,518.50
78989	Ecsell Sports LLC	Web Based Software	\$1,405.00
78990	Grand Island Utilities Dept	Electricity	\$50,979.48
78991	JW Pepper Son Inc	General Supplies	\$2,404.04
78992	Symmetry Energy Solutions LLC	Utility Energy Services	\$1,733.25
78993	Symmetry Energy Solutions LLC	Utility Energy Services	\$1,555.24
78994	Symmetry Energy Solutions LLC	Utility Energy Services	\$1,087.73
78995	Symmetry Energy Solutions LLC	Utility Energy Services	\$431.01
78996	Symmetry Energy Solutions LLC	Utility Energy Services	\$993.31
78997	Tools 4 Reading LLC	Audio-Visual Materials	\$25.00
78998	Verizon Wireless	Distance Education and Telecommunications	\$361.00
78999	Village Cleaners	Technical Services	\$229.25
79000	HyVee	Food	\$121.36
79001	Hiland Dairy Foods Company LLC	Milk	\$13,144.16
79002	Almquist Maltzahn Galloway & Luth	Employee Benefits	\$1,002.00
79003	Amazon Cap Services Inc	General Supplies	\$12,322.95
79004	Barrett John Stinson Photography	Technical Services	\$700.00
79005	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$6.40
79006	Cline Williams Wright Johnson	Contracted Legal Services	\$6,252.00
79007	Educational Service Unit 10	Professional Education Services	\$5,130.57
79008	Educational Service Unit 9	Professional Education Services	\$1,715.44
79009	eDynamic Learning ULC	Web Based Software	\$15,000.00
79010	Essential Personnel Inc	Cleaning Services	\$2,756.25
79011	Five Points Bank	General Supplies	\$503.50
79012	Five Points Bank	General Supplies	\$303.50
79013	Grand Island Noon Rotary	Dues and Fees	\$200.00
79014	Grand Island Utilities Dept	Electricity	\$48,527.92
79015	Holiday Express	Student Transportation	\$33,410.00
79016	Kens Appliance Inc	Furniture and Fixtures	\$7,354.50
79017	The Center for AAC and Autism	Employee Training and Development Services	\$109.00
79018	Tri City Sign Company	Technical Services	\$310.44
79019	Village Cleaners	Technical Services	\$99.50
79020	Xcalibur Inc	Web Based Software	\$7,500.00
79021	Danny Oberg	Rentals	\$3,100.00
79022	Office Depot	General Supplies	\$167.91
79023	Quill Corporation	General Supplies	\$599.35
79024	Sheffield Tree Service	Technical Services	\$4,300.00
79025	Hiland Dairy Foods Company LLC	Milk	\$10,929.85
79026	Midwest Alarm Services	Technical Services	\$7,872.00
79027	Nebraska Council of School Administrator	Dues and Fees	\$335.00
79028	Riverside Golf Club	Miscellaneous Expenditures	\$350.00
79029	95 Percent Group INC	Books & Periodicals	\$3,052.50
79030	Ace Hardware	General Supplies	\$1,017.80
79031	Ace Hardware	General Supplies	\$171.12
79032	ACP Direct	Audio-Visual Materials	\$31.40
79033	AcroMat	Custodial Supply Warehouse	\$1,157.11
79034	Advance Auto Parts	General Supplies	\$46.45
79035	Agricultural Service	General Supplies	\$303.50

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79036	AKRS Equipment Solutions Inc	General Supplies	\$79.18
79037	Alacia Glandt	Mileage Paid to Staff	\$11.09
79038	Alexander Kemnitz	Mileage Paid to Staff	\$38.64
79039	Alisa Grim	Mileage Paid to Staff	\$33.43
79040	Allison Heiss	Mileage Paid to Staff	\$17.25
79041	Alpha Rehabilitation PC	Professional Education Services	\$2,883.60
79042	Ambutech	General Supplies	\$30.17
79043	American Alliance for Innovative Systems	Professional Education Services	\$1,759.50
79044	Amplify Education Inc	Professional Education Services	\$5,374.00
79045	Amy Schneider	Mileage Paid to Staff	\$163.68
79046	Amy Voss	General Supplies	\$81.44
79047	Andy Schneider	Mileage Paid to Staff	\$185.80
79048	Ann Porter	Mileage Paid to Staff	\$39.31
79049	Anya Covarrubias	Mileage Paid to Staff	\$19.38
79050	Apple Computer Inc	Technology Supplies	\$588.75
79051	Aramark Uniform Services	Technical Services	\$1,039.77
79052	Arrowhead Forensics	General Supplies	\$1,432.87
79053	Ashley Walker	Mileage Paid to Staff	\$11.76
79054	Aubrey Melanie Luna	Technical Services	\$135.00
79055	Augusta Beahm	Mileage Paid to Staff	\$66.73
79056	Awards Plus	Technical Services	\$233.12
79057	Azucena Vera Chavez	Mileage Paid to Staff	\$110.59
79058	B & H Photo-Video Inc	Furniture and Fixtures	\$3,677.60
79059	B2 Environmental Inc	Technical Services	\$1,950.00
79060	Barbara Franke	Mileage Paid to Staff	\$34.44
79061	Becky Gdowski	Mileage Paid to Staff	\$881.40
79062	Benchmark Education Company LLC	Books & Periodicals	\$40.00
79063	Beth Hubl	Mileage Paid to Staff	\$15.23
79064	Blick Art Materials	General Supplies	\$176.35
79065	Border States Industries Inc	General Supplies	\$4,376.18
79066	Bosselman Energy Inc	General Supplies	\$68.69
79067	Bound To Stay Bound Books	Books & Periodicals	\$38.28
79068	Brandy Nelson	General Supplies	\$48.00
79069	Brenda Anderson	Mileage Paid to Staff	\$45.69
79070	Brian Kort	Travel	\$41.45
79071	Brian Morse	General Supplies	\$17.56
79072	Brittney Bills	Mileage Paid to Staff	\$46.03
79073	Camera Ready Cosmetics	General Supplies	\$1,779.63
79074	Capital Business Systems Inc	Miscellaneous Expenditures	\$817.00
79075	Cara Kuhl	Mileage Paid to Staff	\$11.37
79076	Carly Hirschert	General Supplies	\$44.96
79077	Carrot-Top	Custodial Supply Warehouse	\$801.77
79078	Catherine Davis	Mileage Paid to Staff	\$13.77
79079	CDW Government	Furniture and Fixtures	\$199.32
79080	Cgsmusic	General Supplies	\$606.90
79081	Cherie Mattson	Mileage Paid to Staff	\$16.07
79082	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$6.40
79083	Christi Rademacher	General Supplies	\$30.49
79084	Cincinnati Childrens Hospital MC	Dues and Fees	\$300.00
79085	Clair Schmidt	General Supplies	\$50.00
79086	Classroom Security Blinds LLC	General Supplies	\$1,460.22
79087	Clinton Cunningham	General Supplies	\$185.00

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79088	Communications Engineering	General Supplies	\$769.00
79089	Communications Supply Corp	General Supplies	\$1,788.76
79090	Constance L Palu	Mileage Paid to Staff	\$26.88
79091	Construction Rental	General Supplies	\$553.85
79092	Copycat Instant Printing	Miscellaneous Expenditures	\$7,648.94
79093	Courtney Salmon	Mileage Paid to Staff	\$17.25
79094	Crescent Electric Supply	General Supplies	\$2,670.05
79095	Culligan of Grand Island	General Supplies	\$127.50
79096	Curriculum Associates	General Supplies	\$1,823.97
79097	Cyndy Pedro Leon	Technical Services	\$102.00
79098	Dan Petsch	Mileage Paid to Staff	\$99.96
79099	Daniel Fullerton	Mileage Paid to Staff	\$60.48
79100	Danielle Buhrman	Mileage Paid to Staff	\$45.08
79101	Darrell Holley	Mileage Paid to Staff	\$26.88
79102	Data Management Inc	General Supplies	\$13,084.95
79103	Data Power Technology Corp	Technical Services	\$1,942.00
79104	Dawn Deuel-Rutt	Mileage Paid to Staff	\$28.98
79105	Demco	General Supplies	\$180.42
79106	Dennis Supply Company	General Supplies	\$716.04
79107	Devin Duren	Mileage Paid to Staff	\$8.90
79108	Dorie Turner Nolt Consulting LLC	Professional Services	\$600.00
79109	DreamBox Learning Inc	Web Based Software	\$2,070.00
79110	Eakes Office Solutions	General Supplies	\$4,182.98
79111	Eberl Plumbing & Drain	Technical Services	\$535.00
79112	Edmentum Inc	Web Based Software	\$16,900.00
79113	Educational Service Unit 10	Employee Training and Development Services	\$135.00
79114	Educational Service Unit 7	Professional Education Services	\$1,332.50
79115	Egan Supply Company	Custodial Supply Warehouse	\$3,624.00
79116	Elda Leticia Martinez Cruz	Mileage Paid to Staff	\$15.73
79117	Embi Tec	General Supplies	\$2,601.00
79118	Emily McPherson	Mileage Paid to Staff	\$11.08
79119	Erica L Contreras	Mileage Paid to Staff	\$11.76
79120	Estefany Ardon Lopez	Technical Services	\$108.12
79121	Estella Abuelsheikh	Technical Services	\$18.00
79122	Fastenal	General Supplies	\$15.44
79123	Flinn Scientific	General Supplies	\$142.80
79124	Follett School Solutions Inc	Books & Periodicals	\$5,694.24
79125	Fun Express LLC	General Supplies	\$361.44
79126	Gail Menard	General Supplies	\$158.19
79127	Glendy Cervantes	Mileage Paid to Staff	\$2.63
79128	Gottlob Asphalt, LLC	Technical Services	\$6,179.00
79129	Grainger	General Supplies	\$778.06
79130	Grand Island Express Inc	Repairs and Maintenance Services	\$32.56
79131	Grand Island Physical Therapy	Professional Education Services	\$75,317.56
79132	Grand Island Public Schools Nutrition Sv	General Supplies	\$119.00
79133	Greg Morrow	Mileage Paid to Staff	\$36.73
79134	Gustave A Larson Company	General Supplies	\$1,300.30
79135	Hastings Public Schools	Professional Education Services	\$7,579.86
79136	Head Start Family Dev Program	Professional Services	\$7,353.86
79137	Heartland United Way	Dues and Fees	\$50.00
79138	Heath McClellan	Mileage Paid to Staff	\$30.24
79139	Heather Alexander	Mileage Paid to Staff	\$49.28

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79140	Helgoth's Pumpkin Patch	Miscellaneous Expenditures	\$592.00
79141	Helgoths Farms	General Supplies	\$40.00
79142	Hesslegesser Electric	General Supplies	\$2,469.49
79143	Holiday Express	Student Transportation	\$1,890.00
79144	Hooker Bros Sand & Gravel Inc	General Supplies	\$394.96
79145	Interstate All Battery Center	General Supplies	\$526.56
79146	IPEVO Inc	Technology Supplies	\$925.03
79147	Island Indoor Climate	Buildings	\$5,000.00
79148	Island Sprinkler Supply	General Supplies	\$329.37
79149	Island Supply Company	General Supplies	\$18.40
79150	Jacqueline Juarez Meier	Mileage Paid to Staff	\$16.68
79151	Jeffrey Balz	Mileage Paid to Staff	\$15.12
79152	Jennifer Hahn	Mileage Paid to Staff	\$57.56
79153	Jennifer Worthington	Books & Periodicals	\$84.95
79154	Jenny Lynn Rother	Mileage Paid to Staff	\$97.04
79155	Jesus Gonzalez Galaviz	Technical Services	\$99.00
79156	Jesus Mosqueda	Technical Services	\$102.00
79157	Johnson Hardware	General Supplies	\$211.00
79158	Joni Mayfield	Mileage Paid to Staff	\$127.34
79159	Joseph Blake West	Mileage Paid to Staff	\$36.45
79160	Judith Grimes	Mileage Paid to Staff	\$23.13
79161	JW Pepper Son Inc	General Supplies	\$2,058.59
79162	Karisa Dubbs	Mileage Paid to Staff	\$61.15
79163	Karma L Lewandowski	Mileage Paid to Staff	\$86.46
79164	Karmyn R Barnes	Mileage Paid to Staff	\$7.78
79165	Kasey Matthew Lammers	General Supplies	\$126.24
79166	Katelyn Becker	Mileage Paid to Staff	\$5.20
79167	Katherine Beran	General Supplies	\$14.25
79168	Katherine Nootz	Mileage Paid to Staff	\$98.72
79169	Katie Crowe	Travel	\$193.92
79170	Kelly Supply Co	General Supplies	\$1,555.78
79171	Kendall/Hunt Publishing Co	Web Based Software	\$3,500.00
79172	Kennedy Industries	General Supplies	\$156.96
79173	Kenneth DeFrank	Mileage Paid to Staff	\$159.77
79174	Kenneth Vicente	Technical Services	\$102.00
79175	Kevin Watson	Mileage Paid to Staff	\$13.44
79176	Kimberly Foley	Mileage Paid to Staff	\$30.18
79177	Kristin Watson	Mileage Paid to Staff	\$21.22
79178	KSB School Law PC LLO	Employee Training and Development Services	\$850.00
79179	LaBrie Jesse	General Supplies	\$58.42
79180	Lakeshore Learning Materials	General Supplies	\$12,815.68
79181	Lana Bushhousen	General Supplies	\$94.85
79182	Learning Sciences International LLC	Employee Training and Development Services	\$2,660.50
79183	Lizeth Salgado	Technical Services	\$48.00
79184	Lopez Meyelin	Technical Services	\$102.00
79185	Loria Thunker	Mileage Paid to Staff	\$33.94
79186	Lrene Jo Braun	Employee Training and Development Services	\$450.00
79187	LUNA Language Services	Technical Services	\$577.50
79188	Lynn Bender	Mileage Paid to Staff	\$11.48
79189	Margaret McManaman	General Supplies	\$17.99
79190	Maria Vasquez Melchor	Mileage Paid to Staff	\$37.18
79191	Marla Rischling	Mileage Paid to Staff	\$172.52

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79192	Marlena B Ramirez	General Supplies	\$47.72
79193	Marty Markvicka	Mileage Paid to Staff	\$34.27
79194	Marvin Planning Consultants Inc	Buildings	\$3,500.00
79195	Mary Catherine Cairns	Mileage Paid to Staff	\$10.97
79196	Mechanical Sales Inc	General Supplies	\$5,590.00
79197	Meg Trout	Mileage Paid to Staff	\$18.82
79198	Megan L Jaixen	Professional Education Services	\$12,060.00
79199	Melanie Garcia Hernandez	Technical Services	\$102.00
79200	Menards	General Supplies	\$716.05
79201	Meredith Davis	Mileage Paid to Staff	\$147.56
79202	Michelle Dorszynski	Mileage Paid to Staff	\$15.51
79203	Morgan Eihusen	Mileage Paid to Staff	\$32.76
79204	Mosaic at Bethphage Village	Professional Education Services	\$22,919.40
79205	Najah Mohamed	Technical Services	\$12.00
79206	Najany Aseneth Jimenez	Technical Services	\$102.00
79207	NAPA Auto Parts of Grand Island	General Supplies	\$235.52
79208	National Assoc of Edu Procurement Inc	Dues and Fees	\$620.00
79209	National School Boards Assoc	Dues and Fees	\$5,335.00
79210	Nebraska Assoc of School Personnel Admin	Dues and Fees	\$25.00
79211	Nebraska Council of School Administrator	Dues and Fees	\$825.00
79212	Nebraska School Psychologist Association	Employee Training and Development Services	\$400.00
79213	Nebraska State Fire Marshal Agency	Dues and Fees	\$360.00
79214	New Solutions K12	Employee Training and Development Services	\$5,000.00
79215	Nicole Marie Ninemire	Mileage Paid to Staff	\$22.73
79216	Nicole O Hara	Mileage Paid to Staff	\$31.30
79217	Olsson Associates	Buildings	\$5,500.00
79218	One Source	Technical Services	\$2,357.50
79219	Oscar Morales	Mileage Paid to Staff	\$26.82
79220	Overhead Door Of Grand Island	Technical Services	\$165.00
79221	Panchita Portillo	Mileage Paid to Staff	\$44.57
79222	Paper Tiger Shredding Inc	Refuse Disposal	\$285.00
79223	Patricia Mahrt	Employee Training and Development Services	\$450.00
79224	Petes Safari	General Supplies	\$48.00
79225	Pomp's Tire Service Inc	Repairs and Maintenance Services	\$19.08
79226	Preston James E	Mileage Paid to Staff	\$32.36
79227	Quentin Zeller	Mileage Paid to Staff	\$108.02
79228	R8 Productions LLC	Technology Supplies	\$800.00
79229	Rachel Schiley	Mileage Paid to Staff	\$24.41
79230	Really Good Stuff Inc	General Supplies	\$771.33
79231	Rebecca Christensen	Mileage Paid to Staff	\$23.52
79232	Rebecca R Behring	General Supplies	\$60.00
79233	Rebekah Piel	Mileage Paid to Staff	\$53.14
79234	Renee Ekhoﬀ	General Supplies	\$160.92
79235	Rentokil North America Inc	Technical Services	\$1,613.00
79236	Robert Bishop	Mileage Paid to Staff	\$64.40
79237	Rons Music	General Supplies	\$630.88
79238	Rosemary Gomez	Mileage Paid to Staff	\$73.19
79239	Sara Yount	Mileage Paid to Staff	\$13.49
79240	Sarah Nedrig	Mileage Paid to Staff	\$4.47
79241	Selinda Tercero Castaneda	Technical Services	\$102.00
79242	Shelby Wallick	Mileage Paid to Staff	\$32.14
79243	Stacie Faber	Mileage Paid to Staff	\$39.92

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79244	State Glass Inc	General Supplies	\$614.78
79245	State Steel Supply Co	General Supplies	\$269.09
79246	Stephanie N Frankforter	Mileage Paid to Staff	\$39.25
79247	Summer Bartunek	Mileage Paid to Staff	\$4.76
79248	Suyapa Gonzalez	Mileage Paid to Staff	\$69.55
79249	Sydney Lowery	General Supplies	\$17.70
79250	TAESE USU	Employee Training and Development Services	\$1,250.00
79251	Tally Creative Inc	Advertising	\$255.00
79252	Teacher Direct	General Supplies	\$137.54
79253	Teacher Synergy LLC	General Supplies	\$218.69
79254	The Home Depot Pro	Custodial Supply Warehouse	\$28,111.10
79255	The Mandt System, Inc	Employee Training and Development Services	\$11,918.00
79256	The Prophet Corporation	General Supplies	\$471.64
79257	Theresa Beck	Mileage Paid to Staff	\$87.80
79258	Therese Hulme	Mileage Paid to Staff	\$23.85
79259	Toledo Physical Education Supply Company	General Supplies	\$238.59
79260	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$2,667.04
79261	Toofast Supply	General Supplies	\$714.54
79262	Tool Barn Rentals Inc	Technical Services	\$100.00
79263	Travas G Wright	Mileage Paid to Staff	\$49.05
79264	Tri-Cities Group Inc.	Equipment	\$4,244.41
79265	Tumbleweed Press Inc	Books & Periodicals	\$958.40
79266	Uline	Custodial Supply Warehouse	\$2,057.73
79267	UniFirst Corporation	General Supplies	\$2,628.02
79268	United Distributors Inc	General Supplies	\$114.65
79269	University of Nebraska Kearney	Miscellaneous Expenditures	\$174.80
79270	Varsity Spirit LLC	Furniture and Fixtures	\$582.97
79271	Veritiv Operating Company	Instructional Materials Warehouse	\$1,225.00
79272	Virco Inc	General Supplies	\$442.72
79273	Voyager Sopris Learning Inc	General Supplies	\$2,946.56
79274	West Music Co	General Supplies	\$54.95
79275	Western Psychological Services	General Supplies	\$441.80
79276	Whitney Flower	Web Based Software	\$119.99
79277	Winsupply of Grand Island	General Supplies	\$20,248.12
79278	Woodwards Disposal Service Inc	Refuse Disposal	\$320.00
79279	Yandas Music	Professional Services	\$376.99
79280	Young Womens Christian Assoc	Miscellaneous Expenditures	\$500.00
79281	Ace Hardware	General Supplies	\$81.89
79282	Amazon Cap Services Inc	General Supplies	\$250.03
79283	Barbara Knuth	Mileage Paid to Staff	\$25.20
79284	Carolyn Arends	Mileage Paid to Staff	\$29.23
79285	Cash-Wa Distributing	Food	\$118,056.93
79286	Chesterman Company	Soda	\$398.24
79287	Dina Goscha	Mileage Paid to Staff	\$31.42
79288	EMS Linq Inc	Technology Software	\$323.20
79289	Evelyn R Seim	Mileage Paid to Staff	\$15.01
79290	Grand Island Public Schools Activity Fun	Miscellaneous Expenditures	\$811.30
79291	Greenberg Fruit Company	Produce	\$28,244.76
79292	Kevin Harpham	Mileage Paid to Staff	\$23.80
79293	Lisa Moss	Food	\$11.30
79294	Maria Acuna	Mileage Paid to Staff	\$25.54
79295	Maria Romero Aguillon	Mileage Paid to Staff	\$46.37

Grand Island Public Schools

Claims Listing

November 11, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79296	MarSon Foods LLC	Food	\$5,253.12
79297	Midwest Restaurant Supply LLC	Equipment	\$20,666.95
79298	National Food Group Inc	Food	\$2,716.00
79299	Pan-O-Gold Baking Co	Bread	\$6,239.61
79300	Peterson Farms Fresh Inc	Produce	\$12,557.58
79301	Platinum Packaging Group	General Supplies	\$1,641.34
79302	Preferred Packaging Sales & Service	General Supplies	\$1,700.12
79303	Suzanne Marie Amerson	Mileage Paid to Staff	\$3.02
79304	Teresa Abuwisha	Mileage Paid to Staff	\$14.11
79305	Tracy Shuck	Food	\$24.43
79306	Uline	Nutrition Services Warehouse	\$424.37
79307	University Of Ne Lincoln Cooperative	Professional Services	\$270.00
79308	US Foods - Grand Island	Food	\$61,841.60
79309	VVS Inc	Food	\$458.91
ACH	Anderson Ford Lincoln Mercury	Vehicles	\$31,508.00
ACH	Central Nebraska Education Agency	Rentals of Land & Buildings	\$45,000.00
ACH	DreamBox Learning Inc	Web Based Software	\$195,391.76
ACH	MidAmerica Administrative & Retirement	Employee Benefits	\$36,820.00
ACH	Ombudsman Educational Services, LTD	Professional Education Services	\$157,745.00
ACH	Riverside Technologies Inc	Technology Hardware	\$81,070.00
ACH	Tri-Cities Group Inc.	Equipment	\$30,980.40
		October Claims	\$1,850,261.27
		October 15, 2021 Payroll	\$8,594,708.59
			<u>\$10,444,969.86</u>

GRAND ISLAND PUBLIC SCHOOLS
Grand Island, Nebraska

STAFF ADJUSTMENT
November 11, 2021

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>
Shawna Montgomery	Science/1.0 FTE/Building to be Determined	08/10/22	MA-06	Clemson University	TBD
Taylor Montgomery	Science/1.0 FTE/Senior	08/10/22	MA+18 -09	UNL	A. Voss
Mitchell Roush	Director of Strategic Communication & Marketing/ 1.0 FTE/Admin. Bldg.	10/18/21	MA	Regent University	J. Planos

New Hire/Extra Standard Assignment

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Johnathon Mottl	MS Assistant Wrestling/Barr	10/22/21	G. Muchow
Joachim Vandervelpen	JV Girls Tennis/Senior	10/05/21	B. Aupperlee

Classified New Hires

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Kaile Billinger	Paraeducator/Seedling Mile	1.0	10/19/21	C. Ruybalid
Khadra Boqor	Campus Monitor/Senior	1.0	10/04/21	L. Morse

Classified New Hires (cont.)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Lynette Boersen	Nutrition Services Assistant/Senior	.50	10/20/21	M. Marquez Mendoza
Raelyn Brewer	Special Education ISP Paraprofessional/Walnut	.94	09/20/21	A. Riskowski
Jacob Buck	Assistant Custodian/Seedling Mile	.50	10/21/21	S. Warnke
Leslie De Leon	Bilingual Preschool Paraeducator/Early Learning Center	.50	10/04/21	I. Escalera Mercado
Jacob Hawkes	Special Education Paraeducator/Newell	.94	10/18/21	N. Prado Ashford
Tonya Honaker	Head Food Server/Stolley Park	.75	10/25/21	H. Johannsen
Saida Martinez Campos	Bilingual Paraeducator/Barr	.94	10/18/21	M. Hernandez
Kylee McClellan	Paraeducator/Engleman	.69	10/11/21	A. Rollison
	Noon Recess Monitor/Engleman	.19		
Sabrina Moseley	Preschool Paraeducator/Starr	.50	10/04/21	P. Martinez Manriquez
Nohemy Ness	Bilingual Paraeducator/Howard	.40	09/05/21	Part of L. Ayala's FTE
Heather Olin	Nutrition Services Assistant Manager/CNC	1.0	10/13/21	D. Esquivel
Logan Polansky	Crossing Guard/West Lawn	.31	10/20/21	D. O'Neill
Anthony Rippe	Special Education Paraprofessional/Senior	.94	09/20/21	D. Polk
Alexia Rodriguez	Bilingual Preschool Paraeducator/Starr	.50	10/06/21	P. Martinez Manriquez
Anthony Santoyo	Nutrition Services Supervisor/Admin. Bldg.	1.0	10/13/21	H. Batenhorst

Classified New Hires (cont.)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Ann-Katrin Schug	Technology Assistant/Walnut	1.0	10/25/21	J. Vance
Sallie Singleton	Satellite Clerk/Wasmer	.38	10/06/21	S. Schneiderheinz
Jessica Soto	Skills Academy Paraprofessional/Senior	.94	10/26/21	K. Petzoldt
Maria de la Luz Valencia	Bilingual Preschool Paraeducator/Early Learning Center	.50	11/01/21	L. DeLeon
Beverly Wiebe-Brown	Piano Accompanist/Westridge	.76	10/20/21	T. Gapp
Susan Wilson	Assistant Custodian/Early Learning Center	1.0	10/18/21	J. Beekman

Certified Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Ashton Brummer	Leave of Absence	Personal	08/13/21
Leigh Cranfield	First Grade/1.0 FTE/Starr	Relocation	09/24/21
Daniel Fullerton	Industrial Technology/1.0 FTE/Career Pathways Institute	Personal	05/23/22

Certified Extra Standard Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Carla Jacobs	Elementary Honor Choir/.50 FTE/District Wide	Personal	05/26/21
Geoffrey Muchow	MS Assistant Wrestling/Barr	Personal	10/22/21
Amber Wissing	Head 9th Grade Girls Basketball/Senior	Personal	10/20/21

Classified Resignations

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Helen Batenhorst	Nutrition Services Supervisor/1.0 FTE/Admin. Bldg.	Relocation	04/04/22
Elmer Behring	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	10/01/21
Carol Bryant	Paraeducator/.31 FTE/Howard	Personal	10/12/21
Julissa Cardoza	Bilingual Preschool Paraeducator/1.0 FTE/Early Learning Center	Personal	09/28/21
Keisha Carruth	Paraeducator/.88 FTE/Starr	Termination	10/01/21
Stephanie Chitic	Nutrition Services Assistant/.50 FTE/Walnut	New position	10/13/21
Margaret Conant	Head Food Server/.50 FTE/Engleman	Job abandonment	09/24/21
Isaiah Curry	Special Education Paraeducator/.94 FTE/Engleman	Personal	10/18/21
Leslie De Leon	Bilingual Preschool Paraeducator/.50 FTE/Early Learning Center	Personal	10/19/21

Classified Resignations (cont.)

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Anesa Espinoza	Preschool Paraeducator/1.0 FTE/Howard	Relocation	10/19/21
Callie Gits	Skills Academy Paraprofessional/.94 FTE/Dodge	Personal	10/21/21
Samuel Goscha	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	10/07/21
Cheryl Harpham	Nutrition Services Manager/1.0 FTE/Barr	Retirement	12/31/21
Hallee Johannsen	Head Food Server/.63 FTE/Stolley Park	Personal	09/29/21
Alicia Lechner	IT Technician/1.0 FTE/Senior	New position	10/29/21
Maria Marquez Mendoza	Nutrition Services Assistant/.50 FTE/Senior	Personal	10/01/21
Joshua Matthiessen	Assistant Custodian/1.0 FTE/Lincoln	Termination	10/12/21
Danialle McGee	Special Education Paraeducator/.94 FTE/Stolley Park	New position	10/29/21
Halee Melgoza	Paraeducator/.94 FTE/Wasmer	Termination	10/22/21
Sabrina Moseley	Preschool Paraeducator/.50 FTE/Starr	Personal	10/15/21
Eddie Nowka	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	10/01/21
Nikkea Prado Ashford	Special Education Paraeducator/.94 FTE/Newell	Personal	09/24/21
Cole Ruybalid	Paraeducator/1.0 FTE/Seedling Mile	Relocation	10/07/21
Brenda Sisson	Nutrition Services Assistant/.38 FTE/CNC	New position	09/24/21
Nelcy Zelaya	Assistant Custodian/1.0 FTE/Walnut	Personal	10/08/21

Certified Changes

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Marisalynn Koepke	Special Education Resource/ .50 FTE/Lincoln/.50 FTE/ Howard	Special Education Resource/ .50 FTE/Lincoln/.50 FTE/ Wasmer	08/05/21	Student need
Kathryn Wilkinson	Special Education Resource/ .50 FTE/Dodge/.50 FTE/ Shoemaker	Special Education Resource/ 1.0 FTE/Dodge	08/05/21	Student need

Certified Changes/Extra Standard Assignments

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
John R. Jacobs	Elementary Honor Choir/ .50 FTE/District Wide	Elementary Honor Choir/ 1.0 FTE/District Wide	08/05/21	C. Jacobs

Classified Changes

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Teresa Abuwisha	Head Cashier/.66 FTE/Walnut	Head Cashier/.69 FTE/Walnut	09/24/21	Student need
Blanca Almaguer	Food Server/.56 FTE/Dodge	Food Server/.44 FTE/Dodge/ Nutrition Services Assistant/ .56 FTE/CNC	10/05/21	Change in hours E-Learning

Classified Changes (cont.)

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Julissa Aranda	Paraeducator/.56 FTE/ Noon Recess Monitor/ .06 FTE/Lincoln	Paraeducator/.75 FTE/ Noon Recess Monitor/ .06 FTE/Lincoln	09/05/21	Student need
Lluliana Ayala	Bilingual Paraeducator/ 1.0 FTE/Howard	Bilingual Paraeducator/ .60 FTE/Howard	09/05/21	Job share
Lluliana Ayala	Bilingual Paraeducator/ .60 FTE/Howard	Bilingual Paraeducator/ .60 FTE/Paraeducator/ .40 FTE/Howard	10/18/21	Part of R. Cervantes FTE
Nancy Eberle	Head Food Server/.25 FTE/ Food Server/.50 FTE/ Engleman	Head Food Server/.75 FTE/ Engleman	10/05/21	M. Conant
Ruth Moore	Piano Accompanist/.88 FTE/ Walnut/.12 FTE/Westridge	Piano Accompanist/.88 FTE/ Walnut	10/20/21	Change in hours
Nancy Petzoldt	Head Food Server/.22 FTE/ Food Server/.41 FTE/ Shoemaker	Head Food Server/.22 FTE/ Food Server/.41 FTE/Assistant Custodian/.25 FTE/Shoemaker	11/01/21	Student need
Penny Plambeck	Satellite Clerk/.53 FTE/ Lincoln	Crossing Guard/.31 FTE/ Westridge	10/22/21	A. Panowicz
Alexia Rodriguez	Preschool Paraeducator/ .50 FTE/Starr	Preschool Paraeducator/ 1.0 FTE/Starr	10/18/21	S. Moseley & Student need
Tammy Zeleski	Nutrition Services Assistant/ .63 FTE/CNC	Nutrition Services Assistant/ .44 FTE/CNC	10/01/21	Employee request

Salary Schedule Movement for the 2021-2022 School Year

<u>Name</u>	<u>Assignment/Building</u>	<u>Salary Schedule Movement</u>
Brenda Nash	Skills Academy Middle Grades/Westridge	MA to MA+09

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: 2021
 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	\$119,399,122.52	(\$120,597,279.18)	\$0.00	\$24,932,745.89
02	Depreciation	\$1,467,189.42	\$905,424.77	(\$1,371,167.08)	\$0.00	\$1,001,447.11
03	Employee Benefit	\$3,109,831.94	\$13,168.32	(\$11,287.19)	\$0.00	\$3,111,713.07
04	Contingency	\$1,056,207.38	\$12,016.13	\$0.00	\$0.00	\$1,068,223.51
05	Activities	\$2,090,257.79	\$2,547,173.02	(\$2,158,348.13)	\$0.00	\$2,479,082.68
06	School Nutrition	\$1,105,134.25	\$6,577,865.26	(\$5,760,337.39)	\$0.00	\$1,922,662.12
07	Bond	\$7,134,429.57	\$6,342,904.90	(\$6,187,275.65)	\$0.00	\$7,290,058.82
08	Special Building	\$4,679,204.68	\$855,979.86	(\$3,214,385.20)	\$0.00	\$2,320,799.34
09	Qualified Capitol Purpose Undertaking	\$849,021.27	\$2,442,640.55	(\$2,188,118.20)	\$0.00	\$1,103,543.62
10	Cooperative	\$807,128.39	\$444,806.72	\$0.00	\$0.00	\$1,251,935.11
Grand Total:		\$48,429,307.24	\$139,541,102.05	(\$141,488,198.02)	\$0.00	\$46,482,211.27

End of Report

* This Space Reserved For Register of Deeds *


ORDINANCE NO. 9850

An ordinance to extend the boundaries and include within the corporate limits of, and to annex into the City of Grand Island, Nebraska, a tract of land west North Road and south of 13th Street along with all adjoining public Right-of-Way in Hall County, Nebraska as more particularly described hereinafter and as shown on Exhibit "A" attached hereto; to provide service benefits thereto; to repeal any ordinance or resolutions or parts of thereof in conflict herewith; to provide for publication in pamphlet form; and to provide the effective date of this ordinance.

WHEREAS, the Grand Island City Council passed Resolution #2021-200 on August 10, 2021 stating their intent to annex said property and setting September 14, 2021 as the date for a public hearing on said annexation; and

WHEREAS, Resolution #2021-200 was published in The Grand Island Independent on August 30, 2021; and

WHEREAS, The City has prepared a plan for annexation in accordance with N.R.S.S §16-117; and

Approved as to Form 
October 11, 2021 City Attorney

ORDINANCE NO. 9850 (Cont.)

WHEREAS, after public hearing on September 1, 2021, the Regional Planning Commission recommended the approval of annexing into the City of Grand Island, the following tract of land in Hall County, Nebraska:

Lot 1 of Hanover Second Subdivision and all adjacent and contiguous rights-of-way; and

WHEREAS, after public hearing on September 14, 2021, the City Council of the City of Grand Island found and determined that such annexation be approved; and

WHEREAS, on September 14, 2021 the City Council of the City of Grand Island considered such annexation and approved such annexation on first reading and on September 28, 2021 approved such annexation on second reading and on October 12, 2021 approved such annexation on third and final reading.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. It is hereby found and determined that:

(A) The above-described tracts of land are urban or suburban in character, and that the subject properties are contiguous or adjacent to the corporate limits of said City.

(B) The subject lands will receive the material benefits and advantages currently provided to land within the City's corporate limits including, but not limited to police, fire, emergency services, street maintenance, and utilities services upon annexation to the City of Grand Island, Nebraska, and that City electric, water and sanitary sewer service is available, or will be made available, as provided by law.

ORDINANCE NO. 9850 (Cont.)

(C) The various zoning classifications of the land shown on the Official Zoning Map of the City of Grand Island, Nebraska, are hereby confirmed and that this annexation will have no impact on the extraterritorial zoning jurisdiction.

(D) There is unity of interest in the use of the said tract of land, lots, tracts, highways and streets (lands) with the use of land in the City, and the community convenience and welfare and in the interests of the said City will be enhanced through incorporating the subject land within the corporate limits of the City of Grand Island.

(E) The plan for extending City services is hereby approved and ratified as amended.

SECTION 2. The boundaries of the City of Grand Island, Nebraska, be and are hereby extended to include within the corporate limits of the said City the contiguous and adjacent tract of land located within the boundaries described above.

SECTION 3. The subject tract of land is hereby annexed to the City of Grand Island, Hall County, Nebraska, and said land and the persons thereon shall thereafter be subject to all rules, regulations, ordinances, taxes and all other burdens and benefits of other persons and territory included within the City of Grand Island, Nebraska.

SECTION 4. The owners of the land so brought within the corporate limits of the City of Grand Island, Nebraska, are hereby compelled to continue with the streets, alleys, easements, and public rights-of-way that are presently platted and laid out in and through said real estate in conformity with and continuous with the streets, alleys, easements and public rights-of-way of the City.

SECTION 5. That a certified copy of this Ordinance shall be recorded in the office of the Register of Deeds of Hall County, Nebraska and indexed against the tracts of land.

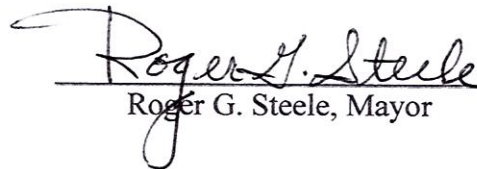
ORDINANCE NO. 9850 (Cont.)

SECTION 6. Upon taking effect of this Ordinance, the services of said City shall be furnished to the lands and persons thereon as provided by law, in accordance with the Plan for Extension of City Services adopted herein.

SECTION 7. That all ordinances and resolutions or parts thereof in conflict herewith are hereby repealed.


SECTION 8. This ordinance shall be in full force and effect from and after its passage, approval and publication, in pamphlet form, as provided by law.

Enacted: October 12, 2021.



Roger G. Steele, Mayor

Attest:

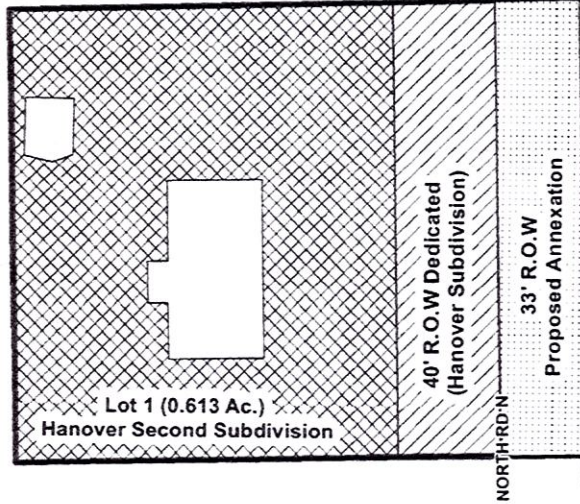
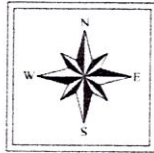


RaNae Edwards, City Clerk



ORDINANCE NO. 9850 (Cont.)

**PROPOSED ANNEXATION
LOCATION MAP**

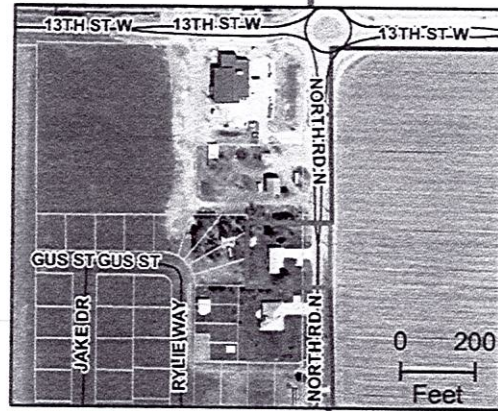


Legend

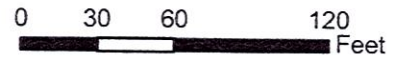
- Grand Island City Limit
- Parcels
- Existing Structures

Proposed Annexation

- Lot 1 (0.613 Ac.) Hanover Second Subdivision
- 40' R.O.W Dedicated - Hanover Subdivision
- 33' R.O.W



THE REGIONAL PLANNING COMMISSION of Hall County, Grand Island, Wood River and the Villages of Albia, Camo and Doniphan, Nebraska



ANNEXATION AGREEMENT
Ordinance No. 9850

THIS AGREEMENT is entered into between Hall County School District 2, a/k/a Grand Island Public Schools (hereinafter referred to as “GIPS”), and Hall County School District 82, a/k/a Northwest Public Schools (hereinafter referred to as “NWPS”) and concerns the City of Grand Island, Nebraska, annexation Ordinance No. 9850.

WHEREAS, on October 12, 2021, the City Council of the City of Grand Island, Nebraska, enacted Ordinance No. 9850 which Ordinance annexed a tract of land in Hall County, Nebraska.

WHEREAS, the Boards of Education of GIPS and NWPS, through their administrative representatives, have negotiated in good faith the aforementioned annexation of land by the City of Grand Island, Nebraska, as required by *Neb. Rev. Stat.* §79-473 (Reissue 2014) and have considered which school district shall serve the tract of land annexed by Ordinance No. 9850, the educational needs of the students in the affected school districts, the economic impact upon the affected school districts, any common interests between the annexed lands and the affected school districts and the community which has zoning jurisdiction over the land, community educational planning, and the effective date to transfer the annexed tracts of land.

ORDINANCE NO. 9850

Ordinance No. 9850 is an ordinance to extend the boundaries and include within the corporate limits of, and to annex into the City of Grand Island, Nebraska, a tract of land west North Road and south of 13th Street along with all adjoining public Right-of-Way in Hall County, Nebraska as more particularly described hereinafter and as shown on Exhibit “A” attached hereto, Ordinance No. 9850, “Proposed Annexation Location Map.” The legal description of the annexed tract of land is set forth in Ordinance No. 9850, as follows:

Lot 1 of Hanover Second Subdivision and all adjacent and contiguous rights-of-way

which legal description, location map, and Ordinance are hereby incorporated herein by this reference.

According to the Hall County Assessor's Office, this above described land has an assessed valuation on October 12, 2021 of \$ 165,873.00.

NOW, THEREFORE, in consideration of the annexation negotiations for Ordinance No. 9850 recited above and in consideration of the mutual promises contained herein, the parties agree as follows:

1. The tract of land annexed by Ordinance No. 9850 shall merge with GIPS' school district on July 1, 2022 pursuant to *Neb. Rev. Stat. §79-475 (Reissue 2014)*.

2. GIPS will pay NWPS a one-time lump sum payment of Twelve Thousand Five Hundred Eighty Five Dollars and Ninety-Two Cents (\$12,585.92) due on or before December 31, 2021 which is based on the following formula:

(GIPS General Fund Levy) \$ 0.0104000

(NWPS General Fund Levy) +\$ 0.00744351

\$ 0.01784351

Average General Fund Levy \$0.01784351 / 2 = \$0.008921755

Assessed valuation by Hall County Assessor's Office =

\$165,873.00 x .008921755 = \$1479.88 per year

\$1479.88 x 8 years = **\$ 11839.03 Lump sum payment**

[Signatures on Next Page]

IN WITNESS THEREOF, the parties execute this agreement.

HALL COUNTY SCHOOL DISTRICT 2, a/k/a
GRAND ISLAND PUBLIC SCHOOLS

By: _____ Date: _____
Bonnie Hinkle, President,
GIPS Board of Education

HALL COUNTY SCHOOL DISTRICT 82, a/k/a
NORTHWEST PUBLIC SCHOOLS

By: _____ Date: _____
Dan Leiser, President,
NWPS Board of Education

Exhibit A

ORDINANCE NO. 9850

Proposed Annexation Location Map

Attached

1310 NONDISCRIMINATION

The Grand Island Public Schools is committed to a policy of nondiscrimination. Helping students and staff to develop an awareness and appreciation for the achievements, problems, and aspirations of all people in our culturally diverse society is essential to this end. Our goal is to create a learning environment free of discrimination.

The district will establish and maintain an atmosphere in which all persons will exhibit the following:

- (a) Respect for the individual regardless of economic status, intellectual or physical ability, race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, sex or gender, sexual orientation, marital status, veteran status, pregnancy, childbirth or related medical condition, or age,
- (b) Respect for cultural differences,
- (c) Respect for economic, political, and social lives of others, and
- (d) Respect for the right of others to seek and maintain their own identities.

The district will comply with regulations implementing Title IX of the educational amendments of 1972 which state the following:

"No persons in the United States shall on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination in any educational program receiving federal financial assistance...."

The district will further comply with regulations implementing Section 504 of the Rehabilitation Act of 1973, which states in part:

"No otherwise qualified individual with handicaps ...shall, solely by reason of his or her handicap, be excluded from the participation in, be denied benefits of, or be subject to discrimination under any program...."

The district will further comply with regulations implementing Title VI of the Civil Rights Act of 1964, which states in part:

"...no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program...."

Additionally, the district will comply with the Nebraska Equal Opportunity in Education Act (Neb. Rev. Stat §79-2,114 to §79-2,124 [Reissue 1996]), and amendments thereto, which act states in part that it shall be an unfair or discriminatory practice for any public education institution to discriminate on the basis of sex, the pregnancy of any person, the marital status of any person, or the condition of being a parent.

No student will be treated differently on the basis of sex, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, national origin, disability, pregnancy, marital status, or the condition of being a parent, in the context of an educational program or activity, so as to interfere with or limit the ability of the student to participate in or benefit from services, activities, or privileges of the district unless there is a legitimate, non-discriminatory reason to do so.

The district will examine thoroughly all parts of the curriculum to be sure that it emphasizes positive human relationships. The instructional materials used in the schools must accurately portray the history, contributions, and culture of the various ethnic groups of our society. The district will develop programs that will increase the awareness of students, parents, and citizens of the cultural diversity of others.

The district will continue to promote good human relations by removing all messages of prejudice and discrimination in employment, assignment, and promotion of personnel; in location and use of facilities; in curriculum development and instructional materials; and in the availability of programs for children.

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Conduct which has the effect of creating, for a reasonable person, an intimidating, hostile, or offensive educational or work environment will not be tolerated. Any act of harassment by either staff or students will result in disciplinary action.

This policy will be referenced in all staff and student handbooks and posted in a place of prominence in all district facilities.

References: *Title IX, Education Amendments of 1972*
Title VI of the Civil Rights Act of 1964, as amended
Age Discrimination in Employment Act of 1975
Section 504 of the Rehabilitation Act of 1973
Title II, Americans with Disabilities Act of 1990
Civil Rights Act of 1991
Ne. Rev. Stat. 79-267 (2010)
Grand Island Board of Education Policies
1310.1 Administrative Procedures (attached), 1310.2 Complaint Form (attached)
1310, 1311, 6214, 6215, 6410, 6411, 7705, 8420, 8430, 8432, 8450, 8453, 8454, 8455, 8550, 8551, 8552

Policy Adopted: 3-1-76
Policy Revised: 7-8-91
Policy Revised: 5-5-97
Policy Revised: 12-1-97
Policy Revised: 1-4-01
Policy Revised: 11-14-2011
Policy Revised: 01-14-2016
Policy Revised: 11.12.2020
Policy Revised: ???.???.??

The Grand Island Public Schools does not discriminate on the basis of sex in any educational program or activity that it operates. The District is required by Title IX (20 U.S.C. § 1681) and 34 CFR Part 106 not to discriminate in such a manner. This requirement not to discriminate also applies to admission and employment. Any inquiries about the application of Title IX may be referred to the District Title IX Coordinator, to the Assistant Secretary of the Office of Civil Rights, or both. The GIPS Board of Education designates the following individuals to serve as GIPS Title IX Coordinators for students and staff and serve as Compliance Coordinator:

Title: Dr. Robin R. Dexter, Associate Superintendent
Coordinator for Student Complaints and Compliance Coordinator
Office address:
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802
Email: rdexter@gips.org
Phone number: 308-385-5900

Title: Ms. Kristen Irely, Chief of Human Capital Management
Coordinator for Staff Complaints
Office address:
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802
Email: wstelk@gips.org
Phone number: 308-385-5900

Grand Island Public Schools

For information regarding the Grand Island Public Schools procedure for complaints of sexual harassment including the complaint process, how to file a report or a complaint of sexual harassment, how to file a formal complaint of sexual harassment, and how the District will respond to such complaints see Board Policy, 6205 Staff and 8505 Student, located on the GIPS web site.

1310.1 Administrative Procedures for Policies

1310, 1311, 6214, 6215, 6410, 6411, 7705, 8420, 8430, 8432, 8450, 8453, 8454, 8455, 8550, 8551, 8552

Human Rights Officer

The Grand Island Public Schools does not discriminate on the basis of race (**including skin color, hair texture and protective class hairstyles**), color, religion, national origin, ethnicity, sex or gender, sexual orientation, marital status, or age in its programs and activities and provides equal access to the Boy Scouts. The following persons have been designated to handle inquires regarding the non-discrimination policies:

Students: Associate Superintendent for Student Services, Kneale Administration Building, 123 South Webb Road, PO Box 4904, Grand Island, NE 68802-4904; 308-385-5900

Employees and Others: Director of Human Resources, Kneale Administration Building, 123 South Webb Road, PO Box 4904, Grand Island, NE 68802-4904; 308-385-5900

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the designated Human Rights Officer. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at 601 East 12th Street, Room 353, Kansas City, MO 64106, (800) 368-1019 (voice), Fax (816) 426-3686, (800) 537-7697 (telecommunications device for the deaf), or ocr.kansascity@ed.gov.

The duties of the Human Rights Officers include:

- maintaining and analyzing documentation of all bullying or harassment incidents;
- regularly reviewing the effectiveness of the district's efforts to correct and prevent bullying or harassment and proposing improvements;
- regularly assessing the adequacy of training for staff, administrators, students, and parents concerning bullying or harassment and proposing improvements;
- advising and assisting other district personnel to properly handle and investigate complaints and reports of bullying or harassment;
- ensuring that top district officials are informed about bullying or harassment incidents and the adequacy of the school's response; and
- ensuring that the investigation of bullying or harassment complaints is done in an impartial manner by district personnel who are trained in the requirements of equal educational opportunity.

Reporting Procedures and Investigation

Any person who believes that he or she has been the victim of bullying or harassment on the basis of race (**including skin color, hair texture and protective hairstyles**), color, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status is encouraged to immediately report the alleged act to the building principal or designated administrator within five (5) school days of the most recent incident. Any teacher or other employee of the district who knows of or receives a report of bullying or harassment shall immediately report the alleged incident. If the complaint involves the building principal or designated administrator, the complaint shall be made or filed with the Human Rights Officer. If the complaint involves the Human Rights Officer or the Superintendent of Schools, the complaint shall be made or filed directly with the School Board. The building principal, designated administrator or other responsible party contacted with a report of discrimination or harassment will cause an "Alleged Discrimination or Mistreatment Complaint Report" (attached) to be completed.

Complaints of bullying or harassment received by the building principal or designated administrator and a summary of any resolution or resolution attempts will be forwarded to the Human Rights Officer. Minor occurrences of alleged bullying, discrimination, or harassment may be resolved informally at the building level. In the event of obvious and major infractions or incomplete building resolution of a minor infraction, the Human Rights Officer or designee will immediately undertake an investigation. The investigation may be conducted by district personnel or by a third party designated by the School District. In determining

whether the alleged conduct constitutes a violation of Policy 1310, 6215, or 8455, the School District will consider all facts and circumstances concerning the alleged bullying or harassment. The School District will also consider the effect of the alleged bullying or harassment on the alleged victim and on the School District's goal of maintaining an orderly and effective educational process. The School District's obligation to undertake an investigation shall not be extinguished by the fact that a criminal investigation involving the same or similar allegation is also pending or has been concluded.

The School District will respect the privacy of all persons relevant to the alleged bullying or harassment, consistent with the district's legal obligation to investigate, to take appropriate action, and to comply with any discovery or disclosure obligation. In the event that the evidence suggests that the alleged bullying or harassment is also a crime, the School District will report the results of any investigation to the appropriate law enforcement agency responsible for handling such crimes.

Upon receipt of a complaint that a violation has occurred, the School District will take prompt and appropriate formal or informal action to address and where appropriate remediate the violation. Since bullying or harassment is often subtle and incidents may be more reflective of a pattern rather than a single incident, events occurring prior to the most recent incident may also be addressed. The School District will consider a response that will most likely end the bullying or harassment and deter similar future conduct.

Appeal to Superintendent

If the complaint of bullying or harassment has not been resolved to the complainant's satisfaction at the initial reporting level within ten (10) school days after the initial complaint was made, the student, parents/guardians or district personnel who made the complaint may appeal to the Superintendent by submitting the "Alleged Discrimination or Mistreatment Complaint Form" and any relevant documents (resolution attempts, etc.) to the Superintendent. Within ten (10) school days of receiving the complaint form, the Superintendent or designee will respond in writing to the complainant. The Superintendent's decision will be final and binding.

Failure to Observe Time Limits

In the event the student, parent, guardian, or district personnel who complained of bullying or harassment fails to exhaust the remedies under the complaint procedure provided above, or to abide by the time limits with respect to each step, the complaint will be presumed to be abandoned and the matter will be settled in accordance with the School District's last response thereto. However, any time limit may be extended by written mutual agreement of the parties involved.

Consequences of Violation of:

1310, 1311, 6214, 6215, 6410, 6411, 7705, 8420, 8430, 8432, 8450, 8453, 8454, 8455, 8550, 8551, 8552

If allegations of bullying or harassment are determined to be valid, sanctions that may be imposed by the School District may include, but are not limited to, any one or more of the following:

For students—

1. Oral reprimand;
2. Written reprimand;
3. Short-term suspension - exclusion of a student from attendance in all schools within the system for a period not to exceed five school days [Neb. Rev. Stat. §79-256(4)];
4. Long-term suspension - exclusion of a student from attendance in all schools within the system for a period exceeding five school days but fewer than twenty school days [Neb. Rev. Stat. §79-256(1)];
5. Expulsion - exclusion from attendance in all schools within the system for a period not to exceed the remainder of the semester in which the offense took effect unless the misconduct occurred (a) within ten school days prior to the end of the first semester, in which case the expulsion shall remain in effect through the second semester, or (b) within ten school days prior to the end of the second semester, in which case the expulsion shall remain in effect for summer school and the first semester of the following school year [Neb. Rev. Stat. §79-256(2) and § 79-283];

6. Long- or short-term emergency exclusion as described previously if the student's conduct presents a clear threat to the physical safety of himself/herself, or others or is so extremely disruptive to make temporary removal necessary to preserve the right of other students to pursue education [Neb. Rev. Stat. §79-264];
7. Mandatory reassignment - involuntary transfer of a student to another school in connection with disciplinary action [Neb. Rev. Stat. §79-256(3)]; and
8. Referral to appropriate authorities for prosecution.

For Employees–

1. Oral reprimand with documentation to file;
2. Written reprimand;
3. Suspension with pay;
4. Suspension without pay;
5. Termination of employment;
6. Cancellation of employment;
7. Non-renewal of employment; and
8. Referral to appropriate authorities for prosecution.

For "Third Parties" (including audiences, competitors at inter-district athletic competitions, contractors, visitors, and employees of other businesses participating in cooperative work programs)–

1. Demand of immediate corrective action;
2. Suspension or termination of relationship; and
3. Referral to appropriate authorities for prosecution

Confidentiality and Retaliation

All matters involving complaints will remain confidential to the maximum extent possible, and any retaliation against individuals reporting bullying or harassment or participating in related proceedings will not be tolerated. The school district will discipline or take appropriate action against any student, teacher, administrator or other school personnel who retaliates against any person who reports an incident of alleged bullying or sexual, racial, ethnic, or disability related harassment or violence, or any person who testifies, assists, or participates in a proceeding, investigation or hearing relating to such bullying, harassment, or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment, which has the effect of creating, for a reasonable person, an intimidating, hostile, or offensive educational or work environment.

Rights of Students Accused of Harassment

Students accused of inappropriate behavior have certain rights to due process and fundamental fairness under the Constitution of Nebraska, the United States Constitution, and Nebraska's Student Discipline Act codified at Neb. Rev. Stat. §79-254, et seq. (Reissue 1996) and any amendments thereto. Nothing in 1310, 6215, 6410, and 8455 or this procedure shall abrogate or modify the School District's obligation to comply with the terms of said Act or any other state or federal law.

Rights of District Personnel Accused of Harassment

All actions taken by the School District against district personnel under 1310, 1311, 6215, and 8455 or this procedure shall be consistent with the requirements of applicable collective bargaining agreements, as well as state and federal law.

Training

The District will ensure that *all* District employees (*to include certified, classified, and administration*) are adequately trained so they understand and know how to identify acts of discrimination, harassment, and retaliation, and how to report it to appropriate District officials or employees. This training will include, at a minimum, the following areas:

- a. The current legal standards and compliance requirements of anti-discrimination, anti-harassment, and anti-retaliation federal, state, and any local laws and regulations, including several specific examples of discrimination, harassment (including acts of violence because of a person's sex or other protected characteristics), and retaliation.

- b. The District's current anti-discrimination, anti-harassment, and anti-retaliation notice, policies, grievance procedure, and discrimination complaint form, including the specific steps and timeframes of the investigative procedures, and the District's disciplinary procedures.
- c. Identification of the District's designated compliance coordinators and their job responsibilities.
- d. Specific examples and information regarding how to report complaints or observations of discrimination, harassment, or retaliation to appropriate District officials or employees. In addition, the District will emphasize that employees, students, third parties, and others should not be deterred from filing a complaint or reporting discrimination. For instance, if a student is the victim of sexual violence, a form of sexual harassment, but the student is concerned that alcohol or drugs were involved, school staff should inform the student that the District's primary concern is student safety, that any other rules violations will be addressed separately from the sexual violence allegation, and that the use of alcohol or drugs never makes the victim at fault for sexual violence.
- e. Potential consequences for violating the District's anti-discrimination, anti-harassment, and anti-retaliation policies, including discipline.
- f. Potential remedies, including immediate, interim remedies, to eliminate the discrimination, harassment, and retaliation, prevent its recurrence, and remedy its effects.
- g. A description of victim resources, including comprehensive victim services, to address acts of discrimination and harassment, including acts of violence because of a person's sex or other protected characteristics, and a list of those resources for distribution to trainees.

In addition, the District shall ensure that employees designated to address or investigate discrimination, harassment, and retaliation, including designated compliance coordinators, receive additional specific training to promptly and effectively investigate and respond to complaints and reports of discrimination, and to know the District's grievance procedures and the applicable confidentiality requirements.

Preventive Measures

The District will publish and distribute on an ongoing basis a notice of nondiscrimination (notice) in electronic and printed formats, including displaying the notice on the District's website and posting the notice at each building in the District. The District designates the Human Rights Officers to coordinate compliance with anti-discrimination laws, publish and disseminate grievance procedures, including posting it on the District's website, at each building in the District, reprinting it in District publications, such as handbooks, and sending it electronically to members of the school community. The District will provide training to employees and students at the beginning of each academic year in the areas identified in the Training section above.

The District also may distribute specific harassment and violence materials (such as sexual violence), including a summary of the District's anti-discrimination, anti-harassment, and anti-retaliation policy and grievance procedure, and a list of victim resources.

Effect of Policy and Publication

Policies 1310, 6215, 6410, and 8455 and this procedure should not be read to abrogate other school district policies prohibiting other forms of unlawful discrimination, harassment, or other inappropriate behavior. It is the intent of the School District that all such policies be read consistently to provide the highest level of protection from unlawful discrimination or harassment in the provision of educational services and opportunities. Summaries of policies 1310, 6215, 6410, and 8455 and this procedure shall be conspicuously posted in each school that the district maintains, in a place accessible to students, faculty, administrators, employees, parents, and members of the public. This notice shall include the name, mailing address and telephone number of the Human Rights Officer and the mailing address and telephone number of the United States Department of Education, Office for Civil Rights.

Reference: Boy Scouts of America Equal Access Act – January 8, 2002

Grand Island Public Schools

01.14.2016

11.12.2020

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1310.2 Complaint Form Discrimination, Harassment or Retaliation

The Grand Island Public School does not discriminate on the basis of sex, disability, race (**including skin color, hair texture and protective hairstyles**), color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status, in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. This complaint form is to be used when a person has a complaint related to discrimination, harassment or retaliation on such bases in regard to employment or the programs and activities of the school district.

Refer to Board Policy:

1310, 1311, 6214, 6215, 6410, 6411, 7705, 8420, 8430, 8432, 8450, 8453, 8454, 8455, 8550, 8551, 8552

The applicable coordinator may be contacted if you have questions about filling out this complaint form:

Students: Dr. Robin Dexter, 123 S. Webb Road, Grand Island, NE 65502 (308) 385-5900
rdexter@gip.org).

Employees and Others: **Ms. Kristen Irey**, Chief of Human Capital Management, 123 S. Webb Road, Grand Island, NE 65502 (308) 385-5900 (wstelk@gips.org)

Name: _____ Date: _____

- (1) Description of the complaint:
- (2) Names of any witnesses to the matter being complained about:
- (3) Identify and attach any document supporting the complaint:
- (4) Confidentiality: I ___ do___ do not give consent to my identity being shared with the person(s) against whom I am complaining. If I do not give consent, I understand that the investigation may be hindered, but that the District will nonetheless investigate and take prompt and effective action to remediate the concerns I have raised, if appropriate.
- (5) Relief requested (what I want done in response to this complaint):

The undersigned states: The facts in this complaint are true to the best of my knowledge, information and belief. I give permission for an investigation to be made into this complaint. I understand that the District will take steps to prevent me being retaliated against for filing this complaint, which I am to notify the District if any such retaliation occurs, and that the District will take prompt and strong responsive action if retaliation occurs.

Signature: _____ Date: _____

Received by: _____ Date: _____

6215 BULLYING AND HARASSMENT (Staff)

I. General Statement of Policy

It shall be the policy of the Grand Island Public Schools to prohibit any form of bullying, including harassment or violence, on the basis of race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps),, color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, in all staff employment situations, academic offerings, and extra-curricular activities, including school-sponsored events away from school. Conduct which has the effect of creating, for a reasonable person, an intimidating, hostile, or offensive educational or work environment will not be tolerated. Any act of bullying or harassment by either staff or students will result in disciplinary action.

It shall also be a violation of district policy for any teacher, administrator, or other school personnel of this district to tolerate bullying or harassment because of race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps),, color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, as defined by this policy, by a student, teacher, administrator, other school personnel, or by any third parties who are participating in, observing, or otherwise engaged in activities, including sporting events and other extracurricular activities, under the auspices of the school district.

For the purposes of this policy school personnel shall include Board members, employees, students, agents, volunteers, contractors, or any other persons subject to the supervision and control of the district.

The school district will act to promptly investigate all complaints, either formal or informal, verbal or written, of bullying or harassment; to promptly take action to protect individuals from further bullying or harassment; and, if it determines that bullying or harassment occurred, to promptly and appropriately discipline any student, teacher, administrator or other school personnel who is found to have violated this policy and/or to take other appropriate action reasonably calculated to end the activity.

II. Definitions and Examples

Bullying

For the purposes of this policy, bullying consists of any ongoing pattern of physical, verbal, or electronic (“cyber-bullying”) abuse. Bullying may also include harassment on the basis of race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps),, color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status.

Sexual Harassment

Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually-motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

- submission to the conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining or retaining employment or of obtaining an education; or
- submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education;
- that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education or creating an intimidating, hostile or offensive employment or educational environment.

Sexual Orientation

For the purposes of this policy, sexual harassment on the basis of sexual orientation is defined in the following terms:

- Gender-based discrimination is a form of sex discrimination, and refers to differential treatment or harassment of a student based on the student's sex, including gender identity, gender expression, and nonconformity with gender stereotypes, that results in the denial or limitation of education services, benefits, or opportunities. Conduct may constitute gender-based

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discrimination regardless of the actual or perceived sex, gender identity, or sexual orientation of the persons experiencing or engaging in the conduct.

Examples of conduct, which may constitute sexual harassment, include:

- stalking;
- sexual advances;
- touching, patting, grabbing or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;
- coercing, forcing or attempting to coerce or force the touching of anyone's intimate parts;
- coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another;
- graffiti, written material, or graphics of a sexual nature;
- sexual gestures;
- sexual or dirty jokes;
- touching oneself sexually or talking about one's sexual activity in front of others;
- spreading rumors about or rating other students as to sexual activity or performance;
- unwelcome, sexually-motivated or inappropriate patting, pinching or physical contact; or
- other unwelcome sexual behavior or words, including demands for sexual favors, when accompanied by implied or overt threats concerning an individual's educational status or implied or overt promises of preferential treatment.

This prohibition does not preclude legitimate, non-sexual physical conduct such as the use of necessary restraints to avoid physical harm to persons or property or conduct such as a teacher's consoling hug of a young student or one student's demonstration of a sports move requiring contact with another student.

Disability

For purposes of this policy, harassment, because of the disability, consists of verbal or physical conduct relating to an individual's physical or mental impairment when:

- the harassing conduct is so severe, persistent or pervasive that it affects an individual's ability to participate in or benefit from an educational program or activity or creates an intimidating, threatening or abusive environment;
- the harassing conduct has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
- the harassing conduct otherwise adversely affects an individual's learning opportunities.

Examples of conduct which may constitute harassment because of disability include:

- graffiti containing offensive language, which is derogatory to others because of their physical or mental disability;
- threatening or intimidating conduct directed at another because of the other's physical or mental disability;
- jokes, rumors or name calling based upon an individual's physical or mental disability;
- slurs, negative stereotypes, and hostile acts, which are based upon another's physical or mental disability;
- graphic material containing comments or stereotypes, which is posted or circulated, and which is aimed at degrading individuals or members of protected classes;
- a physical act of aggression or assault upon another because of, or in a manner reasonably related to, an individual's physical or mental disability; or
- other kinds of aggressive conduct such as theft or damage to property, which is motivated by an individual's physical or mental disability.

Unlawful Harassment as a form of Discrimination in Programs or Activities that receive Federal Financial Assistance

Harassment based on an individual's: race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, or national origin (Title VI of the Civil Rights Act of 1964); disability in all programs or activities (Section 504 of the Rehabilitation Act of 1973); sex (Title IX of the Education Amendments of 1972); age (Age Discrimination Act of 1975); and/or discrimination on the basis of disability by public entities (Title II of the

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Americans with Disabilities Act of 1990) that consists of physical or verbal conduct relating to any one of these protected categories of individuals and:

- creates an intimidating, hostile, or offensive working or educational environment; or
- substantially or unreasonably interferes with an individual's work or education; or
- otherwise is sufficiently serious to limit an individual's employment opportunities or to limit a student's ability to participate in or benefit from the education program.

Examples of conduct that may constitute such unlawful harassment include:

- graffiti containing racially offensive language;
- name calling jokes or rumors based on an individual's race, color, national origin, age, sex, or disability;
- physical acts of aggression against a person or his property because of that person's race, color, national origin, age, sex, or disability;
- Hostile acts that are based on an individual's race, color, national origin, age, sex, or disability and/or;
- written or graphic material which is posted electronically or circulated and which intimidates or threatens individuals based on their race, color, national origin, age, sex, or disability.

Because of the potential misuse of electronic media, photo, or video material in violation of this policy, the use of any electronic media, photographic, or video equipment without expressed administrative consent is prohibited.

On or before September 1, 2009, each school will have in place a program or information regarding bullying/harassment prevention and education.

References: *Title IX, Education Amendments of 1972*
Title VI of the Civil Rights Act of 1964, as amended
Age Discrimination in Employment Act of 1975
Section 504 of the Rehabilitation Act of 1973
Title II, Americans with Disabilities Act of 1990
Civil Rights Act of 1991
Ne. Rev. Stat. 79-267 (2010)

Policy Adopted 4-10-08
Policy Revised 5-14-09
Policy Revised 10.13.2011
Policy Revised 01.14.2016
Policy Revised: 11.12.2020
Policy Revised: ???.???.??

Refer to 1310 for 1310.1 Administrative Procedures and the 1310.2 Complaint Form

The Grand Island Public Schools does not discriminate on the basis of sex in any educational program or activity that it operates. The District is required by Title IX (20 U.S.C. § 1681) and 34 CFR Part 106 not to discriminate in such a manner. This requirement not to discriminate also applies to admission and employment. Any inquiries about the application of Title IX may be referred to the District Title IX Coordinator, to the Assistant Secretary of the Office of Civil Rights, or both. The GIPS Board of Education designates the following individuals to serve as GIPS Title IX Coordinators for students and staff and serve as Compliance Coordinator:

Title: Dr. Robin R. Dexter, Associate Superintendent
Coordinator for Student Complaints and Compliance Coordinator
Office address:
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802
Email: rdexter@gips.org

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Phone number: 308-385-5900

Title: **Ms. Kristen Irej**, Chief of Human Capital Management
Coordinator for Staff Complaints

Office address:

Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802

Email: kirey@gips.org

Phone number: 308-385-5900

For information regarding the Grand Island Public Schools procedure for complaints of sexual harassment including the complaint process, how to file a report or a complaint of sexual harassment, how to file a formal complaint of sexual harassment, and how the District will respond to such complaints see Board Policy, 6205 Staff and 8505 Student, located on the GIPS web site.

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6411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION

The Grand Island Public Schools (hereafter referred to as the district) is committed to offering employment based upon ability and performance in a discrimination free environment.

It shall be the policy of the district to assure equal employment opportunities to all applicants and employees by prohibiting discriminatory practices. In all employment activities, including, but not limited to, hiring, promotions, transfers, training, compensation and termination, the district is an equal opportunity, affirmative action employer. The district will employ the best qualified applicant for each position without regard to sex, physical or intellectual disability, race (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, veteran status, national or ethnic origin, marital status, pregnancy, childbirth or related medical condition, or other protected status and to not fail or refuse to hire or to discharge any individual, or otherwise to discriminate against any individual with respect to compensation, terms conditions, or privileges of employment, because of such individual's sex, disability, race, color, religion, veteran status, national or ethnic origin, marital status, pregnancy, childbirth or related medical condition, or other protected status. The district will make reasonable accommodations for the physical and intellectual limitations of otherwise qualified employees or applicants unless it can be demonstrated that such accommodations would impose an undue hardship on the functioning of the district. This policy also prohibits practices, policies, and procedures which result in disparate or unfair treatment.

Every school board member, administrator, and employee will comply with the provisions of this policy within the assigned areas of responsibility. There shall be no discrimination by school officials against any employee because of membership or activity in an employee organization or because of protected free speech activities.

Any applicant or employee who believes that the provisions of this policy have not been appropriately administered will bring such matters to the attention of the Superintendent of Schools.

A copy of this policy will be distributed to all employees and new employees at the time of hire.

Legal Reference: *42 U.S.C. Ch 126 (Equal Employment for Individuals with Disabilities)*
 29 U.S.C. 706(8), 794, 794a, 794b (Rehabilitation Act of 1973)

Policy Adopted 7/8/91

Policy Revised: 01.14.2016

Policy Revised: 11.12.2020

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Title: Dr. Robin R. Dexter, Associate Superintendent
Coordinator for Student Complaints and Compliance Coordinator
Office address:
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802
Email: rdexter@gips.org
Phone number: 308-385-5900

Title: Ms. Kristen Irej, Chief of Human Capital Management
Coordinator for Staff Complaints
Office address:

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Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802
Email: kirey@gips.org
Phone number: 308-385-5900

For information regarding the Grand Island Public Schools procedure for complaints of sexual harassment including the complaint process, how to file a report or a complaint of sexual harassment, how to file a formal complaint of sexual harassment, and how the District will respond to such complaints see Board Policy, 6205 Staff and 8505 Student, located on the GIPS web site.

8455 BULLYING AND HARASSMENT (Students)

I. General Statement of Policy

It shall be the policy of the Grand Island Public Schools to prohibit any form of bullying, including harassment or violence, on the basis of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, in all staff employment situations, academic offerings, and extra-curricular activities, including school-sponsored events away from school. Conduct which has the effect of creating, for a reasonable person, an intimidating, hostile, or offensive educational or work environment will not be tolerated. Any act of bullying or harassment by either staff or students will result in disciplinary action.

It shall also be a violation of district policy for any teacher, administrator, or other school personnel of this district to tolerate bullying or harassment because of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, as defined by this policy, by a student, teacher, administrator, other school personnel, or by any third parties who are participating in, observing, or otherwise engaged in activities, including sporting events and other extracurricular activities, under the auspices of the school district.

For the purposes of this policy school personnel shall include Board members, employees, students, agents, volunteers, contractors, or any other persons subject to the supervision and control of the district.

The school district will act to promptly investigate all complaints, either formal or informal, verbal or written, of bullying or harassment; to promptly take action to protect individuals from further bullying or harassment; and, if it determines that bullying or harassment occurred, to promptly and appropriately discipline any student, teacher, administrator or other school personnel who is found to have violated this policy and/or to take other appropriate action reasonably calculated to end the activity.

II. Definitions and Examples

Bullying

For the purposes of this policy, bullying consists of any ongoing pattern of physical, verbal, or electronic ("cyber-bulling") abuse. Bullying may also include harassment on the basis of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status.

Sexual Harassment

Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually-motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

- submission to the conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining or retaining employment or of obtaining an education; or
- submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education;
- that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education or creating an intimidating, hostile or offensive employment or educational environment.

Sexual Orientation

For the purposes of this policy, sexual harassment on the basis of sexual orientation is defined in the following terms:

- Gender-based discrimination is a form of sex discrimination, and refers to differential treatment or harassment of a student based on the student's sex, including gender identity, gender expression, and nonconformity with gender stereotypes, that results in the denial or limitation of education services, benefits, or opportunities. Conduct may constitute gender-based discrimination regardless of the actual or perceived sex, gender identity, or sexual orientation of the persons experiencing or engaging in the conduct.

Examples of conduct, which may constitute sexual harassment, include:

- stalking;
- sexual advances;
- touching, patting, grabbing or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;
- coercing, forcing or attempting to coerce or force the touching of anyone's intimate parts;
- coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another;
- graffiti, written material, or graphics of a sexual nature;
- sexual gestures;
- sexual or dirty jokes;
- touching oneself sexually or talking about one's sexual activity in front of others;
- spreading rumors about or rating other students as to sexual activity or performance;
- unwelcome, sexually-motivated or inappropriate patting, pinching or physical contact; or
- other unwelcome sexual behavior or words, including demands for sexual favors, when accompanied by implied or overt threats concerning an individual's educational status or implied or overt promises of preferential treatment.

This prohibition does not preclude legitimate, non-sexual physical conduct such as the use of necessary restraints to avoid physical harm to persons or property or conduct such as a teacher's consoling hug of a young student or one student's demonstration of a sports move requiring contact with another student.

Disability

For purposes of this policy, harassment, because of the disability, consists of verbal or physical conduct relating to an individual's physical or mental impairment when:

- the harassing conduct is so severe, persistent or pervasive that it affects an individual's ability to participate in or benefit from an educational program or activity or creates an intimidating, threatening or abusive environment;
- the harassing conduct has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
- the harassing conduct otherwise adversely affects an individual's learning opportunities.

Examples of conduct which may constitute harassment because of disability include:

- graffiti containing offensive language, which is derogatory to others because of their physical or mental disability;
- threatening or intimidating conduct directed at another because of the other's physical or mental disability;
- jokes, rumors or name calling based upon an individual's physical or mental disability;
- slurs, negative stereotypes, and hostile acts, which are based upon another's physical or mental disability;
- graphic material containing comments or stereotypes, which is posted or circulated, and which is aimed at degrading individuals or members of protected classes;
- a physical act of aggression or assault upon another because of, or in a manner reasonably related to, an individual's physical or mental disability; or
- other kinds of aggressive conduct such as theft or damage to property, which is motivated by an individual's physical or mental disability.

Unlawful Harassment as a form of Discrimination in Programs or Activities that receive Federal Financial Assistance

Harassment based on an individual's: race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, or national origin (Title VI of the Civil Rights Act of 1964); disability in all programs or activities (Section 504 of the Rehabilitation Act of 1973); sex (Title IX of the Education Amendments of 1972); age (Age Discrimination Act of 1975); and/or discrimination on the basis of disability by public entities (Title II of the Americans with Disabilities Act of 1990) that consists of physical or verbal conduct relating to any one of these protected categories of individuals and:

- creates an intimidating, hostile, or offensive working or educational environment; or
- substantially or unreasonably interferes with an individual's work or education; or

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- otherwise is sufficiently serious to limit an individual's employment opportunities or to limit a student's ability to participate in or benefit from the education program.

Examples of conduct that may constitute such unlawful harassment include:

- graffiti containing racially offensive language;
- name calling jokes or rumors based on an individual's race, color, national origin, age, sex, or disability;
- physical acts of aggression against a person or his property because of that person's race, color, national origin, age, sex, or disability;
- Hostile acts that are based on an individual's race, color, national origin, age, sex, or disability and/or;
- written or graphic material which is posted electronically or circulated and which intimidates or threatens individuals based on their race, color, national origin, age, sex, or disability.

Because of the potential misuse of electronic media, photo, or video material in violation of this policy, the use of any electronic media, photographic, or video equipment without expressed administrative consent is prohibited.

References: *Title IX, Education Amendments of 1972*
Title VII of the Civil Rights Act of 1964, as amended
Age Discrimination in Employment Act of 1975
Section 504 of the Rehabilitation Act of 1973
Title II, Americans with Disabilities Act of 1990
Civil Rights Act of 1991
Ne. Rev. Stat. 79-267 (2010)

Policy Adopted 4-10-08
Policy Revised 5-14-09
Policy Revised 09.08.2011
Policy Revised 05.14.2015 – Public hearing
Policy Reviewed 05.12.2016 – Public Hearing
Policy Reviewed: 05.11.2017 – Public Hearing
Policy Reviewed: 06.13.2019 – Public Hearing
Policy Reviewed: 07.09.2020 – Public Hearing
Policy Revised: 11.12.2020
Policy Revised: ???.???.??

This policy is a repeat of 1311 Bullying and Harassment (Staff)
Refer to 1310 Nondiscrimination for Administrative Procedures (1310.1) and the complaint form (1310.2)

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Title: **Ms. Kristen Irely**, Chief of Human Capital Management

GRAND ISLAND PUBLIC SCHOOLS

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2022/23 GIPS Staff School Calendar

DRAFT 11.03.2021 RDexter

Month	Su	Mo	Tu	We	Th	Fr	Sa	Tch	Stu	NOTES
	31	1	2	3	4	5	6			Aug 4-8 New Teachers
Aug 2022	7	8	9	10	11	12	13			Aug 9 District Welcome(am)/Sch Imprv(pm)
	14	15	16	17	18	19	20			Aug 10 District CIA; Aug 11 Sch Imprv; Aug 12 Plan/Prep
	21	22	23	24	25	26	27			Aug 15 k, 6, and 9 students: kdg - 2pm; 6 & 9 - 2:15pm dismissal
	28	29	30	31	1	2	3	19	14	Aug 16-17 1 st -5 th (2pm dismissal); 6-12 (2:15pm dismissal)
Sep	4	5	6	7	8	9	10			Aug 17 No Kdg students
	11	12	13	14	15	16	17			Aug 18-19 All students full day
	18	19	20	21	22	23	24			Sept 2 School Improvement
	25	26	27	28	29	30	1	19	18	Sept 5 Labor Day
Oct	2	3	4	5	6	7	8			Sept 26 District Professional Dev
	9	10	11	12	13	14	15			Oct 10-12 PTC
	16	17	18	19	20	21	22			Oct 13 PTC(am)/ School Improvement(pm)
	23	24	25	26	27	28	29			Oct 14 Comp Day
Nov	30	31	1	2	3	4	5	25	23	Oct 14 1 st Quarter
	6	7	8	9	10	11	12			Nov 4 Trimester
	13	14	15	16	17	18	19			Nov 7 Plan/Prep
	20	21	22	23	24	25	26			Nov 23-25 Fall Break
Dec	27	28	29	30	1	2	3	17	15	Nov 28 District Prof Dev
	4	5	6	7	8	9	10			
	11	12	13	14	15	16	17	10	10	Dec 16 2 nd Quarter
	18	19	20	21	22	23	24			Dec 16 2pm Dismissal
Jan 2023	25	26	27	28	29	30	31			Dec 18-Jan 1 Winter Break
	1	2	3	4	5	6	7			
	8	9	10	11	12	13	14			Jan 2 Plan/Prep
	15	16	17	18	19	20	21			Jan 23 District Prof Dev
Feb	22	23	24	25	26	27	28			
	29	30	31	1	2	3	4	25	23	Feb 10 Trimester
	5	6	7	8	9	10	11			Feb 13-15 PTC
	12	13	14	15	16	17	18			Feb 16 PTC(am)/ School Improvement(pm)
Mar	19	20	21	22	23	24	25			Feb 17 Comp Day
	26	27	28	1	2	3	4	20	18	
	5	6	7	8	9	10	11			March 3 3 rd Quarter
	12	13	14	15	16	17	18			March 6-10 Spring Break
Apr	19	20	21	22	23	24	25			March 27 Plan and Prep(pm)
	26	27	28	29	30	31	1	15	14	
	2	3	4	5	6	7	8			April 7-10 April Break
	9	10	11	12	13	14	15			
May	16	17	18	19	20	21	22			
	23	24	25	26	27	28	29	18	18	
	30	1	2	3	4	5	6			
	7	8	9	10	11	12	13			May 14 Graduation
Jun	14	15	16	17	18	19	20			May 24 Last day with students 11am dismissal/ School Improvement(pm)
	21	22	23	24	25	26	27			May 25 Plan/Prep
	28	29	30	31	1	2	3	19	17.5	May 26-June 2 Emergency Makeup Days
	4	5	6	7	8	9	10	187	170.5	
Jul	11	12	13	14	15	16	17			Students = 170.5
	18	19	20	21	22	23	24			Teachers = 187
	25	26	27	28	29	30	1			PTC = 3
	2	3	4	5	6	7	8			Plan/Prep = 5
Aug	9	10	11	12	13	14	15			Prof Dev = 8.5
	16	17	18	19	20	21	22			
	23	24	25	26	27	28	29			
	30	31	1	2	3	4	5			

Quarters: Oct. 14; Dec.16; March 3; May 18
Trimesters: Nov 4; Feb 10; May 18

Oct. 27, 2021 - Revised

2022-2023 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 2022-2023 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.

What are Empower Hours and Golden Tickets?

Empower Hours are opportunities for staff to engage in short learning sessions that help them grow in their professional goals.

- Typically one hour professional learning opportunities.
- New certified staff are required to complete three Empower Hours and are paid for their time with a completed pay request form.
- Empower Hour schedules can be found on Sched or the GIPS Datebook.

Golden Tickets are documented evidence of the number of Empower Hours staff have completed.

- Golden Tickets can be used to excuse staff from all or portions of a snow day makeup.

- *The amount of excused time is dependent on the number of Empower Hours a staff member has completed.*
- *Staff receive Golden Ticket information from the L4L department in January for first semester Empower Hours and April for second semester Empower Hours.*
- Golden Tickets are turned in to building principals to be excused for snow days.
- To be excused for a whole day, staff must have completed at least **seven** Empower Hours.
- Golden Tickets may only be used in the year in which they are earned. They are not bankable from year to year.
 - [Click here](#) for information that was shared during the Pandemic Shutdown related to Golden Tickets earned during the 2019-2020 school year.

What qualifies for Empower Hours?

Professional learning opportunities that qualify for banked hours related to Golden Tickets fit the following criteria:

- Professional learning not related to an assigned duty or service on a committee or professional responsibilities
- Professional learning is district-provided or district-endorsed.
 - Professional development organized and/or led by the direction of L4L will be considered for Empower Hours
 - The Executive Director of Curriculum, Instruction, Assessment, & Professional Learning will approve potential Empower Hour opportunities.
- Professional learning that happens outside of regular contract days and falls outside of the typical duty day
- Professional learning is tied to strategic plan initiatives.
- 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

Effective August 8, 2019

- 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

2022-2023 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 a full day and 25% of a half-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.

Nov 3 – Notes to committee

I took the feedback and made the following changes:

- PTC stays Oct 10-13 - this is due in part to middle school activities being scheduled 2yrs in advance to avoid games during conferences
- Early dismissal the first week of school: I tried to meet everyone's needs with a middle of the road plan - early dismissal on Aug 15-17 and full days on Aug 18-19 - this way middle school and GISH can have A/B schedules and still have 3 days to regroup and plan after students leave early on Aug 15-17
- Full day plan and prep with PTC (pm) as School Improvement in Oct and Feb
- I did run this by Parent Advisory Council and plan to take it to BOE on Nov 11

Oct 20, 2021 – District Calendar Committee Mtg Notes

- Exchange Junk Jaunt w/PTC dates
 - Purpose and why?
- Support for conferences in Sept
 - supports early intervention for behaviors
 - 6 wk report cards
 - MTSS Plans
 - Assessments
 - Consider MAP window - DIBELS
 - Number of lost student contact days in Sept
 - Labor day and PD
 - Sept 26 Professional Dev
 - PTC??
 - Early Childhood Education
- Move PTC to Oct 3 -
- Planning vs prof dev at PTC -
- Early dismissal - change to 2pm (elm)/2:15pm (secondary) - Revised
- Define PLC days and all stick to implementation – added clarification to SIP days
 - PLC and SIP

Suggestions from L4L:

- **PTC Earlier** - We talked through the possibility of moving conference dates, but worried about the number of lost days in September and the tight timeline with fall assessment windows. We recommend moving conferences back to the week of October 3rd. *One question - Could we check if Safe Schools videos would be available at that earlier time?*
- **Start of the School Year** - We propose starting K, 6, 9 on August 17th and going through to December 20th. (That would allow for the shorter first week that staff had requested and still meet the timing in first semester.) To help with the 2 weeks at the holidays, we wondered about kids being off through January 3rd, make the 3rd be Plan/Prep and kids back on the 4th. This would mean that we would need May 25th as the last day with students and the 26th as the Plan and Prep day. **I did not make this change:**

- in the past staff wanted to keep 2 full weeks at winter break – could be changed if staff want to prioritize later start date for students
 - makes for a 2 day week and we try to have students in school for at least 3 days
- **School Improvement Day during PTC** - If we change this day during conferences to a plan and prep day, then we would need to find another spot for it. The only alternative we could find was November 7th as a half Plan and Prep and half SIP.
- **Defining SIP** - Right now we have 50% marked for full days. Could we add a note about 25% of the time for PLCs on half days? We want to make sure building leaders have time on the two half days for professional learning while also honoring the request for consistency in PLC time. **Added to Guidelines**
- **Golden Ticket / Empower Hour Criteria** - Could we link [in this guidance](#) for Empower Hours / Golden Tickets instead of what's listed? It's the most updated version of our procedures related to Empower Hours/Golden Tickets and what was shared with principals last semester. – **Revised Guidelines**



GIPS Extracurricular Excellence 2025

DRAFT - 11.04.2021

The Grand Island Public Schools (GIPS) strategic plan, On Track to Thrive 2025, incorporates the work and input of the GIPS community in the Long Range Plan for Extracurricular Excellence. Success Area 1 of On Track to Thrive addresses every student's access to high-quality, culturally responsive, and engaging learning environments to include extended learning opportunities (ELO's) such as athletic and fine art activities. The Extracurricular Excellence Plan includes the need to identify and address barriers to student participation in ELO's such as equitable access and transportation. The goal is that every student participates in at least one extracurricular activity each year.

“Students who participate in extracurricular activities generally benefit from the many opportunities afforded them. Benefits of participating in extracurricular activities included having better grades, having higher standardized test scores and higher educational attainment, attending school more regularly, and having a higher self concept. Participants in out-of-school activities often learned skills such as teamwork and leadership while decreasing the likelihood of alcohol use and illicit drug use and related problem behaviors. Those who participate in out-of-school activities often have higher grade point averages, a decrease in absenteeism, and an increased connectedness to the school” (Wilson, Nikki L, May 2009).

GIPS brought together a work group composed of students, coaches/sponsors, administrative staff members, parents, and community members in the spring of 2021 to identify what it would take to involve more students in extracurricular activities and how to build championship level programs in GIPS fine arts and athletics. The following goals and tasks emerged from the work of this group:

1. Establish and cultivate Islander Pride to increase the number of students participating in extracurricular activities

Outcome: Every student involved in at least one activity each year and increased communication to engage and recognize students

Goal 1: TASKS

- Charge all GISH extracurricular programs with identifying one elementary and middle school youth night per season
 - Timeline: Aug 2021

- Cost: None
- Designate all Fridays as Islander Fridays (K-12) – wear purple, be gold. (Share with LEAD GIPS, share Islander Order Info)
 - Timeline: Aug 2021
 - Cost: None
- Offer Showcase events at each GIPS elementary and middle school during each of the three NSAA seasons to promote Islander extracurricular program offerings (Elementary Early Out days, Islander Scoreboards, Sunday Afternoon with the Arts)
 - Timeline: planning in 2021-2022
 - Cost: None
- Begin offering 5th grade Islander Launch Nights where 5th grade students are invited to Grand Island Senior High School for an orientation night highlighting academic and extracurricular offerings
 - Timeline: planning in 2021-2022
 - Cost: materials - \$1000 - ESSER Funds
- All middle school coaches and sponsors will participate in an outreach event to connect with future students at each of the GIPS elementary and middle schools. (Elementary students sit with Hooligans and wear the theme of the night, sit with the band, dance with Show Choir, Sunday afternoon event – Activity night @GISH for 6th graders)
 - Timeline: events planned to start fall 2021
 - Cost: materials - \$1000 - ESSER Funds
- Launch Islander Moments on video boards at all events highlighting GIPS extracurricular programs. (use monitors in buildings)
 - Timeline: planning in 2021-2022
 - Cost: None
- GIPS Extracurricular Activities one “go to” site (Twitter – video on how to signup)
 - Timeline: planning in 2021-2022
 - Cost: none

2. Cultivate and demonstrate equity across all programs by engaging students and families of color in extracurricular activities

Outcome: Increase the number of students of color participating in extracurricular activities

- a. Identify barriers for students of color
- b. Create communication and engagement channels for families and students of color

Goal 2: TASKS

- Increase understanding of all cultures and demographics that make up Grand Island’s population.
 - Timeline: initiate training in 2022
 - Cost: Equity Training

- Grow the ability of staff to connect with students and families of all groups with a focus on trust building, diversity equity, and transparency of our programs.
 - Timeline: Spring of 2022
 - Cost: free from Ecell
- Student diversity council composed of representatives from extracurricular activities that weighs-in on issues and topics affecting GIPS activities (HAC Student Leadership Council to meet 3X/yr, Superintendent's Advisory Council)
 - Establish a diversity summit led by members of diversity council prior to the start of the school year to establish goals for school year in terms of advancing participation and access to GIPS activities (GISH/MS Unity Councils - HAC Student Leadership Council)
 - Timeline: planning in 2021-2022 - plan developed for 2022-2023
 - Cost: None
- Charge all GISH coaches and sponsors to offer at least one free or low cost camp opportunity per year (School and Community Foundations - Fundraising – scholarships)
 - Timeline: Summer 2022
 - Cost: ESSER III Funds
- Establish a mentoring program that connects GISH students to elementary and middle school students on a monthly basis.(zoom in with a PE/Fine Arts Class)
 - Timeline: Planning 2022-2023
 - Cost: None
- Increase the percentage of students from all demographic groups that participate in extracurricular programs.
 - Collect data, to include retention and attrition rates, and monitor via Synergy
 - Evaluate practice and camp times in terms of access for all demographic groups
 - Timeline: Evaluation summer of 2022
 - Cost: None
- Offer family passes to parents who work events for GIPS. (Gold Star for parents on ID who work 2 events = free family pass)
 - Timeline: Fall 2021 and continuing
 - Cost: None

3. Include fine arts and athletics facilities needs in long term district facilities planning

Outcome: Improve and expand facilities to support extracurricular activities

Goal 3: TASKS

- Conduct a facility study (in an effort to determine priorities and timelines) that focus on after school programming, space for fine arts, strength and conditioning space district

wide, and swimming & diving facilities. (Evaluate community partnerships, possible bond, etc.)

- Timeline: November 2021
- Cost: District Facility Study
- Establish priorities and timelines for facilities.
 - Timeline: Spring 2022
 - Cost: District Costs
- Prioritize building a positive culture in each program that is welcoming, inclusive, and built upon positive and authentic relationships with all students and families.
 - Timeline: Spring 2022
 - Cost: free Ecsell Presenter

4. K-5 programming and offerings to align with GISH expectations

Outcome: Align knowledge and skills needed at each transition grade and create a PE skills handbook for k-5 development to meet extracurricular activities expectations

Goal 4: TASKS

- Schedule meetings for all head coaches to meet with strength and conditioning staff to discuss programming and meeting individual needs of sports.
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Schedule meetings with all Fine Arts sponsors to meet to discuss programming and meeting individual needs of students in the Fine Arts.
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Establish transition outcomes in all extracurricular programs for each level of transition in the GIPS system. (skills needed to move from 5th to 6th and 8th to 9th, review of retention and attrition rates)
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Require each program to create a district aligned program handbook that communicates vision, expectations, and definition of success for the program.
 - Share vision, expectations, and definition of success for programs and align K-12 required skills
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Launch a pilot 3-5 grade after school and summer program for students that offers exposure to a variety of extracurricular programs at low cost to families. (Early out Wednesdays, use fine arts students/athletes to support – transportation – lengthen the school day -Saturday Bonanza, . . .)
 - Timeline: Jan - July 2022

- Cost: \$10,000 (Two \$5000 stipends) - Fine Arts and Athletics Coordinators - ESSER III Funds
- Expand K-5 programming
 - Timeline: Jan - July 2022
 - Cost: \$10,000 (Two \$5000 stipends) - Fine Arts and Athletics Coordinators
- Offer a comprehensive 3 - 5 grade after school program for students that provides a full selection of extracurricular programs at low cost to families and aligns with GISH activities
 - Timeline: 2022-2023
 - Cost: Coordinators, Staff, Equipment - ESSER III Funds

5. Develop a philosophy for a blended participation model at middle school level - competitive and intramural options
Outcome: Clear expectations on access to competitive and intramural activities

Goal 5: TASKS

- Develop a plan to ensure all middle school programs are participating in the full allotment of NSAA limits.
 - Timeline: Spring 2022
 - Cost: None
- Study the potential to incorporate a blended model of participation at the 7-8 grade levels to include staffing needs. (competitive, intramurals, C/D/E teams, alternatives for students who do not make the cut, Show Choir cuts)
 - Timeline: Spring/Summer 2022
 - Cost: Staff time - ESSER III Funds
- Meet as an admin team to discuss the feasibility of adding a blended participation model at the 7 and 8 grade level.
 - Timeline: Spring/Summer 2022
 - Cost: Staff time
- Implement blended programming at the 7 and 8 grade levels.
 - Timeline: Fall 2022
 - Cost: Staffing - ESSER III Funds
- Evaluate effectiveness of 7 and 8 grade blended model
 - Timeline: Summer 2023
 - Cost: Staff time
- Offer a 6-8 grade intramural programs that aligns with GISH programs
 - Timeline: planning/pilot 2021-2022
 - Cost: Staff Stipends - ESSER III Funds
- Increase 6th grade programming for extracurricular activities
 - Engage 6th grade students in extracurricular activities to promote participation and skill development in 7-12 activities

- Plan a pilot intramural program for 6th grade students at all GIPS middle schools across multiple extracurricular offerings for before, after school and summer school programs
- Expand 6th grade intramural program
- Timeline: planning/pilot 2021-2022
- Cost: Staff Stipends - ESSER III Funds

6. Develop a growth and evaluation tool for sponsors and coaches

Outcome: Annual review of student survey data to grow programs and support access for coaches/sponsors to engage in professional development

Goal 6: TASKS

- Develop a survey for students to collect feedback on what is working and not working in all extracurricular programs with a plan on how to use and monitor data with sponsors/coaches
 - Administer student surveys
 - Communicate evaluation instrument and process for all coaches and sponsors
 - Review data and set goals for improvement.
 - Develop a plan to support professional growth
 - Include diversity/equity training and professional development for all coaches and sponsors annually (August GIPS Coaches/Sponsors Kick-Off - all activities)
 - Timeline: 2021-2022 Student surveys for all activities at GISH
 - Cost: \$8000/yr - ESSER III Funds
- Evaluate all coaches and sponsors annually identifying areas for growth and measuring success against long-range plan objectives
 - Timeline: Fall 2021
 - Cost: None
- Conduct Pre-Season meetings with all coaches and sponsors to reiterate the long-range plan, set goals, formally define success for programs, and outline expectations. (July Kick-Off with LEAD GIPS - August Sponsors/Coaches Kick-Off)
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Launch a GIPS fall coach and sponsor summit that offers professional development opportunities for staff on site prior to school starting. (August GIPS Coaches/Sponsors Kick-Off - all activities)
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Expect and support attendance at state, regional, or national clinics.
 - Timeline: August 2021
 - Cost: Activity Fund

- Expect coaches/sponsors to train in CPR.
 - Timeline: August 2021
 - Cost: Staff Stipends - Nurses/Coaches/Sponsors - ESSER III Funds
- Require all coaches and sponsors to post a scope and sequence of skills to be addressed and monitored for improvement on a Shared Google Drive for all practices.
 - Timeline: Fall 2022
 - Cost: None
- Hold bi-annual coaches/sponsors meetings for all coaches 7-12 with a focus on collaboration and professional growth.
 - Timeline: Fall 2021
 - Cost: Professional Dev days and stipends - ESSER III Funds
- Expectation for MS coaches to participate in summer camps at middle and high school levels.
 - Timeline: Summer 2022
 - Cost: Staff Stipends - ESSER III Funds

7. Evaluate barriers to participation

Outcome: Identify and implement strategies to overcome barriers to engagement in extracurricular activities

Goal 7: TASKS

- Build an extracurricular culture across all programs that values all participants and is committed to the growth of all participants regardless of talent level.
 - Timeline: Summer 2022
 - Cost: Staff stipends - professional development
- Share percentage of students that attended summer strength & conditioning and camps with all head coaches and sponsors.
 - Timeline: Fall 2022
 - Cost: Staff Time
- Increase building access at GIPS elementary and middle schools for extracurricular practices, sessions, and events. (pay staff and/or approved adult community members to run open gyms – ESSER funds)
 - Timeline: Fall 2021
 - Cost: Staff stipends - custodial staff - ESSER III Funds
- Phase in transportation resources to areas that are identified as the highest needs.
 - Construct and send a survey to all K-12 families exploring the transportation and access to identify issues families are facing
 - Have a transportation plan in place to support student access to after school and summer programs
 - Timeline: Fall 2023 needs analysis
 - Cost: Staff time

- Form a student committee to study and propose recommendations for consideration to improve block schedule in terms of flexibility and access for extracurricular participants (HAC and Fine Arts Student Leadership Council)
 - Timeline: Fall 2022
 - Cost: Time
- Ensure that tryout processes are fair, communicated effectively before tryouts begin, and transparent.
 - Timeline: Fall 2021
 - Cost: Staff Time

8. Identify what success in extracurricular activities looks like for GIPS
***Outcome:* Annually evaluate programs based on established criteria**

Goal 8: TASKS

- Prioritize building a positive culture in each program that is welcoming, inclusive and built upon positive and authentic relationships with all students and families.
 - Timeline: Summer 2022
 - Cost: Staff stipends - professional development
- Develop definition of success for all programs in the program handbook for each program.
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Meet with coaches and sponsors in grades 7-8 to formally define success in middle school programs.
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Reward summer strength & conditioning attendance. (percent of students by sport participating everyday, reward every program that averaged 90% or higher attendance, pilot a Traveling Trophy with recognition)
 - Timeline: Fall 2022
 - Cost: Staff time - incentives - ESSER III Funds
- Reward attendance at Fine Arts and Athletic Camps. (percent of members participating everyday)
 - Timeline: Fall 2022
 - Cost: Staff time - incentives - ESSER III Funds
- Study and monitor retention and attrition rates targeting transition years 5th to 6th and 8th to 9th.
 - Timeline: Spring 2024
 - Cost: Staff Time
- Increase strength and conditioning attendance across all programs. (Monitor trend data at MS and GISH)
 - Timeline: Spring 2024

- Cost: Staff Time
- Extra Standard Committee to recommend changes to coach and sponsor ratios.
 - Timeline: Spring 2022
 - Cost: Extra Standard Salary Schedule
- Identify need for adding additional activity directors
 - Timeline: Spring 2022
 - Cost: Staffing priority
- Plan for and achieve a level of 100% of GISH students participating in at least one club or extracurricular offering. (Synergy)
 - Timeline: Fall 2023
 - Cost: Staff time

ESSER III Funds to support the following:

approximately \$1.5 million over 3yrs - Jan 2022 to Sept 2024

- Additional space to support the fine arts through additional square footage for band/choir at the middle school and high school level
 - Band and Choir addition at Westridge
 - Band and Commons Addition at GISH
- Fine Arts Equipment and Curriculum Adoption
- Additional equipment to support extra curricular program through equipment replacement in the high school weight room
- Added Summer and After School Learning opportunities
- Equity Training for certified and classified staff
- Extended Learning Opportunities - Summer Academies, Maker Space, ESports
- 3-8 After School Intramurals
- 3-8 After School Fine Arts

Through these planning efforts, GIPS will ensure the Long Range Plan for Extracurricular Excellence is operationalized, with resources expended efficiently and effectively, so that every student in GIPS is positioned to thrive--Every Student, Every Day, A Success!

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2021

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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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the financial statements of the School District 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:

Robert D. Almquist
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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2, as of August 31, 2021, 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 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 and the Central Nebraska Education Agency, a legally separate component unit. These financial statements do not include financial data for Grand Island Public Schools Foundation, Inc., a legally separate component unit of the School District, 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, these 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, 2021, 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, 2021. Our report is expected to be issued during November 2021.

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, Activity Fund statement of cash receipts, disbursements, and funds balance, 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 21, 2021, 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, PC.

Grand Island, Nebraska
October 21, 2021

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2021**

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, 2021. 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 \$2.8 million, with the Special Building Fund cash reserves making up \$2.3 million of the decrease, and the General Fund making up \$1.2 million of the decrease.
- General Fund revenues were \$117.2 million, \$1.2 million less than expenses.
- General Fund operational costs were \$118.4 million, a 3.1 percent increase, primarily due to increased spending for Federal programs.
- Major capital improvement projects were completed to further ensure viable, clean, safe and secure facilities:
 - Grand Island Senior High School roof project
 - Furniture for the preschool
 - Install ionization systems at all schools
 - Purchase of Principal building
 - Jefferson and Stolley Park construction projects coming to completion
 - Science room renovations
- During the 2020-2021 school year construction on the Memorial Stadium was substantially completed \$2.1 million paid on the project. 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:
 - A long-term lease was entered into with Central Nebraska Education Agency for the Early Learning Center which began operations with the 2021-2022 fiscal year.
 - Additionally, CHI – Saint Francis and GIPS are working on developing the 8th 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, 2021**

- 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.

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, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was lower on August 31, 2021 than it was the year before, decreasing 0.8 percent to \$97.8 million. This decrease in the District's financial position came from its governmental activities, the net position of which decreased \$1.7 million to \$93.0 million. The net position of the District's business-type activities increased \$0.9 million to \$4.8 million.

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

	August 31, <u>2021</u>	August 31, <u>2020</u>	Increase (Decrease)
Assets:			
Current assets	\$ 46,482,212	\$ 48,429,306	\$ (1,947,094)
Capital assets	151,457,216	151,030,467	426,749
Total assets	<u>197,939,428</u>	<u>199,459,773</u>	<u>(1,520,345)</u>
Liabilities:			
Current liabilities	4,989,000	4,892,613	96,387
Long-term liabilities	95,190,000	96,009,000	(819,000)
Total liabilities	<u>100,179,000</u>	<u>100,901,613</u>	<u>(722,613)</u>
Net position:			
Net investment in capital assets	51,278,216	50,128,854	1,149,362
Restricted for:			
Debt service	7,290,222	7,134,593	155,629
Building additions/ improvements	2,320,636	4,679,041	(2,358,405)
Qualified capital purposes	1,103,544	849,021	254,523
Unrestricted	35,767,810	35,766,651	1,159
Total net position	<u>\$ 97,760,428</u>	<u>\$ 98,558,160</u>	<u>\$ (797,732)</u>

Governmental Activities

Revenues for the District's governmental activities were \$128.3 million, while total expenses were \$130.0 million. The decrease in net position for governmental activities was \$1.7 million in 2021.

The decrease in net position for the year ended August 31, 2021 was due primarily to increased Federal program expenses. Federal grant reimbursements had not been received at August 31, 2021 for all of the increased Federal program expenses.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Governmental Activities, continued

Strong economic growth, as measured by investment in real estate and building, coupled with aggressive reassessment practices, led to a 5.2 percent increase in property valuation. This contributed in General Fund tax asking increasing \$1.8 million (5.2 percent).

The cost of all governmental activities this year was \$130.0 million. Federal and State governments subsidized certain programs with grants and contributions (\$13.7 million). Most of the District's costs (\$113.5 million), however, were financed by District and State taxpayers. This portion of governmental activities was financed with \$49.0 million in property taxes and \$59.3 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)
	<u>2021</u>	<u>2020</u>	
Receipts:			
Charges for services	\$ 2,252,535	\$ 132,355	\$ 2,120,180
Operating grants	13,662,284	15,081,168	(1,418,884)
Capital grants	500,164	7,417,694	(6,917,530)
Property and other taxes	49,048,497	46,684,988	2,363,509
State aid	59,345,290	57,987,330	1,357,960
Investment income	44,433	226,302	(181,869)
Other	3,409,093	2,267,505	1,141,588
Total receipts	<u>128,262,296</u>	<u>129,797,342</u>	<u>(1,535,046)</u>
Expenses:			
Instruction	73,629,299	73,593,753	35,546
Support services:			
Pupils	2,640,193	2,530,862	109,331
Special education	3,780,402	3,564,406	215,996
Staff	4,240,885	3,572,739	668,146
General Administration	1,225,361	1,117,152	108,209
School Administration	5,626,020	5,702,742	(76,722)
Business	2,719,755	2,161,169	558,586
Building and grounds	10,879,752	10,474,344	405,408
Pupil transportation	460,913	485,895	(24,982)
State categorical programs	1,140,296	844,315	295,981
Federal programs	9,922,318	7,510,098	2,412,220
Extracurricular activities	2,284,001	300,000	1,984,001
Interest and fees on debt	2,666,795	13,895,059	(11,228,264)
Depreciation	8,726,432	8,290,447	435,985
Total expenses	<u>129,942,422</u>	<u>134,042,981</u>	<u>(4,100,559)</u>
Decrease in net position	<u>\$ (1,680,126)</u>	<u>\$ (4,245,639)</u>	<u>\$ 2,565,513</u>

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Charges for services increased \$2.1 million due primarily to including the Activity Fund as a governmental activity for the first time during the year ended August 31, 2021. Also, extracurricular activities expenses increased \$2.0 million for the same reason.

Interest expense decreased \$11.2 million due to the prior year 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 decreased 5.1 percent to \$6.6 million, and expenses decreased 17.5 percent to \$5.8 million.

Food services revenues exceeded expenses by \$0.8 million.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$44.6 million, \$2.8 million less than last year's ending fund balances of \$47.3 million.

The General Fund had \$1.2 million more expenditures than revenues for the year. The Special Building Fund had \$2.4 million more expenditures than revenues for the year and the Depreciation Fund has \$0.5 million more expenditures than revenues for the year, accounting for the decrease in governmental fund balances.

The business-type activities revenue exceeded expenses by \$0.8 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 revenues would exceed expenditures by \$3.5 million. Actual expenditures exceeded revenue by \$1.2 million for the year. Actual revenues were \$27.8 million lower than expected. The actual expenditures were \$23.1 million below budget, due primarily to a \$16.6 million favorable variance in regular instructional services.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2021, the District had invested \$266.0 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 \$151.5 million at August 31, 2021.

The amount represents a net increase of \$0.4 million or 0.3 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 \$8.9 million, while building improvements and additions to equipment and furniture amounted to \$9.4 million.

Long-term Debt

At year end, the District had \$100.1 million (principal only) in General Obligation Bonds and other debt outstanding – a decrease of 0.7 percent from last year – as shown in the table below.

	<u>Balance at</u> <u>8/31/2021</u>	<u>Balance at</u> <u>8/31/2020</u>	<u>\$ Change</u> <u>Increase</u> <u>(Decrease)</u>	<u>% Change</u> <u>Increase</u> <u>(Decrease)</u>
<u>Fund</u>				
General	\$ 2,625,000	\$ 95,613	\$ 2,529,387	26.5 %
Bond	92,585,000	93,615,000	(1,030,000)	(1.1)
Qualified	4,510,000	6,630,000	(2,120,000)	(32.0)
Total governmental	<u>\$ 99,720,000</u>	<u>\$ 100,340,613</u>	<u>\$ (620,613)</u>	(0.6)
Nutrition	<u>\$ 459,000</u>	<u>\$ 561,000</u>	<u>\$ (102,000)</u>	(18.2)

During the year ended August 31, 2021, the District issued \$1.3 million of limited tax obligation bonds for the ionization project. Also, the District entered into a \$3.0 million lease purchase agreement for the Principal building acquisition.

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, 2021**

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 2021 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 2020-2021 fiscal year for the 2021-2022 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 5.2 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, 2021**

Dr. Kenneth Schroeder
Chief Financial Officer

Grand Island Public Schools
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

(308) 385-5900 x144
(308) 385-5949 – facsimile
kschroeder@gips.org – e-mail

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (notes A6 and C)	\$ 22,686,543	\$ 1,922,662	\$ 24,609,205	\$ 133,877
Cash restricted for building projects (note C)	2,217,325	-	2,217,325	-
Cash restricted for debt service (note C)	5,459,595	-	5,459,595	-
Cash restricted for qualified capital purpose undertakings (note C)	793,612	-	793,612	-
Cash with County Treasurers (note D)	13,402,475	-	13,402,475	-
Total current assets	44,559,550	1,922,662	46,482,212	133,877
Noncurrent assets:				
Capital assets (notes A5 and E):				
Land	3,369,359	-	3,369,359	688,483
Buildings	235,561,514	3,384,269	238,945,783	6,196,343
Furniture and equipment	20,919,936	2,762,629	23,682,565	-
Less: Accumulated depreciation	(111,715,075)	(2,825,416)	(114,540,491)	-
Net capital assets	148,135,734	3,321,482	151,457,216	6,884,826
Total assets	192,695,284	5,244,144	197,939,428	7,018,703
LIABILITIES				
Current liabilities:				
Long-term debt due within one year (note F):				
Capital lease payable	375,000	-	375,000	-
Certificates of participation	-	104,000	104,000	-
Limited tax obligation bonds payable	815,000	-	815,000	-
General obligation bonds payable	3,695,000	-	3,695,000	287,137
Total current liabilities	4,885,000	104,000	4,989,000	287,137
Long-term liabilities, net of current portion (note F):				
Capital lease payable	2,250,000	-	2,250,000	-
Certificates of participation	-	355,000	355,000	-
Limited tax obligation bonds payable	6,315,000	-	6,315,000	-
General obligation bonds payable	86,270,000	-	86,270,000	6,890,843
Total long-term liabilities	94,835,000	355,000	95,190,000	6,890,843
Total liabilities	99,720,000	459,000	100,179,000	7,177,980
NET POSITION				
Net investment in capital assets	48,415,734	2,862,482	51,278,216	-
Restricted for:				
Debt service	7,290,222	-	7,290,222	-
Building additions/improvements	2,320,636	-	2,320,636	-
Qualified capital purposes	1,103,544	-	1,103,544	-
Unrestricted	33,845,148	1,922,662	35,767,810	(159,277)
Total net position	\$ 92,975,284	\$ 4,785,144	\$ 97,760,428	\$ (159,277)

See notes to financial statements.

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

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Receipts Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
Instruction	\$ 73,629,299	\$ -	\$ 7,023,241
Support services:			
Pupils	2,640,193	-	-
Special education	3,780,402	-	-
Staff	4,240,885	-	-
General administration	1,225,361	-	-
School administration	5,626,020	-	-
Business	2,719,755	-	-
Building and grounds	10,879,752	-	-
Pupil transportation	460,913	-	211,892
State categorical programs	1,140,296	-	513,403
Federal programs	9,922,318	-	5,913,748
Extracurricular activities	2,284,001	2,252,535	-
Interest and fees on long-term debt	2,666,795	-	-
Depreciation - unallocated	8,726,432	-	-
	129,942,422	2,252,535	13,662,284
Total governmental activities			
Business-type activities:			
Nutrition services	5,470,611	223,021	6,318,620
Depreciation	214,642	-	-
Total business-type activities	5,685,253	223,021	6,318,620
Total primary government	\$ 135,627,675	\$ 2,475,556	\$ 19,980,904
Component unit:			
Central Nebraska Education Agency	\$ 159,280	\$ -	\$ -

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position			Component Unit
	Primary Government			
	Governmental Activities	Business-type Activities	Total	
\$ -	\$ (66,606,058)		\$ (66,606,058)	
-	(2,640,193)		(2,640,193)	
-	(3,780,402)		(3,780,402)	
-	(4,240,885)		(4,240,885)	
-	(1,225,361)		(1,225,361)	
-	(5,626,020)		(5,626,020)	
-	(2,719,755)		(2,719,755)	
500,164	(10,379,588)		(10,379,588)	
-	(249,021)		(249,021)	
-	(626,893)		(626,893)	
-	(4,008,570)		(4,008,570)	
-	(31,466)		(31,466)	
-	(2,666,795)		(2,666,795)	
-	(8,726,432)		(8,726,432)	
500,164	(113,527,439)		(113,527,439)	
-	-	\$ 1,071,030	1,071,030	
-	-	(214,642)	(214,642)	
-	-	856,388	856,388	
\$ 500,164	(113,527,439)	856,388	(112,671,051)	
\$ -				\$ (159,280)
General receipts:				
Taxes:				
Property	42,968,665	-	42,968,665	-
Motor vehicle	4,341,627	-	4,341,627	-
Other taxes	1,738,205	-	1,738,205	-
Fines and licenses	808,764	-	808,764	-
State aid	59,345,290	-	59,345,290	-
State apportionment	1,278,537	-	1,278,537	-
Investment income	44,433	388	44,821	3
Refund of prior year expenditures	1,117,238	-	1,117,238	-
Gain on disposal of assets	137,300	-	137,300	-
Other	67,254	25,618	92,872	-
Total general receipts	111,847,313	26,006	111,873,319	3
Change in net position	(1,680,126)	882,394	(797,732)	(159,277)
Net position - August 31, 2020				
As originally reported	92,565,152	3,902,750	96,467,902	-
Restatement	2,090,258	-	2,090,258	-
As restated	94,655,410	3,902,750	98,558,160	-
Net position - August 31, 2021	\$ 92,975,284	\$ 4,785,144	\$ 97,760,428	\$ (159,277)

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

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

August 31, 2021

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
ASSETS			
Cash and investments	\$ 13,774,141	\$ 1,001,447	\$ 5,459,595
Cash with County Treasurers	<u>11,158,605</u>	<u>-</u>	<u>1,830,627</u>
Total assets	<u><u>\$ 24,932,746</u></u>	<u><u>\$ 1,001,447</u></u>	<u><u>\$ 7,290,222</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Debt service	-	-	7,290,222
Building additions/improvements	-	-	-
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	1,001,447	-
Employee benefits	-	-	-
Extracurricular activities	-	-	-
Contingencies	-	-	-
Early Learning Center	-	-	-
Unassigned	<u>24,932,746</u>	<u>-</u>	<u>-</u>
Total fund balances	<u><u>24,932,746</u></u>	<u><u>1,001,447</u></u>	<u><u>7,290,222</u></u>
Total liabilities and fund balances	<u><u>\$ 24,932,746</u></u>	<u><u>\$ 1,001,447</u></u>	<u><u>\$ 7,290,222</u></u>

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>
\$ 2,217,325	\$ 793,612	\$ 1,251,935	\$ 6,659,020	\$ 31,157,075
103,311	309,932	-	-	13,402,475
<u>2,320,636</u>	<u>1,103,544</u>	<u>1,251,935</u>	<u>6,659,020</u>	<u>44,559,550</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,290,222
2,320,636	-	-	-	2,320,636
-	1,103,544	-	-	1,103,544
-	-	-	-	1,001,447
-	-	-	3,111,713	3,111,713
-	-	-	2,479,083	2,479,083
-	-	-	1,068,224	1,068,224
-	-	1,251,935	-	1,251,935
-	-	-	-	24,932,746
<u>2,320,636</u>	<u>1,103,544</u>	<u>1,251,935</u>	<u>6,659,020</u>	<u>44,559,550</u>
<u>\$ 2,320,636</u>	<u>\$ 1,103,544</u>	<u>\$ 1,251,935</u>	<u>\$ 6,659,020</u>	<u>\$ 44,559,550</u>

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

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

August 31, 2021

Total fund balances - governmental funds \$ 44,559,550

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 \$259,850,809, and the accumulated depreciation is \$111,715,075. 148,135,734

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	\$ (2,625,000)	
Limited tax obligation bonds payable	(7,130,000)	
General obligation bonds payable	<u>(89,965,000)</u>	<u>(99,720,000)</u>

Total net position - governmental activities \$ 92,975,284

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, 2021

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
RECEIPTS			
Taxes:			
Property	\$ 33,883,717	\$ -	\$ 5,803,903
Motor vehicle	4,341,627	-	-
Homestead exemption	1,301,249	-	222,200
Pro-rate motor vehicle	112,320	-	19,525
Carline	21,918	-	3,747
Property tax credit	1,602,351	-	272,924
Personal property tax credit	18,046	-	3,084
Nameplate capacity tax	1,681	-	287
Fines and licenses	828,038	-	-
State aid and grants	67,224,553	-	-
Federal grants	6,205,915	-	-
Investment income	973	131	17,235
Donations	410,836	-	-
Activity receipts	-	-	-
Sale of property	137,300	-	-
Bond proceeds	-	-	-
Transfers from other funds	-	905,294	-
Refund of prior year expenditures	1,117,238	-	-
Other	350	-	-
Total receipts	117,208,112	905,425	6,342,905
DISBURSEMENTS			
Instruction	60,804,317	-	-
Special education	13,874,686	-	-
Support services:			
Pupils	2,640,193	-	-
Special education	3,780,402	-	-
Staff	4,240,885	-	-
General administration	1,225,361	-	-
School administration	5,626,020	-	-
Business	2,815,368	-	-
Building and grounds	11,046,000	-	-
Pupil transportation	460,913	-	-
State categorical programs	1,153,937	-	-
Federal programs	10,317,896	-	-
Extracurricular activities	420,291	-	-
Capital outlay	-	1,371,167	-
Debt service			
Principal	-	-	3,650,000
Interest	-	-	2,534,812
Bond fees	-	-	2,464
Total disbursements	118,406,269	1,371,167	6,187,276
Excess (deficiency) of receipts over disbursements	(1,198,157)	(465,742)	155,629
Fund balances - August 31, 2020			
As originally reported	26,130,903	1,467,189	7,134,593
Restatement	-	-	-
As restated	26,130,903	1,467,189	7,134,593
Fund balances - August 31, 2021	\$ 24,932,746	\$ 1,001,447	\$ 7,290,222

See notes to financial statements.

Special Building Fund	Qualified Capital Purpose Fund	Cooperative Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ 325,765	\$ 977,279	\$ -	\$ -	\$ -	\$ 40,990,664
-	-	-	-	-	4,341,627
12,512	37,536	-	-	-	1,573,497
1,080	3,240	-	-	-	136,165
211	632	-	-	-	26,508
15,407	46,222	-	-	-	1,936,904
174	521	-	-	-	21,825
16	48	-	-	-	2,032
-	-	-	-	-	828,038
-	-	-	-	-	67,224,553
-	-	-	-	-	6,205,915
651	259	-	25,185	-	44,434
500,164	-	444,807	-	-	1,355,807
-	-	-	2,126,882	-	2,126,882
-	-	-	-	-	137,300
-	1,310,000	-	-	-	1,310,000
-	-	-	420,291	(1,325,585)	-
-	-	-	-	-	1,117,238
-	66,904	-	-	-	67,254
<u>855,980</u>	<u>2,442,641</u>	<u>444,807</u>	<u>2,572,358</u>	<u>(1,325,585)</u>	<u>129,446,643</u>
-	-	-	11,287	-	60,815,604
-	-	-	-	-	13,874,686
-	-	-	-	-	2,640,193
-	-	-	-	-	3,780,402
-	-	-	-	(905,294)	3,335,591
-	-	-	-	-	1,225,361
-	-	-	-	-	5,626,020
-	-	-	-	-	2,815,368
-	-	-	-	-	11,046,000
-	-	-	-	-	460,913
-	-	-	-	-	1,153,937
-	-	-	-	-	10,317,896
-	-	-	2,158,348	(420,291)	2,158,348
3,214,385	1,248,599	-	-	-	5,834,151
-	810,000	-	-	-	4,460,000
-	96,404	-	-	-	2,631,216
-	33,115	-	-	-	35,579
<u>3,214,385</u>	<u>2,188,118</u>	<u>-</u>	<u>2,169,635</u>	<u>(1,325,585)</u>	<u>132,211,265</u>
(2,358,405)	254,523	444,807	402,723	<u>\$ -</u>	(2,764,622)
4,679,041	849,021	807,128	4,166,039		45,233,914
-	-	-	2,090,258		2,090,258
<u>4,679,041</u>	<u>849,021</u>	<u>807,128</u>	<u>6,256,297</u>		<u>47,324,172</u>
<u>\$ 2,320,636</u>	<u>\$ 1,103,544</u>	<u>\$ 1,251,935</u>	<u>\$ 6,659,020</u>		<u>\$ 44,559,550</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, 2021

Total net change in fund balances - governmental funds		\$ (2,764,622)
<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 (\$9,190,315) was exceeded by depreciation expense (\$8,726,432) and assets financed through capital lease arrangements (\$3,000,000) during the period.</p>		
	(2,536,117)	
<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>		
		(1,310,000)
<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	\$ 470,613	
Limited tax obligation bonds	810,000	
General obligation bonds	3,650,000	4,930,613
Change in net position of governmental activities		\$ (1,680,126)

See notes to financial statements.

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

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

August 31, 2021

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 1,922,662
LIABILITIES	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 1,922,662</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, 2021

Total net position - proprietary fund \$ 1,922,662

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 \$6,146,898, and the accumulated depreciation is \$2,825,416. 3,321,482

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 (459,000)

Total net position - business-type activities \$ 4,785,144

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, 2021

	<u>Nutrition Fund</u>
Operating receipts:	
Lunch sales	\$ 223,021
State sources	26,695
Federal sources	5,888,026
USDA commodities	403,899
Other	<u>25,618</u>
Total operating receipts	6,567,259
 Operating disbursements:	
Salaries and employee benefits	2,568,701
Contracted services	78,363
Food and food service supplies	2,743,393
Capital outlay	193,304
Debt service	
Principal	102,000
Interest and fees	14,305
Other	<u>50,053</u>
Total operating disbursements	<u>5,750,119</u>
Operating receipts in excess of disbursements	817,140
 Nonoperating receipts:	
Investment income	<u>388</u>
Increase in net position	817,528
Net position - August 31, 2020	<u>1,105,134</u>
Net position - August 31, 2021	<u><u>\$ 1,922,662</u></u>

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, 2021

Total increase in net position - proprietary fund	\$ 817,528
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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 (\$177,508) was exceeded by depreciation expense (\$214,642) during the period. (37,134)

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	102,000
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Change in net position of business-type activities	\$ 882,394
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See notes to financial statements.

**GRAND ISLAND PUBLIC SCHOOLS
GRAND ISLAND, NEBRASKA
NOTES TO FINANCIAL STATEMENTS**

August 31, 2021

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 Central Nebraska Education Agency (CNEA) and the Grand Island Education Foundation, Inc. are component units.

The CNEA was created by an interlocal agreement between Grand Island Public Schools and Educational Service Unit No. 10 (ESU 10) for the joint ownership of certain educational facilities for use by the District and ESU 10. During the year ended August 31, 2021, CNEA purchased the Early Learning Center property and will lease it to the District for its preschool program. CNEA is presented as a discretely presented component unit in the accompanying financial statements.

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, 2021

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 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).

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, 2021

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 and proprietary funds. 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.

3. Basis of Accounting/Measurement Focus

The financial statements of the District and the CNEA component unit 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, 2021

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, 2021

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.

Activity Fund: This fund is used to account for assets held by the District for various school organizations and activities.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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.

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.

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:

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Capital Assets, continued

<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.

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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

8. Equity Restatement

During the year ended August 31, 2021, the District adopted GASB Statement 84, *Fiduciary Activities*, which addresses when a government should report assets in a fiduciary fund. Prior to the adoption of GASB 84, the District reported the Activity Fund as a fiduciary fund. However, based on GASB 84, this fund has been reclassified to a governmental fund. As a result, governmental activities net position and governmental fund balance as of August 31, 2020, were increased \$2,090,258.

9. 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, 2021

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, 2020, upon which the 2020 levy was based was \$3,525,325,966.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2021, was as follows:

General Fund	\$ 1.0400
Bond Fund	0.1778
Special Building Fund	0.0100
Qualified Capital Purpose Fund	<u>0.0300</u>
	<u>\$ 1.2578</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS

Cash

At August 31, 2021, the carrying value of the District's deposits was \$33,079,737 and the bank balance was \$34,629,622. 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, 2021, 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, 2021 consisted of the following:

Cash on hand	\$ 13,096
Demand deposits	9,870,008
Wells Fargo interest-bearing sweep account	11,657,002
Total cash	<u><u>\$ 21,540,106</u></u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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, 2021:

Nebraska Liquid Asset Fund:	
General Fund	\$ 1,506,097
Bond Fund	5,457,374
Contingency Fund	1,077,388
Employee Benefit Fund	3,186,981
Qualified Capital Purpose Undertaking Fund	311,791
Total investments	<u><u>\$ 11,539,631</u></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, 2021

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, 2021, as follows:

Carrying value	
Cash	\$ 21,540,106
Investments	11,539,631
Cash and investments	<u>\$ 33,079,737</u>

Included in the following fund financial statements captions:

Statement of Net Position - Governmental Activities	
Cash and investments	\$ 22,686,543
Cash restricted for building projects	2,217,325
Cash restricted for debt service	5,459,595
Cash restricted for qualified capital purposes	793,612
Statement of Net Position - Business-type Activities	
Cash	<u>1,922,662</u>
	<u>\$ 33,079,737</u>

Component Unit Cash

The carrying values of cash for the CNEA at August 31, 2021 is made up of the following:

Demand deposits	\$ <u>133,877</u>
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NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by County Treasurers for the School District at August 31, 2021. The receipts were transferred subsequent to the fiscal year ended August 31, 2021.

General Fund	#VALUE!
Bond Fund	#VALUE!
Building Fund	#VALUE!
Qualified Capital Purpose Fund	#VALUE!
Total cash with County Treasurers at August 31, 2021	<u>#VALUE!</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE E – CAPITAL ASSETS

Capital asset balances and activity for the year ended August 31, 2021, were as follows:

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass</u>	Balance August 31, <u>2021</u>
<u>Governmental activities:</u>					
Capital assets not being depreciated:					
Land	\$ 3,255,200	\$ 114,159	\$ -	\$ -	\$ 3,369,359
Capital assets being depreciated:					
Buildings	227,664,787	7,896,727	-	-	235,561,514
Furniture and equipment:					
Vehicles	3,368,396	178,927	(822,150)	-	2,725,173
Computer equipment	7,589,519	384,644	-	-	7,974,163
Equipment	9,604,742	615,858	-	-	10,220,600
Total furniture and equipment	<u>20,562,657</u>	<u>1,179,429</u>	<u>(822,150)</u>	<u>-</u>	<u>20,919,936</u>
Total capital assets	251,482,644	9,190,315	(822,150)	-	259,850,809
Less accumulated depreciation:					
Buildings	(86,625,228)	(7,264,490)	-	-	(93,889,718)
Furniture and equipment:					
Vehicles	(2,877,186)	(192,082)	822,150	-	(2,247,118)
Computer equipment	(6,635,972)	(581,296)	-	-	(7,217,268)
Equipment	(7,672,407)	(688,564)	-	-	(8,360,971)
Total furniture and equipment	<u>(17,185,565)</u>	<u>(1,461,942)</u>	<u>822,150</u>	<u>-</u>	<u>(17,825,357)</u>
Total accumulated depreciation	<u>(103,810,793)</u>	<u>(8,726,432)</u>	<u>822,150</u>	<u>-</u>	<u>(111,715,075)</u>
Net capital assets	<u>\$ 147,671,851</u>	<u>\$ 463,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,135,734</u>

Included in governmental activities capital assets is a building under a capital lease arrangement with a cost of \$3,000,000 and accumulated depreciation of \$50,000 at August 31, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE E – CAPITAL ASSETS, continued

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2021</u>
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Buildings	\$ 3,223,304	\$ 160,965	\$ -	\$ 3,384,269
Furniture and equipment:				
Vehicles	549,772	-	-	549,772
Computer equipment	97,244	-	-	97,244
Equipment	2,099,070	16,543	-	2,115,613
Total furniture and equipment	<u>2,746,086</u>	<u>16,543</u>	<u>-</u>	<u>2,762,629</u>
Total capital assets	5,969,390	177,508	-	6,146,898
Less accumulated depreciation:				
Buildings	(735,123)	(23,429)	-	(758,552)
Furniture and equipment:				
Vehicles	(352,985)	(47,197)	-	(400,182)
Computer equipment	(63,400)	-	-	(63,400)
Equipment	(1,459,266)	(144,016)	-	(1,603,282)
Total furniture and equipment	<u>(1,875,651)</u>	<u>(191,213)</u>	<u>-</u>	<u>(2,066,864)</u>
Total accumulated depreciation	<u>(2,610,774)</u>	<u>(214,642)</u>	<u>-</u>	<u>(2,825,416)</u>
Net capital assets	<u>\$ 3,358,616</u>	<u>\$ (37,134)</u>	<u>\$ -</u>	<u>\$ 3,321,482</u>

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2021</u>
<u>CNEA component unit:</u>				
Capital assets not being depreciated:				
Land	\$ -	\$ 688,483	\$ -	\$ 688,483
Capital assets being depreciated:				
Buildings	-	6,196,343	-	6,196,343
Total capital assets	-	6,884,826	-	6,884,826
Less accumulated depreciation:				
Buildings	-	-	-	-
Total accumulated depreciation	-	-	-	-
Net capital assets	<u>\$ -</u>	<u>\$ 6,884,826</u>	<u>\$ -</u>	<u>\$ 6,884,826</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES

Long-term liability balances and activity for the year ended August 31, 2021, were as follows:

	Balance August 31, <u>2020</u>	<u>Proceeds</u>	<u>Principal Payments</u>	Balance August 31, <u>2021</u>	Due Within One <u>Year</u>
<u>Business-type activities:</u>					
Certificates of participation	\$ 561,000	\$ -	\$ (102,000)	\$ 459,000	\$ 104,000
<u>Governmental activities:</u>					
Capital lease payable	\$ 95,613	\$ 3,000,000	\$ (470,613)	\$ 2,625,000	\$ 375,000
Limited tax obligation bonds	6,630,000	1,310,000	(810,000)	7,130,000	815,000
General obligation bonds	93,615,000	-	(3,650,000)	89,965,000	3,695,000
Total governmental long-term liabilities	<u>\$ 100,340,613</u>	<u>\$ 4,310,000</u>	<u>\$ (4,930,613)</u>	<u>\$ 99,720,000</u>	<u>\$ 4,885,000</u>
<u>CNEA component unit:</u>					
Lease revenue bonds	<u>\$ -</u>	<u>\$ 7,177,980</u>	<u>\$ -</u>	<u>\$ 7,177,980</u>	<u>\$ 287,137</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, 2021

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>		
2021-2022	2.20-2.60%	\$ 29,000	\$ 3,088	\$ 29,000	\$ 2,769	\$ 63,857	\$ 242,000
2022-2023	2.60%	30,000	2,392	30,000	2,002	64,394	184,000
2023-2024	2.60%	30,000	1,612	31,000	1,222	63,834	124,000
2024-2025	2.60%	31,000	819	32,000	416	64,235	63,000
		<u>\$ 120,000</u>	<u>\$ 7,911</u>	<u>\$ 122,000</u>	<u>\$ 6,409</u>	<u>\$ 256,320</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>		
2021-2022	2.85%	\$ 23,000	\$ 3,092	\$ 23,000	\$ 2,764	\$ 51,856	\$ 217,000
2022-2023	2.85%	23,000	2,437	24,000	2,109	51,546	171,000
2023-2024	2.85%	24,000	1,767	24,000	1,425	51,192	124,000
2024-2025	2.85%	25,000	1,083	25,000	727	51,810	76,000
2025-2026	2.85%	26,000	370	-	-	26,370	26,000
		<u>\$ 121,000</u>	<u>\$ 8,749</u>	<u>\$ 96,000</u>	<u>\$ 7,025</u>	<u>\$ 232,774</u>	-

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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>	-----December 15-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 2,635,000
2021-2022	3.00%	<u>\$ 2,635,000</u>	<u>\$ 39,525</u>	<u>\$ -</u>	<u>\$ 2,674,525</u>	-

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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>			
						\$ 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>\$ 49,090,000</u>	<u>\$ 9,007,205</u>	<u>\$ 8,341,228</u>	<u>\$ 66,438,433</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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>
						\$ 17,540,000
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>\$ 17,540,000</u>	<u>\$ 3,002,661</u>	<u>\$ 2,596,476</u>	<u>\$ 23,139,137</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, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the General Obligation Bonds follows, continued:

<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>
						\$ 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>\$ 20,700,000</u>	<u>\$ 1,979,058</u>	<u>\$ 1,818,188</u>	<u>\$ 24,497,246</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, 2021

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----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 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	-
		\$ 1,865,000	\$ 53,533	\$ 32,980	\$ 1,951,513	

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----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 305,000
2021-2022	2.00%	\$ 305,000	\$ 3,050	\$ -	\$ 308,050	-

Limited Tax Obligation Bonds - 2020

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

Purpose: Costs of qualified capital purpose undertaking ionization projects

Amount: \$1,310,000

Dated: December 22, 2020

Interest Rate: 2.00%

Principal Due: December 15 commencing 2028 to 2031

Interest Due: December 15 and June 15 commencing 2021 to 2031

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 1,310,000
2021-2022		\$ -	\$ 13,100	\$ 13,100	\$ 26,200	1,310,000
2022-2023		-	13,100	13,100	26,200	1,310,000
2023-2024		-	13,100	13,100	26,200	1,310,000
2024-2025		-	13,100	13,100	26,200	1,310,000
2025-2026		-	13,100	13,100	26,200	1,310,000
2026-2027		-	13,100	13,100	26,200	1,310,000
2027-2028		-	13,100	13,100	26,200	1,310,000
2028-2029	2.000%	320,000	13,100	9,900	343,000	990,000
2029-2030	2.000%	325,000	9,900	6,650	341,550	665,000
2030-2031	2.000%	330,000	6,650	3,350	340,000	335,000
2031-2032	2.000%	335,000	3,350	-	338,350	-
		<u>\$ 1,310,000</u>	<u>\$ 124,700</u>	<u>\$ 111,600</u>	<u>\$ 1,546,300</u>	

Detail of the Capital Lease follows:

Capital Lease

On January 7, 2021, the School District entered into a 7-year lease purchase agreement on the Principal building. The principal balance due on this lease was \$2,625,000 at August 31, 2021, and it is non-interest bearing. Annual principal payments of \$375,000 are due commencing January 7, 2021 through January 7, 2028.

Remaining principal due on the capital lease are:

<u>Fiscal Year</u>	<u>Principal</u>
2021-2022	\$ 375,000
2022-2023	375,000
2023-2024	375,000
2024-2025	375,000
2025-2026	375,000
2026-2027	375,000
2027-2028	375,000
	<u>\$ 2,625,000</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the CNEA component unit bonds payable follows:

On August 16, 2021, CNEA issued \$7,177,980 of Series 2021 Lease Revenue Bonds to finance the purchase of property to be leased to the District for its Early Learning Center. The bonds bear interest of 3.75 percent. Monthly principal and interest payments of \$45,000 are due on the bonds commencing September 1, 2021 through January 1, 2040. CNEA will receive \$45,000 per month lease payments from the District to service these bonds payable. At August 31, 2021, the outstanding principal balance was \$7,177,980.

Combined long-term debt service requirements at August 31, 2021, are:

Year Ended August 31,	Governmental Activities - Direct Placement Debt			Governmental Activities - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 375,000	\$ -	\$ 375,000	\$ 4,510,000	\$ 2,599,192	\$ 7,109,192
2023	375,000	-	375,000	4,420,000	2,522,741	6,942,741
2024	375,000	-	375,000	4,470,000	2,466,554	6,936,554
2025	375,000	-	375,000	4,535,000	2,386,452	6,921,452
2026	375,000	-	375,000	4,990,000	2,273,118	7,263,118
2027-2031	750,000	-	750,000	25,230,000	8,643,167	33,873,167
2032-2036	-	-	-	25,970,000	4,969,615	30,939,615
2037-2041	-	-	-	22,970,000	1,428,479	24,398,479
	<u>\$ 2,625,000</u>	<u>\$ -</u>	<u>\$ 2,625,000</u>	<u>\$ 97,095,000</u>	<u>\$27,289,318</u>	<u>\$ 124,384,318</u>

Year Ended August 31,	Business-type Activities - Direct Placement Debt			Component Unit - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 104,000	\$ 11,713	\$ 115,713	\$ 287,137	\$ 252,863	\$ 540,000
2023	107,000	8,940	115,940	286,484	253,516	540,000
2024	109,000	6,026	115,026	297,414	242,586	540,000
2025	139,000	3,415	142,415	308,760	231,240	540,000
2026	-	-	-	320,540	219,460	540,000
2027-2031	-	-	-	1,795,738	904,262	2,700,000
2032-2036	-	-	-	2,165,440	534,560	2,700,000
2037-2041	-	-	-	1,717,467	114,103	1,831,570
	<u>\$ 459,000</u>	<u>\$ 30,094</u>	<u>\$ 489,094</u>	<u>\$ 7,178,980</u>	<u>\$ 2,752,590</u>	<u>\$ 9,931,570</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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 monthly 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, 2021

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, 2021, the District's total payroll for all employees was \$78,651,405. Total covered payroll was \$75,810,373. 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, 2019, to June 30, 2020 (and from July 1, 2020 through August 31, 2021). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$7,488,397.

Pension Liabilities

At June 30, 2020 the District had a liability of \$46,042,125 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, 2020, 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 88.71% funded as of June 30, 2020 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, 2020, the District's proportion was 2.953939 percent, which was an increase of 0.013932 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$9,073,766.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2020 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, 2021

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, 2020, (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, 2020, 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, 2021

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 2119.

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%	\$102,242,718
Current discount rate	7.5%	\$46,042,125
1% increase	8.5%	(\$352,053)

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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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, 2021 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, 2021

NOTE I – RISK MANAGEMENT, continued

Deposits and Investments, continued

Interest Rate Risk, continued

<u>Maturity Date by Month</u>	<u>Amount</u>
December 2021	\$ 992,000
August 2022	<u>1,240,000</u>
	<u>\$ 2,232,000</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, 2021, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Wells Fargo Bank	\$ 19,056,920
Nebraska Liquid Asset Fund	11,539,631
BOK Financial	7
Five Points Bank	<u>2,470,083</u>
	<u>\$ 33,066,641</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, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE J – INTERFUND ACTIVITY

The School District transferred \$420,291 from the General Fund to the Activity Fund during the year ended August 31, 2021, for annual activities support. The General Fund also transferred \$905,294 to the Depreciation Fund during the year ended August 31, 2021. These transfers between governmental funds were 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, 2021 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>2,443,402</u>

NOTE L – SECTION 125 PLAN

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2021, the Section 125 checking account had a balance of \$63,962. The balance of unclaimed employee funds for the plan year as of August 31, 2021, was \$58,553. The \$5,409 remaining cash balance represents prior-year employee forfeitures.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE M – CONSTRUCTION COMMITMENTS

At August 31, 2021, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/21</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Indoor air quality engineering	\$ 28,500	\$ 15,563	\$ 12,937	September 2021
Indoor air quality contractor	200,000	150,000	50,000	September 2022
Howard roof project	191,087	104,140	86,947	October 2021
GISH stadium construction	15,847,682	15,677,682	170,000	June 2022
Medical Academy architect	139,440	69,720	69,720	September 2023
Medical Academy engineering	73,125	18,281	54,844	September 2023
	<u>\$ 16,479,834</u>	<u>\$ 16,035,386</u>	<u>\$ 444,448</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.

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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE P – MEMORIAL STADIUM PROJECT

During the year ended August 31, 2021, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totaling \$500,000 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 – LEASE COMMITMENTS

During the year ended August 31, 2021, the District entered into lease agreements with Capital Business Systems, Inc. for copiers and printers and eGoldfax Cloud Fax eSolution. Monthly payments of \$6,849 are due for 60 months commencing July 28, 2021.

On August 16, 2021, the District entered into a lease agreement with CNEA for the Early Learning Center. Monthly payments of \$45,000 are due for 60 months commencing September 1, 2021. This lease is expected to renew every five years through the final payment of the CNEA bonds on January 1, 2040, so the lease obligations shown below run through January 1, 2040.

Rent expense was \$13,396 for the year ended August 31, 2021.

The future minimum lease payments are as follows for the years ending August 31:

2022	\$ 622,190
2023	622,190
2024	622,190
2025	622,190
2026	608,794
Thereafter	<u>7,230,570</u>
	<u>\$ 10,328,124</u>

NOTE R – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 21, 2021, 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, 2021

Function Code		Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	\$ 36,296,773	\$ 33,883,717	\$ (2,413,056)
1115	Carline tax	20,000	21,918	1,918
1125	Motor vehicle taxes	3,500,000	4,341,627	841,627
1311	Tuition received from individuals	135,000	-	(135,000)
1510	Interest	25,000	973	(24,027)
1911	Local license fees	135,000	117,441	(17,559)
1921	Police court fines	-	19,274	19,274
1925	Donations	127,500	410,836	283,336
1980	Refund of prior year expenditures	-	1,117,238	1,117,238
1990	Other miscellaneous local revenue	75,000	350	(74,650)
	Total local receipts	40,314,273	39,913,374	(400,899)
	County receipts:			
2110	County fines and license fees	650,000	691,323	41,323
2210	ESU receipts	22,860,694	-	(22,860,694)
		23,510,694	691,323	(22,819,371)
	State receipts			
3110	State aid	59,345,290	59,345,290	-
3120	Special education programs	6,000,000	5,938,550	(61,450)
3125	Special education transportation	275,000	211,892	(63,108)
3130	Homestead exemption	-	1,301,249	1,301,249
3131	Property tax credit	-	1,602,351	1,602,351
3132	Personal property tax credit	-	18,046	18,046
3133	Nameplate capacity tax	-	1,681	1,681
3180	Pro-rate motor vehicle	105,000	112,320	7,320
3400	State apportionment	1,750,000	1,278,537	(471,463)
3535	Payment for High Ability Learners	-	44,254	44,254
3540	State early childhood	570,000	228,721	(341,279)
3541	Early childhood endowment grants	-	177,309	177,309
3990	Other state receipts	100,000	-	(100,000)
	Total state receipts	68,145,290	70,260,200	2,114,910
4000	Federal receipts	13,000,000	6,205,915	(6,794,085)
	Non-revenue receipts:			
5320	Sale of property	-	137,300	137,300
	Total receipts	144,970,257	117,208,112	(27,762,145)

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

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

Year ended August 31, 2021

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
EXPENDITURES				
1100	Instructional services	77,410,257	60,804,317	(16,605,940)
1200	Special education	14,480,000	13,874,686	(605,314)
	Support services:			
2100	Pupil	3,000,000	2,640,193	(359,807)
2141-2183	Special education	4,000,000	3,780,402	(219,598)
2200	Instructional staff	4,000,000	4,240,885	240,885
2300	General administration	1,500,000	1,225,361	(274,639)
2400	School administration	6,310,000	5,626,020	(683,980)
2500	Business	2,600,000	2,815,368	215,368
2600	Building and grounds	13,000,000	11,046,000	(1,954,000)
2700	Pupil transportation	720,000	460,913	(259,087)
3000	State categorical grants	950,000	1,153,937	203,937
6000	Federal programs	13,000,000	10,317,896	(2,682,104)
8000	Transfer to Activity Fund	500,000	420,291	(79,709)
		141,470,257	118,406,269	(23,063,988)
	RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,500,000	(1,198,157)	\$ (4,698,157)
	Fund balances - August 31, 2020		26,130,903	
	Fund balances - August 31, 2021		\$ 24,932,746	
	Composition of fund balance:		8/31/20	8/31/21
	Cash		\$ 15,611,043	\$ 13,774,141
	County treasurer cash		10,519,860	11,158,605
	Total fund balance		\$ 26,130,903	\$ 24,932,746

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

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1100	Local property taxes	\$ 349,024	\$ 325,765	\$ (23,259)
1115	Carline	250	211	(39)
1510	Investment income	-	651	651
1920	Donations	6,650,726	500,164	(6,150,562)
	Total local receipts	<u>7,000,000</u>	<u>826,791</u>	<u>(6,173,209)</u>
State receipts:				
3130	Homestead exemption	-	12,512	12,512
3131	Property tax credit	-	15,407	15,407
3132	Personal property tax credit	-	174	174
3133	Nameplate capacity tax	-	16	16
3180	Pro-rate motor vehicle	-	1,080	1,080
	Total state receipts	<u>-</u>	<u>29,189</u>	<u>29,189</u>
	Total receipts	7,000,000	855,980	(6,144,020)
EXPENDITURES				
2515	Building acquisition and improvements	<u>10,000,000</u>	<u>3,214,385</u>	<u>(6,785,615)</u>
	RECEIPTS UNDER EXPENDITURES	<u>\$ (3,000,000)</u>	<u>(2,358,405)</u>	<u>\$ 641,595</u>
	Fund balances - August 31, 2020		<u>4,679,041</u>	
	Fund balances - August 31, 2021		<u>\$ 2,320,636</u>	
Composition of fund balance:				
	Cash	<u>\$ 4,581,840</u>	<u>\$ 2,217,325</u>	
	County treasurer cash	<u>97,201</u>	<u>103,311</u>	
	Total fund balance	<u>\$ 4,679,041</u>	<u>\$ 2,320,636</u>	

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

**BUDGETARY COMPARISON SCHEDULE -
DEPRECIATION FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
	Local receipts:		
1510 Interest	\$ 10,000	\$ 131	\$ (9,869)
	Non-revenue receipts:		
5200 Transfer from General Fund	2,357,564	905,294	(1,452,270)
Total receipts	2,367,564	905,425	(1,462,139)
EXPENDITURES			
2900 Capital outlay	3,367,564	1,371,167	(1,996,397)
RECEIPTS UNDER EXPENDITURES			
	\$ (1,000,000)	(465,742)	\$ 534,258
Fund balances - August 31, 2020		1,467,189	
Fund balances - August 31, 2021		\$ 1,001,447	
Composition of fund balance:		8/31/20	8/31/21
Cash		\$ 1,467,189	\$ 1,001,447

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

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

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1100	Local property taxes	\$ 1,047,039	\$ 977,279	\$ (69,760)
1115	Carline	500	632	132
1510	Interest	6,500	259	(6,241)
	Total local receipts	1,054,039	978,170	(75,869)
State receipts:				
3130	Homestead exemption	-	37,536	37,536
3131	Property tax credit	-	46,222	46,222
3132	Personal property tax credit	-	521	521
3133	Nameplate capacity tax	-	48	48
3180	Pro-rate motor vehicle	45,961	3,240	(42,721)
	Total state receipts	45,961	87,567	41,606
4000	Federal receipts	400,000	-	(400,000)
Non-revenue receipts:				
5101	Bond proceeds	-	1,310,000	1,310,000
5120	Premium on issuance of bonds	-	66,904	66,904
	Total other receipts	-	1,376,904	1,376,904
	Total receipts	1,500,000	2,442,641	942,641
EXPENDITURES				
2515	Capital outlay	1,304,686	1,248,599	(56,087)
Debt service:				
5000	Principal	810,000	810,000	-
5000	Interest	83,814	96,404	12,590
5000	Other fees	1,500	33,115	31,615
	Total expenditures	2,200,000	2,188,118	(11,882)
	RECEIPTS OVER (UNDER) EXPENDITURES	\$ (700,000)	254,523	\$ 954,523
	Fund balances - August 31, 2020		849,021	
	Fund balances - August 31, 2021		\$ 1,103,544	
Composition of fund balance:			8/31/20	8/31/21
	Cash		\$ 557,418	\$ 793,612
	County treasurer cash		291,603	309,932
	Total fund balance		\$ 849,021	\$ 1,103,544

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

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
	Local receipts:		
1920 Donations	\$ -	\$ 444,807	\$ 444,807
	Non-program receipts:		
5200 Transfers from General Fund	1,000,000	-	(1,000,000)
Total receipts	1,000,000	444,807	(555,193)
EXPENDITURES			
1100 Instructional services	1,500,000	-	(1,500,000)
RECEIPTS OVER (UNDER) EXPENDITURES			
	\$ (500,000)	444,807	\$ 944,807
Fund balances - August 31, 2020		807,128	
Fund balances - August 31, 2021		\$ 1,251,935	
Composition of fund balance:		8/31/20	8/31/21
Cash		\$ 807,128	\$ 1,231,935

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

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1110	Local property taxes	\$ 6,184,812	\$ 5,803,903	\$ (380,909)
1115	Carline	2,000	3,747	1,747
1410	Interest	98,258	17,235	(81,023)
	Total local receipts	<u>6,285,070</u>	<u>5,824,885</u>	<u>(460,185)</u>
State receipts:				
3130	Homestead exemption	-	222,200	222,200
3131	Property tax credit	-	272,924	272,924
3132	Personal property tax credit	-	3,084	3,084
3133	Nameplace capacity tax	-	287	287
3180	Pro-rate motor vehicle	25,000	19,525	(5,475)
	Total state receipts	<u>25,000</u>	<u>518,020</u>	<u>493,020</u>
5101	Bond proceeds	439,930	-	(439,930)
	Total receipts	<u>6,750,000</u>	<u>6,342,905</u>	<u>(407,095)</u>
EXPENDITURES				
Debt service:				
5000	Principal	4,210,000	3,650,000	(560,000)
5000	Interest	2,534,812	2,534,812	-
5000	Other fees	5,188	2,464	(2,724)
	Total expenditures	<u>6,750,000</u>	<u>6,187,276</u>	<u>(562,724)</u>
	RECEIPTS OVER EXPENDITURES	<u>\$ -</u>	<u>155,629</u>	<u>\$ 155,629</u>
	Fund balances - August 31, 2020		<u>7,134,593</u>	
	Fund balances - August 31, 2021		<u>\$ 7,290,222</u>	
Composition of fund balance:			<u>8/31/20</u>	<u>8/31/21</u>
	Cash		\$ 5,316,844	\$ 5,459,595
	County treasurer cash		<u>1,817,749</u>	<u>1,830,627</u>
	Total fund balance		<u>\$ 7,134,593</u>	<u>\$ 7,290,222</u>

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

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

August 31, 2021

	Activity <u>Fund</u>	Contingency <u>Fund</u>	Employee Benefit <u>Fund</u>	<u>Total</u>
ASSETS				
Cash and investments	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</u>
FUND BALANCES				
Assigned for:				
Employee benefits	\$ -	\$ -	\$ 3,111,713	\$ 3,111,713
Extracurricular activities	2,479,083	-	-	2,479,083
Contingencies	<u>-</u>	<u>1,068,224</u>	<u>-</u>	<u>1,068,224</u>
Total fund balances	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</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, 2021

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
RECEIPTS				
Interest on investments	\$ -	\$ 12,017	\$ 13,168	\$ 25,185
Extracurricular activities	2,126,882	-	-	2,126,882
Transfers from General Fund	420,291	-	-	420,291
Total receipts	<u>2,547,173</u>	<u>12,017</u>	<u>13,168</u>	<u>2,572,358</u>
DISBURSEMENTS				
Unemployment benefits	-	-	11,287	11,287
Extracurricular activities	2,158,348	-	-	2,158,348
Total disbursements	<u>2,158,348</u>	<u>-</u>	<u>11,287</u>	<u>2,169,635</u>
RECEIPTS OVER DISBURSEMENTS	388,825	12,017	1,881	402,723
Fund balances - August 31, 2020				
As previously reported	-	1,056,207	3,109,832	4,166,039
Restatement	2,090,258	-	-	2,090,258
As restated	<u>2,090,258</u>	<u>1,056,207</u>	<u>3,109,832</u>	<u>6,256,297</u>
Fund balances - August 31, 2021	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</u>

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

Year ended August 31, 2021

	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	\$ 621	\$ 648	\$ 1,269	\$ -
Associate Superintendent:				
CCC - AP Courses	158,118	300,810	302,691	156,237
Circle of Friends	1,288	-	-	1,288
General	18,692	2,260	1,375	19,577
Jean's Day	5	2,030	1,800	235
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	5	-	-	5
5K Run/Walk	2,000	-	-	2,000
ILP - Special Education Senior	4	4,766	4,766	4
Special projects	9,112	-	-	9,112
Workforce Development - Coffee Shop	2	432	714	(280)
Suicide Prevention Project	1,543	-	-	1,543
Grant - Sertoma Club	5,276	2,352	-	7,628
Executive Director of Information Technology:				
Courtesy	740	-	88	652
General	22,939	-	6,971	15,968
Sale and Purchase of Computers	197,215	-	-	197,215
iPad Service Contracts and Repairs	-	88,082	53,845	34,237
Microsoft Grant	8,102	-	-	8,102
Coordinator of District Music Program:				
District K-8 Music	1	-	-	1
GIPS Children's Choir	164	809	-	973
Chief Financial Officer:				
Classroom Mini Grants	41	54,363	54,363	41
General	552,895	67,251	16,862	603,284
Total CNSSP	<u>\$ 1,001,375</u>	<u>\$ 523,803</u>	<u>\$ 444,744</u>	<u>\$ 1,080,434</u>
<u>022 Early Learning Center:</u>				
Building Principal:				
Courtesy	\$ 197	\$ 180	\$ 143	\$ 234
General	21,331	12,029	1,607	31,753
Total Early Learning Center	<u>\$ 21,528</u>	<u>\$ 12,209</u>	<u>\$ 1,750</u>	<u>\$ 31,987</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
003 Newell Elementary:				
Building Principal:				
Courtesy	\$ 373	\$ 690	\$ 397	\$ 666
General	35,113	16,392	1,399	50,106
PTA or PTO	4	1,279	796	487
Student Council	347	-	-	347
Total Newell Elementary	<u>\$ 35,837</u>	<u>\$ 18,361</u>	<u>\$ 2,592</u>	<u>\$ 51,606</u>
005 Gates Elementary:				
Building Principal:				
Courtesy	\$ 1,098	\$ -	\$ 178	\$ 920
General	11,412	9,772	2,720	18,464
Student Council	2,037	-	-	2,037
Total Gates Elementary	<u>\$ 14,547</u>	<u>\$ 9,772</u>	<u>\$ 2,898</u>	<u>\$ 21,421</u>
006 Dodge Elementary:				
Building Principal:				
Courtesy	\$ 88	\$ -	\$ -	\$ 88
Facility rental	25	-	-	25
General	30,198	25,817	9,151	46,864
MCREL ELA project	2,176	-	-	2,176
PTA or PTO	5,025	437	275	5,187
Student Council	815	-	-	815
Total Dodge Elementary	<u>\$ 38,327</u>	<u>\$ 26,254</u>	<u>\$ 9,426</u>	<u>\$ 55,155</u>
012 Starr Elementary:				
Building Principal:				
Character Education	\$ 3,694	\$ -	\$ -	\$ 3,694
Courtesy	510	50	122	438
General	26,305	21,039	1,765	45,579
PTA	7,766	-	350	7,416
Total Starr Elementary	<u>\$ 38,275</u>	<u>\$ 21,089</u>	<u>\$ 2,237</u>	<u>\$ 57,127</u>
007 Howard Elementary:				
Building Principal:				
Action for Healthy Kids	\$ 3,955	\$ -	\$ -	\$ 3,955
Grade 4	317	-	-	317
Courtesy	883	-	-	883
Facility rental	2,652	-	-	2,652
General	31,324	14,647	647	45,324
Grade 5	50	-	13	37
Lounge	89	-	-	89
PTA or PTO	3,911	-	1,153	2,758
Popcorn sales	59	-	-	59
Student Council	1,568	100	-	1,668
Dollar General Literacy Foundation Grant	-	1,572	1,572	-
Total Howard Elementary	<u>\$ 44,808</u>	<u>\$ 16,319</u>	<u>\$ 3,385</u>	<u>\$ 57,742</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>008 Jefferson Elementary:</u>				
Building Principal:				
All-Star Gentleman Group	\$ 3,308	\$ 240	\$ -	\$ 3,548
Books	2,794	-	-	2,794
Facility rental	117	-	-	117
General	14,209	14,419	1,990	26,638
Grade 4	1,507	-	1,235	272
Lounge	28	-	-	28
PTA or PTO	18,946	1,932	10,560	10,318
Special Projects	-	5,000	-	5,000
Student Council	46	-	-	46
Total Jefferson Elementary	<u>\$ 40,955</u>	<u>\$ 21,591</u>	<u>\$ 13,785</u>	<u>\$ 48,761</u>
<u>013 Knickrehm Elementary:</u>				
Building Principal:				
Courtesy	\$ 604	\$ -	\$ 169	\$ 435
Garden Club	161	-	-	161
General	34,180	16,420	5,943	44,657
PTA or PTO	55	-	-	55
Student Council	917	-	-	917
Total Knickrehm Elementary	<u>\$ 35,917</u>	<u>\$ 16,420</u>	<u>\$ 6,112</u>	<u>\$ 46,225</u>
<u>009 Lincoln Elementary:</u>				
Building Principal:				
Class pictures	\$ -	\$ -	\$ -	\$ -
Courtesy	227	-	-	227
Field trips	126	-	-	126
General	11,938	17,012	3,581	25,369
PTA or PTO	90	80	-	170
Student Council	859	-	-	859
Total Lincoln Elementary	<u>\$ 13,240</u>	<u>\$ 17,092</u>	<u>\$ 3,581</u>	<u>\$ 26,751</u>
<u>015 Seedling Mile Elementary:</u>				
Building Principal:				
Courtesy	\$ 13	\$ -	\$ -	\$ 13
Facility rental	417	-	-	417
General	13,091	2,994	954	15,131
PTA or PTO	8,281	-	760	7,521
Total Seedling Mile Elementary	<u>\$ 21,802</u>	<u>\$ 2,994</u>	<u>\$ 1,714</u>	<u>\$ 23,082</u>
<u>016 Stolley Park Elementary:</u>				
Building Principal:				
Character Education	\$ 219	\$ -	\$ -	\$ 219
Facility rental	1,134	-	-	1,134
General	31,898	19,138	16,766	34,270
Total Stolley Park Elementary	<u>\$ 33,251</u>	<u>\$ 19,138</u>	<u>\$ 16,766</u>	<u>\$ 35,623</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>010 Wasmer Elementary:</u>				
Building Principal:				
Courtesy	\$ 458	\$ -	\$ -	\$ 458
General	44,421	25,419	8,402	61,438
PTA or PTO	6,853	-	1,506	5,347
Total Wasmer Elementary	<u>\$ 51,732</u>	<u>\$ 25,419</u>	<u>\$ 9,908</u>	<u>\$ 67,243</u>
<u>011 West Lawn Elementary:</u>				
Building Principal:				
Adopt-A-School	\$ 1,873	\$ -	\$ -	\$ 1,873
Character education	413	-	-	413
Courtesy	1,191	620	141	1,670
General	17,051	5,670	3,889	18,832
Museum Madness	177	-	-	177
PTA/PTO/PAB	5,018	1,704	1,446	5,276
Popcorn sales	1,424	-	-	1,424
Grant - AAA	550	-	-	550
Total West Lawn Elementary	<u>\$ 27,697</u>	<u>\$ 7,994</u>	<u>\$ 5,476</u>	<u>\$ 30,215</u>
<u>017 Shoemaker Elementary:</u>				
Building Principal:				
Grade 4	\$ 9	\$ -	\$ -	\$ 9
Grade 5	16	-	-	16
Courtesy	193	-	169	24
Facility rental	4,520	-	-	4,520
General	14,437	6,225	2,842	17,820
PTA or PTO	6,977	14,199	14,559	6,617
Student ambassadors	288	-	-	288
Total Shoemaker Elementary	<u>\$ 26,440</u>	<u>\$ 20,424</u>	<u>\$ 17,570</u>	<u>\$ 29,294</u>
<u>018 Engleman Elementary:</u>				
Building Principal:				
Character Education	\$ 7	\$ 73	\$ 80	\$ -
Courtesy	32	96	128	-
General	17,493	10,114	1,511	26,096
Total Engleman Elementary	<u>\$ 17,532</u>	<u>\$ 10,283</u>	<u>\$ 1,719</u>	<u>\$ 26,096</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>001 Senior High:</u>				
Building Principal:				
Academy Visits	\$ -	\$ 900	\$ -	\$ 900
Educators Rising Chapter	75	-	-	75
Facility rental	20	8,194	7,824	390
Fellowship of Christian Athletes	300	-	-	300
Fines	6,386	3,178	375	9,189
Friends of Rachel	517	-	-	517
General	104,859	99,744	17,723	186,880
Groundwater Festival	235	-	-	235
Hulagan's	2	-	-	2
Mariachi Band	1,850	-	1,094	756
Pop	2,752	-	-	2,752
GISH Staff Project	2,857	-	-	2,857
Grant - \$50 to Fail	23	63	-	86
Gay-Straight Alliance	359	-	-	359
Total Building Principal	120,235	112,079	27,016	205,298
Activities Director:				
Art Department - Fees	9	250	-	259
Astronomy Club	129	-	-	129
Graphic Arts Design	244	-	-	244
Band	69	18,066	14,049	4,086
Cheerleaders	26,386	58,716	52,194	32,908
Cheerleaders - clinic	978	8,511	5,407	4,082
Class of Seniors	5	39,964	39,809	160
Concessions	-	1,283	1,283	-
Counseling Dept.	1,440	334	1,000	774
Debate	190	1,500	1,210	480
Drama	98	1,500	1,202	396

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

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

Year ended August 31, 2021

	<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	9,433	6,370	9,975	5,828
Islander Wrestling	1,010	125	1,026	109
JROTC - Clinic	5,817	13,396	15,402	3,811
Key Club	1	-	-	1
Multi-Media Production	-	400	-	400
Library/media	3,988	10	3,300	698
European Explorers	3,432	-	2,600	832
Memory Book	9,853	2,430	11,391	892
Multicultural Club	4	-	-	4
National Honor Society	491	610	447	654
NSAA	1,493	14,725	14,806	1,412
One-act plays	2,342	-	-	2,342
Orchestra	18	3,783	3,403	398
Physical education	286	-	-	286
Robotics	70	2,500	2,100	470
SADD	1,641	779	425	1,995
Speech	7,320	-	6,882	438
Spirit Set	8,558	25,537	17,581	16,514
Spring musical	11,347	5,725	15,220	1,852
Student Council	22,312	815	23,000	127
Testing	2,090	255	-	2,345
Vocal music	2,225	3,223	5,284	164
Vocal - Show Choir	27	31,898	29,835	2,090
Gay-Straight Alliance	4,126	-	4,000	126
Athletics	1,198	80,096	74,660	6,634
West Gym Scoreboards	34,499	36,500	-	70,999
Memorial Stadium Display Scoreboards	(463,574)	67,947	54,841	(450,468)

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

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

Year ended August 31, 2021

	<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	333	4,700	4,245	788
Summer clinic - girls BB	5,595	3,709	4,678	4,626
Summer clinic - volleyball	7,030	23,509	18,963	11,576
Summer clinic - football	4,283	51,459	53,318	2,424
Summer clinic - girls soccer	4,499	11,621	11,766	4,354
Softball clinic	28,522	5,768	23,320	10,970
Summer clinic - track	2,930	1,344	1,439	2,835
Summer clinic - swimming	-	5,748	4,575	1,173
Summer clinic - tennis	1,537	1,442	1,505	1,474
Summer clinic - boys soccer	3	760	385	378
Cross country	1	5,376	5,377	-
Cross country clinic	424	-	-	424
Youth football	12,188	8,320	13,543	6,965
Football	29,248	56,764	81,108	4,904
Baseball	24	36,681	22,210	14,495
Baseball clinic	13,096	30,101	24,469	18,728
Golf clinic - boys & girls	579	150	721	8
Golf - girls	1	5,207	5,206	2
Softball	-	34,879	34,209	670
Tennis - boys	1,607	1,100	2,615	92
Volleyball	300	12,857	12,905	252
Wrestling	49	27,900	17,192	10,757
Basketball - boys	4	20,701	20,247	458
Basketball - girls	9,324	10,249	19,115	458
Basketball - intramural - boys	4,334	-	484	3,850
Swimming	2	46,059	44,511	1,550
Track	6,937	19,868	26,554	251
Golf - boys	1,823	3,944	5,730	37
Tennis	2,410	1,245	3,108	547
Unified sports	915	4,429	2,732	2,612
Soccer	1,214	26,186	16,368	11,032
Total Activities Director	<u>(159,731)</u>	<u>889,324</u>	<u>894,930</u>	<u>(165,337)</u>
Total Senior High	<u>\$ (39,496)</u>	<u>\$ 1,001,403</u>	<u>\$ 921,946</u>	<u>\$ 39,961</u>

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

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

Year ended August 31, 2021

	<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	445	-	421	24
Art	236	-	-	236
Band	917	-	692	225
6th Grade	9,915	-	267	9,648
7th Grade	352	-	-	352
8th Grade	2,942	-	-	2,942
Concessions	688	-	-	688
Exploratory - Purple	706	-	-	706
Drama	1,697	-	-	1,697
Equipment and Facility Rental	1,881	-	-	1,881
Fundraiser	342	-	-	342
General	16,892	17,399	8,176	26,115
Hulas - Student Store	62	-	-	62
Library/media	2,324	513	40	2,797
Physical education	111	-	-	111
Student Council	1,956	4,056	2,598	3,414
Vocal Music	6,868	-	150	6,718
Washington D.C. trip	869	-	-	869
Athletics	5,515	48,277	48,716	5,076
Soccer - Boys & Girls	31	5,924	5,955	-
Total Barr Middle School	<u>\$ 57,224</u>	<u>\$ 76,169</u>	<u>\$ 67,015</u>	<u>\$ 66,378</u>

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

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

Year ended August 31, 2021

	<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	\$ 6	\$ 1,500	\$ 578	\$ 928
Art	7,196	-	3,308	3,888
Band	260	484	744	-
Character Education	1	-	-	1
Team 6A	6,324	-	-	6,324
Team 6B	599	-	-	599
Team 6C	293	-	-	293
Team 7A	1,970	-	192	1,778
Team 7B	570	-	142	428
Team 8A	123	-	-	123
Concessions	26,708	1,346	1,428	26,626
Courtesy	12	1,211	1,121	102
Facility rental	863	-	-	863
Future Fisherman Grant	505	-	-	505
Fundraiser	6,202	-	1,157	5,045
General	111,408	101,378	68,745	144,041
Home Economics	5,851	-	-	5,851
Library/media	597	244	-	841
Memory	30	2,442	1,615	857
Newcomers	1,937	-	369	1,568
Orchestra	6,563	-	-	6,563
PTA/PTO/PAB	1	52	53	-
Physical education	18,713	-	1,169	17,544
Financial literacy	1,534	-	-	1,534
Southard Grant	1,592	-	-	1,592
Staff inservice	565	-	-	565
Student Council	2	-	-	2
Vocal music	6,386	-	1,569	4,817
Washington D.C. trip	13,409	4,349	1,741	16,017
Grant - Wells Fargo	1,103	-	-	1,103
Athletics	105	44,973	45,078	-
Soccer - Boys & Girls	265	5,417	5,682	-
Total Walnut Middle School	\$ 221,693	\$ 163,396	\$ 134,691	\$ 250,398

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

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

Year ended August 31, 2021

	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	\$ 247	\$ -	\$ -	\$ 247
Character education	202	-	-	202
Concessions	429	-	-	429
Courtesy	541	-	-	541
Facility rental	178	968	646	500
General	84	34,347	706	33,725
Grade 6	404	-	-	404
Grade 7	3,770	-	-	3,770
Grade 8	880	-	-	880
Hula's - Student Store	281	-	-	281
Library	104	84	-	188
Memory Book	21,925	6,672	23,360	5,237
Music	8,280	-	-	8,280
Skills academy	500	25	-	525
Washington D.C. trip	4	-	-	4
Athletics	391	44,043	41,545	2,889
Soccer - Boys & Girls	7	-	-	7
Total Westridge Middle School	<u>\$ 38,227</u>	<u>\$ 86,139</u>	<u>\$ 66,257</u>	<u>\$ 58,109</u>
 <u>025 - Career Pathways Institute:</u>				
Building Principal:				
Construction Project	\$ 293,324	\$ 385,773	\$ 395,102	\$ 283,995
FBLA	380	260	1,160	(520)
General	32,825	25,299	5,368	52,756
Family & Consumer Science	4,973	-	-	4,973
Medical Pathways - HOSA	341	-	103	238
Skills U.S.A.	214	21,225	7,472	13,967
Automotive	510	7,781	8,291	-
Manufacturing	2,825	184	-	3,009
Construction	122	2,785	2,907	-
Total Career Pathways Institute	<u>\$ 335,514</u>	<u>\$ 443,307</u>	<u>\$ 420,403</u>	<u>\$ 358,418</u>
 <u>023 - Success Academy:</u>				
Building Principal:				
General	<u>\$ 8,833</u>	<u>\$ 6,999</u>	<u>\$ 3,240</u>	<u>\$ 12,592</u>
 <u>031 - Wyandotte Learning Center</u>				
Building Principal:				
General	\$ 5,000	\$ -	\$ 150	\$ 4,850
FCCLA	-	2,535	2,920	(385)
Total Wyandotte Learning Center	<u>\$ 5,000</u>	<u>\$ 2,535</u>	<u>\$ 3,070</u>	<u>\$ 4,465</u>
TOTAL ACTIVITY FUND	<u>\$ 2,090,258</u>	<u>\$ 2,549,110</u>	<u>\$ 2,160,285</u>	<u>\$ 2,479,083</u>

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

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

**Year ended August 31, 2021
(Unaudited)**

	General <u>Fund</u>	Bond <u>Fund</u>	Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
Balance - August 31, 2020	\$ 10,519,860	\$ 1,817,749	\$ 97,201	\$ 291,603
Receipts:				
Property taxes	34,143,936	5,848,450	328,290	984,861
Motor vehicle tax	4,341,627	-	-	-
Homestead allocation	1,301,249	222,200	12,512	37,536
Pro-rate motor vehicle	112,320	19,525	1,080	3,240
In-lieu-of tax	19,536	3,262	183	550
Interest	75,428	13,383	707	2,113
Fines and licenses	718,412	-	-	-
Carline	21,918	3,747	211	632
Property tax credit	1,602,351	272,924	15,407	46,222
Personal property tax credit	18,046	3,084	174	521
Nameplate capacity tax	1,681	287	16	48
	<u>42,356,504</u>	<u>6,386,862</u>	<u>358,580</u>	<u>1,075,723</u>
Total receipts				
Total to be accounted for	52,876,364	8,204,611	455,781	1,367,326
Disbursements:				
To School District	41,362,576	6,313,142	349,055	1,047,148
Treasurers' fees	355,183	60,842	3,415	10,246
	<u>41,717,759</u>	<u>6,373,984</u>	<u>352,470</u>	<u>1,057,394</u>
Total disbursements				
Balance - August 31, 2021	<u>\$ 11,158,605</u>	<u>\$ 1,830,627</u>	<u>\$ 103,311</u>	<u>\$ 309,932</u>

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

COMPARATIVE STATISTICAL DATA FROM ANNUAL FINANCIAL REPORTS

**For the years ended August 31, 2021 - 2012
(Unaudited)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed Value of School District	\$ 3,525,325,966	\$ 3,350,965,335	\$ 3,243,539,584	\$ 3,104,882,584
Current Property Tax				
Budgeted - General Fund	\$ 36,663,407	\$ 34,850,056	\$ 33,732,828	\$ 32,290,794
Average Daily Attendance (ADA)	8,485	8,671	8,755	8,688
Average Daily Membership (ADM)	9,205	9,259	9,362	9,251
Total Value of Plant and Contents	\$ 457,026,560	\$ 422,996,986	\$ 395,945,937	\$ 401,000,000
Annual Depreciation of Plant and Contents (3% of Value)	\$ 13,710,797	\$ 12,689,910	\$ 11,878,378	\$ 12,030,000
Total Adjusted Current Expense	<u>103,321,184</u>	<u>100,769,492</u>	<u>99,175,670</u>	<u>91,785,554</u>
Total Annual Cost	\$ 117,031,981	\$ 113,459,402	\$ 111,054,048	\$ 103,815,554
Annual Cost Per Pupil - ADA	\$ 13,793	\$ 13,085	\$ 12,685	\$ 11,950
Annual Cost Per Pupil - ADM	\$ 12,714	\$ 12,254	\$ 11,862	\$ 11,222

MISCELLANEOUS DATA - At Annual Cost Per Pupil (ADM)

RECEIPTS

Local	\$ 4,336	\$ 3,961	\$ 3,755	\$ 3,583
County	75	66	65	79
State	7,633	7,411	7,054	7,039
Federal	674	924	916	622
Other	<u>15</u>	<u>1</u>	<u>8</u>	<u>3</u>
Total Receipts for Year	12,733	12,363	11,798	11,326

EXPENDITURES

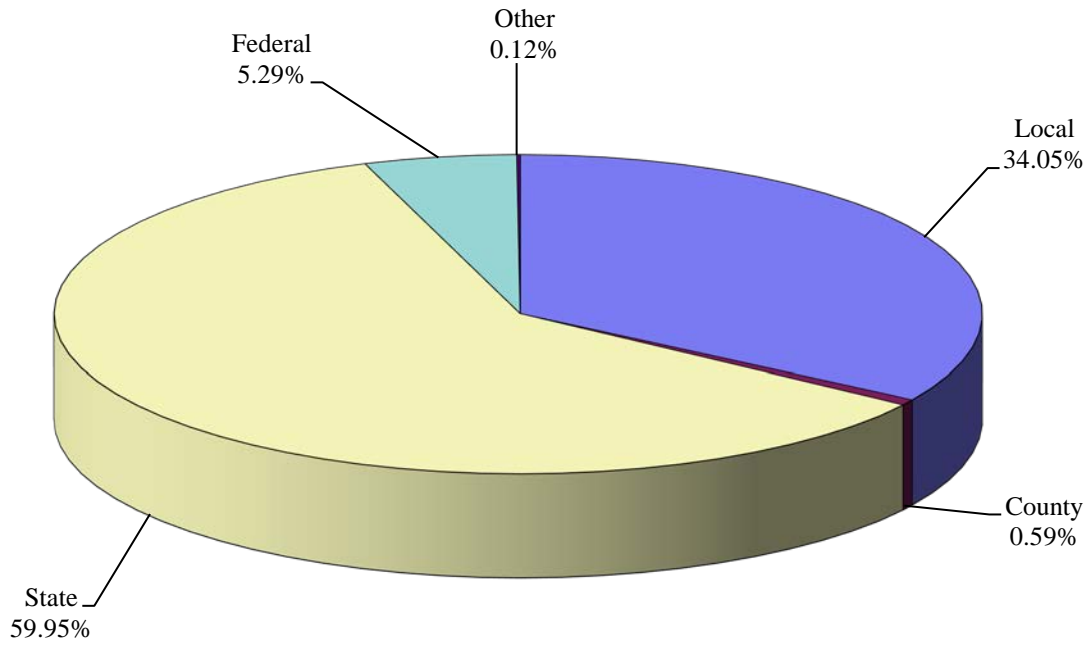
Instruction	8,113	8,065	7,643	7,866
Support Services	1,158	1,044	973	599
Administration	1,050	981	847	748
Operation and Maintenance of Plant	1,200	1,309	1,521	989
Pupil Transportation	50	53	67	76
State/Federal/Other	<u>1,292</u>	<u>955</u>	<u>841</u>	<u>910</u>
Total Expenditures for Year	<u>12,863</u>	<u>12,407</u>	<u>11,892</u>	<u>11,188</u>

**RECEIPTS OVER (UNDER)
EXPENDITURES PAID**

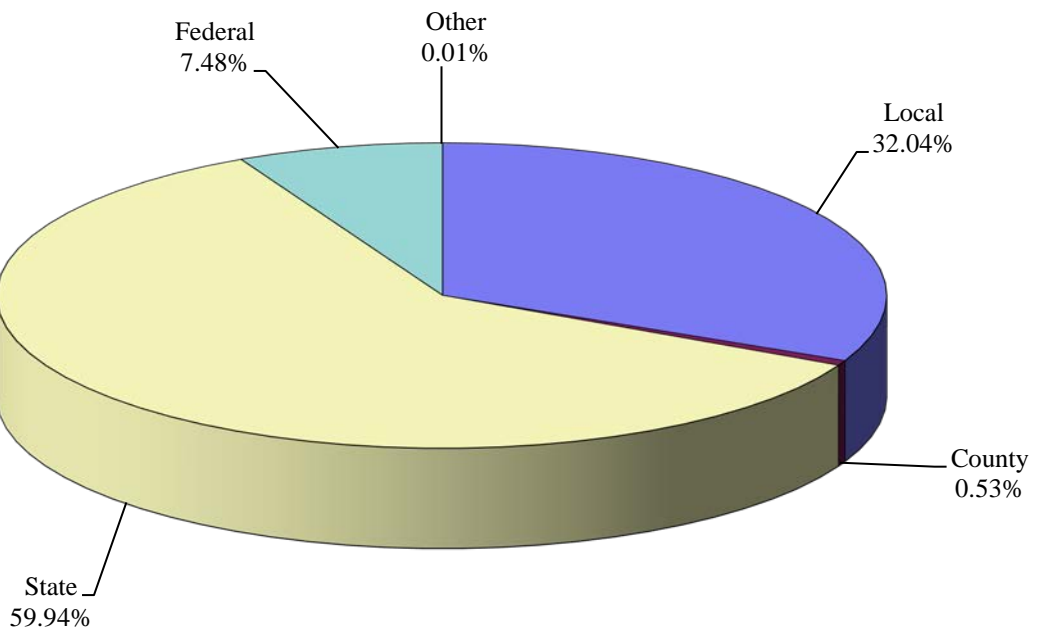
\$ (130)	\$ (44)	\$ (94)	\$ 138
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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 3,050,120,816	\$ 2,938,020,328	\$ 2,763,011,452	\$ 2,669,698,545	\$ 2,609,831,071	\$ 2,550,512,664
\$ 31,721,271	\$ 30,555,426	\$ 28,735,319	\$ 27,764,878	\$ 27,142,256	\$ 26,525,344
8,733	8,644	8,457	8,325	8,229	8,139
9,266	9,129	8,959	8,783	8,613	8,489
\$ 371,500,000	\$ 350,000,000	\$ 338,000,000	\$ 331,400,000	\$ 320,000,000	\$ 300,000,000
\$ 11,145,000	\$ 10,500,000	\$ 10,140,000	\$ 9,942,000	\$ 9,600,000	\$ 9,000,000
92,505,591	88,016,770	83,011,060	82,668,629	78,091,496	75,716,339
<u>\$ 103,650,591</u>	<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>
\$ 11,869	\$ 11,398	\$ 11,015	\$ 11,124	\$ 10,656	\$ 10,409
\$ 11,187	\$ 10,791	\$ 10,398	\$ 10,545	\$ 10,181	\$ 9,979
\$ 3,676	\$ 3,456	\$ 3,346	\$ 3,246	\$ 3,477	\$ 3,373
99	108	99	98	93	125
6,658	6,258	5,963	5,969	6,140	6,018
632	620	527	577	850	1,129
<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,066	10,442	9,935	9,890	10,560	10,645
7,772	7,368	6,829	6,936	6,631	6,833
604	705	768	751	756	705
775	700	695	676	663	689
940	855	959	1,246	1,369	1,273
59	57	55	57	58	54
843	698	700	740	849	883
<u>10,993</u>	<u>10,383</u>	<u>10,006</u>	<u>10,406</u>	<u>10,326</u>	<u>10,437</u>
<u>\$ 73</u>	<u>\$ 59</u>	<u>\$ (71)</u>	<u>\$ (516)</u>	<u>\$ 234</u>	<u>\$ 208</u>

**GRAND ISLAND PUBLIC SCHOOLS
GENERAL FUND RECEIPTS
Years Ended August 31,**

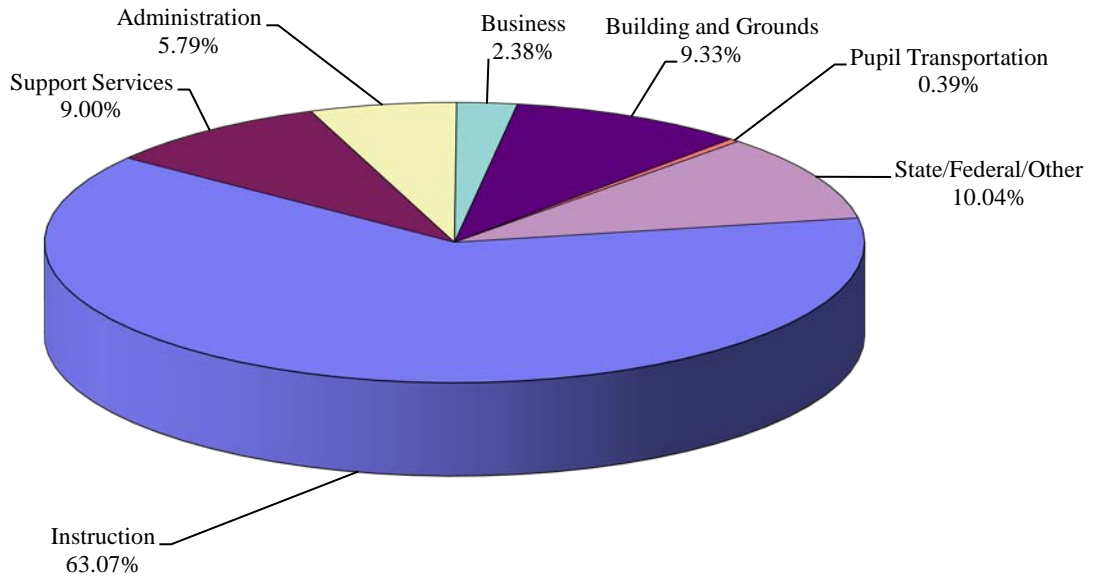


2021

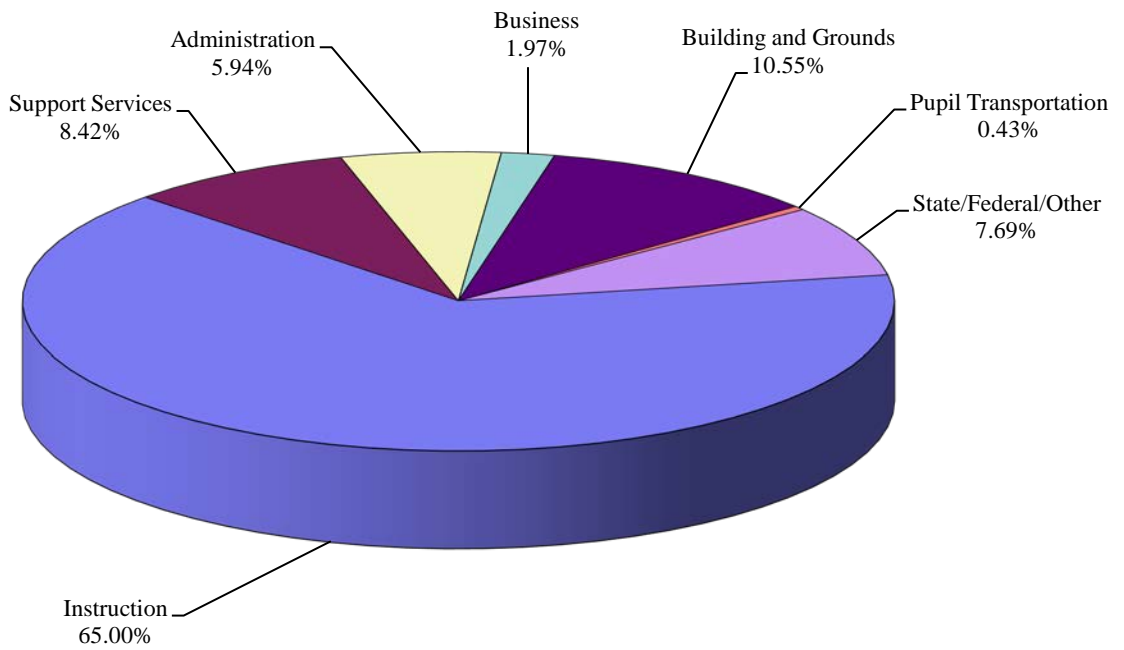


2020

**GRAND ISLAND PUBLIC SCHOOLS
GENERAL FUND EXPENDITURES
Years Ended August 31,**

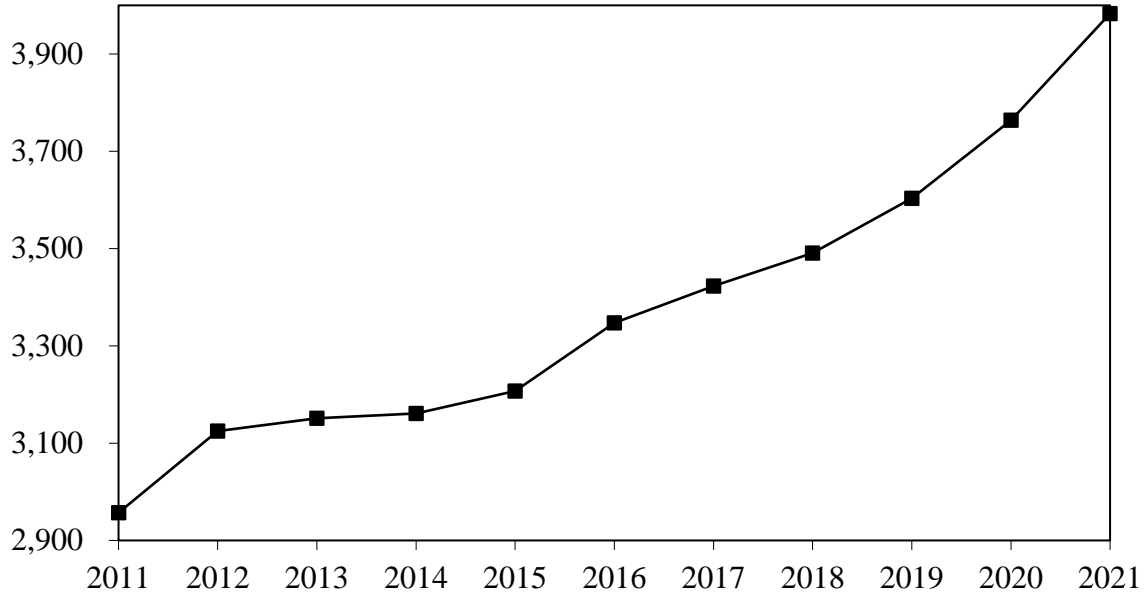


2021

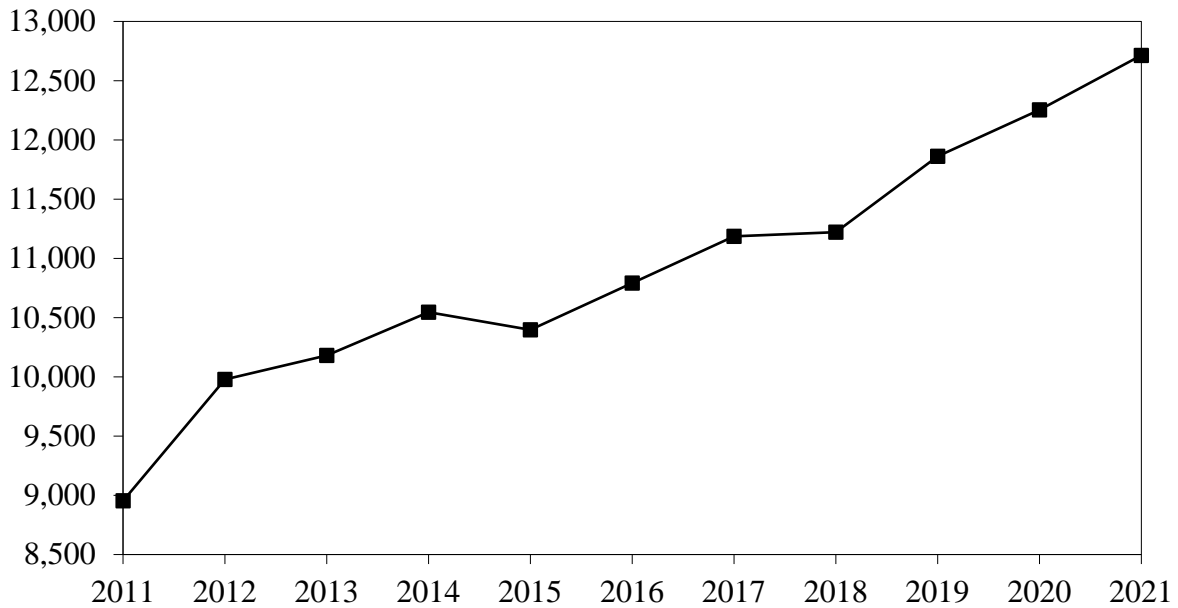


2020

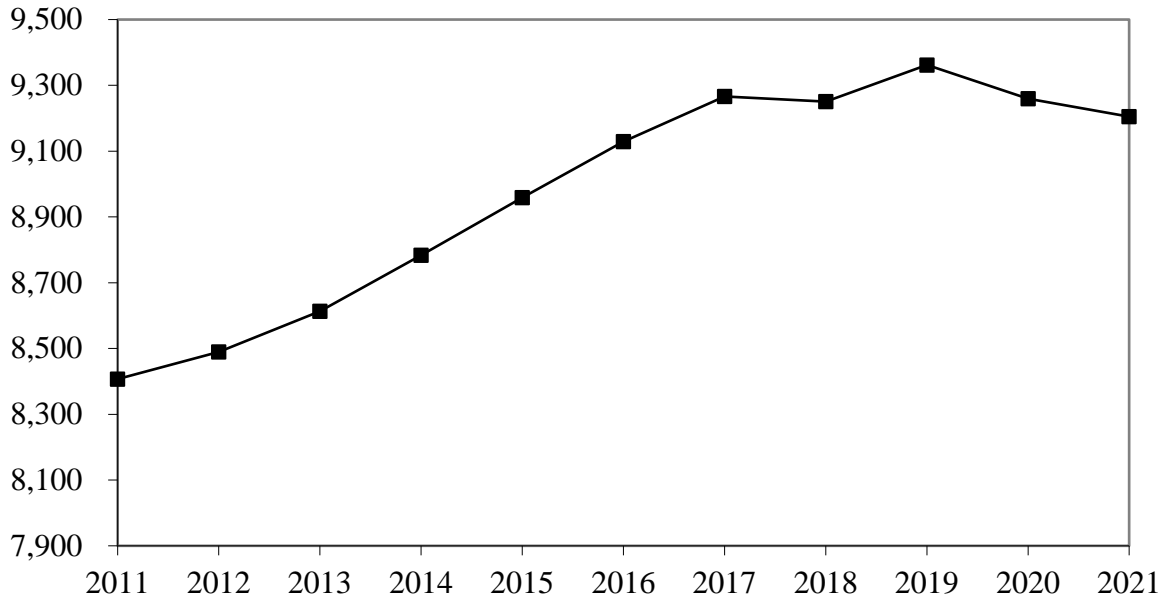
**GRAND ISLAND PUBLIC SCHOOLS
BUDGETED PROPERTY TAX PER STUDENT - GENERAL FUND
Years Ended August 31, 2011 through 2021**



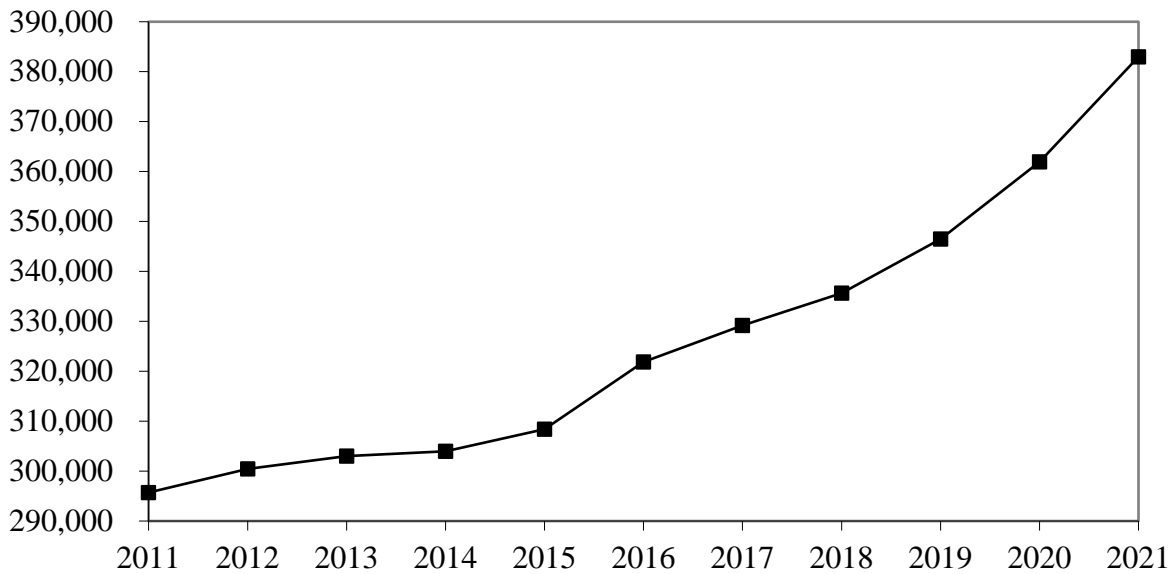
**ANNUAL COST PER STUDENT
Years Ended August 31, 2011 through 2021**



**GRAND ISLAND PUBLIC SCHOOLS
AVERAGE DAILY MEMBERSHIP
Years Ended August 31, 2011 through 2021**



**ASSESSED VALUE PER STUDENT
Years Ended August 31, 2011 through 2021**



SINGLE AUDIT REPORTS

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended August 31, 2021

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<u>Department of Education</u>			
Direct Award:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	n/a	\$ 818,256
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.173	40-0002-000	41,913
Special Education - Preschool Grants	84.027	40-0002-000	<u>2,330,255</u>
Total Special Education (IDEA) Cluster			2,372,168
Title I Grants to Local Educational Agencies	84.010	40-0002-000	2,988,528
Migrant Education - State Grant Program	84.011	40-0002-000	253,825
Special Education - Grants for Infants and Families	84.181	40-0002-000	22,333
Career and Technical Education - Basic Grants to States	84.048	40-0002-000	132,399
Education for Homeless Children and Youth	84.196	40-0002-000	28,139
Student Support and Academic Enrichment Program	84.424	40-0002-000	203,871
COVID-19 - Education Stabilization Fund (ESSER)	84.425D	40-0002-000	2,901,764 *
Improving Teacher Quality State Grants	84.367	40-0002-000	292,532 *
English Language Acquisition State Grants	84.365	40-0002-000	<u>225,527</u>
Total Passed Through Nebraska Department of Education			9,421,086
Passed Through National Center for Families Learning:			
State Family Engagement Centers	84.310	47-6003169	<u>8,619</u>
Total Department of Education			10,247,961
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
Summer Food Service Program for Children	10.559	40-0002-000	5,782,223 *
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program	10.555	47-6003169	<u>403,899</u> *
Total Child Nutrition Cluster			6,186,122
Passed Through Nebraska Department of Education:			
Fresh Fruit and Vegetable Program	10.582	40-0002-000	<u>103,803</u>
Total Department of Agriculture			6,289,925
<u>Department of Homeland Security</u>			
Passed Through Nebraska Emergency Management Association:			
Disaster Grants - Public Assistance	97.036	47-6003169	74,573
<u>Department of Health and Human Services</u>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6003169	<u>121,276</u>
Total Expenditures of Federal Awards			<u><u>\$ 16,733,735</u></u>

*Major Programs

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2021

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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2021, 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 21, 2021. 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
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon

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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, PC

Grand Island, Nebraska
October 21, 2021

**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

SHAREHOLDERS:
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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, 2021. 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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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, 2021.

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 21, 2021

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2021

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, 2021 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 and CFDA #10.559 - Summer Food Service Program for Children); CFDA #84.367 – Improving Teacher Quality State Grants; and CFDA #84.425D – COVID-19 - Education Stabilization Fund (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, 2021

Findings for the year ended August 31, 2020

Program

There were no prior audit findings.

2020-2021 AFR SUMMARY REPORT

40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS
District Approved on 10/27/2021

GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$33,883,717.00
01-1-01115-000	CARLINE TAXES	\$21,918.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$4,341,627.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$973.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$117,441.00
01-1-01921-000	OTHER POLICE COURT FINES	\$19,274.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$410,836.00
01-1-01980-000	OTHER REFUND OF PRIOR YEAR'S EXPENDITURES	\$1,117,238.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$350.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$39,913,374.00
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$691,323.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	\$691,323.00
State Sources:		
01-1-03110-000	STATE AID	\$59,345,290.00
01-1-03120-000	SPED (SCHOOL AGE)	\$5,938,550.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$211,892.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$1,301,249.00
01-1-03131-000	PROPERTY TAX CREDIT	\$1,602,351.00
01-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$18,046.00
01-1-03133-000	NAMEPLATE CAPACITY TAX	\$1,681.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$112,320.00
01-1-03400-000	STATE APPORTIONMENT	\$1,278,537.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$44,254.00
01-1-03540-000	STATE EARLY CHILDHOOD	\$228,721.00
01-1-03541-000	EARLY CHILDHOOD ENDOWMENT GRANTS	\$177,309.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$70,260,200.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2020-2021 AFR SUMMARY REPORT

40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS

District Approved on 10/27/2021

Federal Sources:

01-1-04105-000	UNIVERSAL SERVICES FUND (E-RATE)	\$445,043.00
01-1-04212-000	ESSA TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$150,232.00
01-1-04416-000	IDEA PART C, PLANNING REGION TEAM GRANT (PRT)	\$28,207.00
01-1-04418-000	IDEA PART B, PEaK PROJECTS	\$32,553.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$1,588,374.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$323,850.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$30,816.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	\$1,102,839.00
01-1-04521-000	IDEA PART B: PROPORTIONATE SHARE	\$3,721.00
01-1-04525-000	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$27,828.00
01-1-04526-000	ESSA TITLE I, PART C: EDUCATION OF MIGRATORY CHILDREN	\$145,532.00
01-1-04527-000	ESSA TITLE III PART A: ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT	\$163,504.00
01-1-04528-000	ESSA TITLE III: IMMIGRANT EDUCATION	\$11,596.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$711,418.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$170,890.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$121,276.00
01-1-04969-000	ESSA TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT (SSAE) (2018/19 FORMULA BASED)	\$83,013.00
01-1-04991-000	MCKINNEY-VENTO HOMELESS	\$26,828.00
01-1-04995-000	PRESIDENTIAL DECLARED DISASTER AID	\$272,188.00
01-1-04996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERF)	\$766,206.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$6,205,914.00

Non-Revenue Sources:

01-1-05300-000	PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	\$137,300.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$137,300.00

01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$117,208,111.00
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2020-2021 AFR SUMMARY REPORT

40-0002-000 - GRAND ISLAND PUBLIC SCHOOLS
District Approved on 10/27/2021

GENERAL FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	\$39,641,424.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$5,404,832.00
01-2-01160-000	POVERTY PROGRAMS	\$15,759,359.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$12,612,801.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$860,333.00
01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$400,305.00
01-2-01000-000	TOTAL INSTRUCTION	\$74,679,054.00
2100 Support Services - Students:		
01-2-02110-000	SUPPORT SERVICES - STUDENT - ATTENDANCE AND SOCIAL WORK SERVICES	\$24.00
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$771,896.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$459,168.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$1,280,572.00
01-2-02142-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGES 3-5	\$95,191.00
01-2-02143-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGE 0-2	\$94,825.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$1,371,836.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$78,026.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$235,542.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$170,399.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$111,211.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$32,439.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$82,177.00
01-2-02172-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$29,513.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$84,062.00

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01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$66,300.00
01-2-02182-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - AGES 3-5	\$17,399.00
01-2-02183-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - AGES 0-2	\$30,916.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$1,409,109.00
01-2-02100-000	TOTAL SUPPORT SERVICES - STUDENTS	\$6,420,605.00
2200	Support Services - Instruction:	
01-2-02210-000	SUPPORT SERVICES - INSTRUCTION - IMPROVEMENT OF INSTRUCTION	\$740,081.00
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$12,754.00
01-2-02212-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION AND CURRICULUM DEVELOPMENT	\$304,496.00
01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	\$197,105.00
01-2-02219-000	SUPPORT SERVICES - INSTRUCTION - OTHER IMPROVEMENT OF INSTRUCTION SERVICES	\$345,845.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$1,236,524.00
01-2-02223-000	SUPPORT SERVICES - INSTRUCTION - AUDIO-VISUAL SERVICES	\$28,646.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$1,167,675.00
01-2-02240-000	SUPPORT SERVICES - INSTRUCTION - ACADEMIC STUDENT ASSESSMENT	\$207,750.00
01-2-02200-000	TOTAL SUPPORT SERVICES - INSTRUCTION	\$4,240,876.00
2300	Support Services - General Administration:	
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$125,315.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$965,887.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$134,161.00
01-2-02300-000	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION	\$1,225,363.00
2400	Office of the Principal:	
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$5,626,025.00
01-2-02400-000	TOTAL OFFICE OF THE PRINCIPAL	\$5,626,025.00

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2500 Central Services:

01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$1,302,379.00
01-2-02520-000	CENTRAL SERVICES - PURCHASING, WAREHOUSING, AND DISTRIBUTION SERVICES	\$86,142.00
01-2-02530-000	CENTRAL SERVICES - PRINTING, PUBLISHING, AND DUPLICATING SERVICES	(\$136,093.00)
01-2-02560-000	CENTRAL SERVICES - PUBLIC INFORMATION SERVICES	\$247,670.00
01-2-02570-000	CENTRAL SERVICES - PERSONNEL SERVICES	\$913,100.00
01-2-02580-000	CENTRAL SERVICES - ADMINISTRATIVE TECHNOLOGY SERVICES	\$355,565.00
01-2-02590-000	CENTRAL SERVICES - OTHER	\$46,612.00
01-2-02500-000	TOTAL CENTRAL SERVICES	\$2,815,375.00

2600 Operation & Maintenance of Plant:

01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$8,001,504.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$2,059,638.00
01-2-02630-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF GROUNDS	\$680,854.00
01-2-02640-000	OPERATION AND MAINTENANCE OF PLANT - CARE AND UPKEEP OF EQUIPMENT	\$15,571.00
01-2-02650-000	VEHICLE OPERATION AND MAINTENANCE (OTHER THAN STUDENT TRANSPORTATION VEHICLES)	\$288,436.00
01-2-02600-000	TOTAL OPERATION & MAINTENANCE OF PLANT	\$11,046,003.00

2700 Student Transportation:

01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$450.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$460,463.00
01-2-027RG-000	TOTAL TRANSPORTATION - REGULAR EDUCATION	\$450.00
01-2-027SP-000	TOTAL TRANSPORTATION - SPECIAL EDUCATION	\$460,463.00

3400 Categorical Grants from Corporations/Private Interests:

01-2-03400-000	CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$409,485.00
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3500 State Categorical Programs:

01-2-03540-000	STATE EARLY CHILDHOOD	\$541,151.00
01-2-03541-000	EARLY CHILDHOOD ENDOWMENT GRANTS	\$159,871.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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01-2-03575-000	NEBRASKA INNOVATION GRANT PROGRAM	\$93.00
01-2-03599-000	OTHER STATE CATEGORICAL PROGRAMS	\$43,340.00
6000 Federal Programs:		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$2,474,848.00
01-2-06212-000	FEDERAL SERVICES - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$481,304.00
01-2-06310-000	FEDERAL SERVICES - TITLE II, PART A ESSA: SUPPORTING EFFECTIVE INSTRUCTION	\$288,749.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$41,912.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$2,199,357.00
01-2-06412-000	FEDERAL SERVICES - IDEA PART B PROPORTIONATE SHARE	\$111,417.00
01-2-06416-000	FEDERAL SERVICES - IDEA PART C PLANNING REGION TEAM (PRT)	\$22,333.00
01-2-06418-000	FEDERAL SERVICES - IDEA PART B PEAK PROJECTS	\$19,487.00
01-2-06700-000	FEDERAL SERVICES - FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	\$132,486.00
01-2-06915-000	FEDERAL SERVICES - TITLE I, PART C ESSA EDUCATION OF MIGRATORY CHILDREN	\$253,826.00
01-2-06925-000	FEDERAL SERVICES - TITLE III ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT	\$222,609.00
01-2-06969-000	FEDERAL SERVICES - TITLE IV-A: STUDENT SUPPORT AND ACADEMIC ENRICHMENT (SSAE) GRANT (2018/19 FORMULA BASED)	\$140,134.00
01-2-06990-000	FEDERAL SERVICES - OTHER FEDERAL CATEGORICAL RECEIPTS	\$863,414.00
01-2-06991-000	FEDERAL SERVICES - MCKINNEY-VENTO HOMELESS	\$28,601.00
01-2-06996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERS)	\$1,803,682.00
01-2-06997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$1,233,752.00
01-2-06000-000	TOTAL FEDERAL PROGRAMS	\$10,317,911.00
8000 Transfers to Other Funds:		
01-2-08000-000	TRANSFERS (OUTGOING)	\$420,292.00
01-2-20000-000	TOTAL CURRENT EXPENSE	\$104,864,744.00

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01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	\$1,543,560.00
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$103,321,184.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$108,088,446.00
01-2-20500-000	TOTAL DISBURSEMENTS	\$118,406,357.00

GENERAL FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
General Fund Beginning and Ending Fund Balances:		
01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$15,611,043.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$13,774,141.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$10,519,860.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$11,158,605.00

DEPRECIATION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
02-1-01510-000	INTEREST ON INVESTMENTS	\$131.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$131.00
Non-Revenue Sources:		
02-1-05200-000	FUND TRANSFERS IN	\$905,294.00
02-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$905,294.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$905,425.00

DEPRECIATION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900	Other Student Support:	
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$1,371,167.00

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02-2-20500-000 **TOTAL DISBURSEMENTS** **\$1,371,167.00**

DEPRECIATION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Depreciation Beginning and Ending Fund Balances:		
02-0-CSHOH-BEG	Depreciation Fund - Cash on Hand - Beginning Balance	\$1,467,189.00
02-0-CSHOH-END	Depreciation Fund - Cash on Hand - Ending Balance	\$1,001,447.00

EMPLOYEE BENEFIT FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
03-1-01510-000	INTEREST ON INVESTMENTS	\$13,168.00
03-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$13,168.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$13,168.00

EMPLOYEE BENEFIT FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900 Other Student Support:		
03-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$11,287.00
03-2-20500-000	TOTAL DISBURSEMENTS	\$11,287.00

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EMPLOYEE BENEFIT FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Employee Benefit Beginning and Ending Fund Balances:	
03-0-CSHOH-BEG Employee Benefit Fund - Cash on Hand - Beginning Balance	\$3,109,832.00
03-0-CSHOH-END Employee Benefit Fund - Cash on Hand - Ending Balance	\$3,111,713.00

CONTINGENCY FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
04-1-01510-000	INTEREST ON INVESTMENTS	\$12,016.00
04-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$12,016.00
04-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$12,016.00

CONTINGENCY FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Contingency Beginning and Ending Fund Balances:	
04-0-CSHOH-BEG Contingency Fund - Cash on Hand - Beginning Balance	\$1,056,207.00
04-0-CSHOH-END Contingency Benefit Fund - Cash on Hand - Ending Balance	\$1,068,224.00

ACTIVITIES FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
05-1-01710-000	ADMISSIONS	\$110,968.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$2,015,913.00
05-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$2,126,881.00
Non-Revenue Sources:		
05-1-05200-000	FUND TRANSFERS IN	\$420,292.00

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05-1-05000-000 TOTAL OTHER FINANCING SOURCES \$420,292.00

05-1-10000-000 GRAND TOTAL OF ALL RECEIPTS \$2,547,173.00

ACTIVITIES FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900 Other Student Support:		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$2,158,347.00
05-2-20500-000	TOTAL DISBURSEMENTS	\$2,158,347.00

ACTIVITIES FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Activities Beginning and Ending Fund Balances:		
05-0-CSHOH-BEG	Activities Fund - Cash on Hand - Beginning Balance	\$2,090,258.00
05-0-CSHOH-END	Activities Fund - Cash on Hand - Ending Balance	\$2,479,083.00

SCHOOL NUTRITION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	\$388.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$198,890.00
06-1-01630-000	SPECIAL FUNCTIONS	\$24,131.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$605.00
06-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$224,014.00
State Sources:		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$26,695.00
06-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$26,695.00

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Federal Sources:

06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$5,886,026.00
06-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$405,899.00
06-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$6,291,925.00

Non-Revenue Sources:

06-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$25,013.00
06-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$25,013.00

06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$6,567,647.00
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SCHOOL NUTRITION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
3100	Food Service Operations:	
06-2-03100-000	FOOD SERVICES OPERATIONS	\$5,750,122.00
06-2-20500-000	TOTAL DISBURSEMENTS	\$5,750,122.00

SCHOOL NUTRITION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
School Nutrition Beginning and Ending Fund Balances:		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$1,105,134.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$1,922,662.00

BOND FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$5,803,903.00
07-1-01115-000	CARLINE TAXES	\$3,747.00

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07-1-01510-000	INTEREST ON INVESTMENTS	\$17,234.00
07-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$5,824,884.00

State Sources:

07-1-03130-000	HOMESTEAD EXEMPTION	\$222,200.00
07-1-03131-000	PROPERTY TAX CREDIT	\$272,924.00
07-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$3,084.00
07-1-03133-000	NAMEPLATE CAPACITY TAX	\$287.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$19,525.00
07-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$518,020.00

07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$6,342,904.00
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BOND FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
5000 Debt Services:		
07-2-05000-000	TOTAL DEBT SERVICES	\$6,187,276.00
07-2-20500-000	TOTAL DISBURSEMENTS	\$6,187,276.00

BOND FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Bond Beginning and Ending Fund Balances:	
07-0-CSHOH-BEG Bond Fund - Cash on Hand - Beginning Balance	\$5,316,844.00
07-0-CSHOH-END Bond Fund - Cash on Hand - Ending Balance	\$5,459,595.00
07-0-TREAS-BEG Bond Fund - Cash at County Treasurers - Beginning Balance	\$1,817,749.00
07-0-TREAS-END Bond Fund - Cash at County Treasurers - Ending Balance	\$1,830,627.00

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SPECIAL BUILDING FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$325,765.00
08-1-01115-000	CARLINE TAXES	\$211.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$652.00
08-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$500,164.00
08-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$826,792.00
State Sources:		
08-1-03130-000	HOMESTEAD EXEMPTION	\$12,512.00
08-1-03131-000	PROPERTY TAX CREDIT	\$15,407.00
08-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$174.00
08-1-03133-000	NAMEPLATE CAPACITY TAX	\$16.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$1,080.00
08-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$29,189.00
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$855,981.00

SPECIAL BUILDING FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
4000 Facilities:		
08-2-04100-000	FACILITIES ACQUISITION AND CONSTRUCTION - LAND ACQUISITION	\$114,160.00
08-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$3,100,226.00
08-2-20500-000	TOTAL DISBURSEMENTS	\$3,214,386.00

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SPECIAL BUILDING FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Special Building Beginning and Ending Fund Balances:		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$4,581,840.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$2,217,325.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$97,201.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$103,311.00

QUALIFIED CAPITAL PURPOSE FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
09-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$977,279.00
09-1-01115-000	CARLINE TAXES	\$632.00
09-1-01510-000	INTEREST ON INVESTMENTS	\$258.00
09-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$978,169.00
State Sources:		
09-1-03130-000	HOMESTEAD EXEMPTION	\$37,536.00
09-1-03131-000	PROPERTY TAX CREDIT	\$46,222.00
09-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$521.00
09-1-03133-000	NAMEPLATE CAPACITY TAX	\$48.00
09-1-03180-000	PRO-RATE MOTOR VEHICLE	\$3,240.00
09-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$87,567.00
Non-Revenue Sources:		
09-1-05100-000	ISSUANCE OF BONDS	\$1,310,000.00
09-1-05120-000	PREMIUM OF THE ISSUANCE OF BONDS	\$66,904.00
09-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$1,376,904.00
09-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$2,442,640.00

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QUALIFIED CAPITAL PURPOSE FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
4000 Facilities:		
09-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$1,248,599.00
5000 Debt Services:		
09-2-05000-000	TOTAL DEBT SERVICES	\$939,519.00
09-2-20500-000	TOTAL DISBURSEMENTS	\$2,188,118.00

QUALIFIED CAPITAL PURPOSE FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Qualified Capitol Beginning and Ending Fund Balances:		
09-0-CSHOH-BEG	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Beginning Balance	\$557,418.00
09-0-CSHOH-END	Qualified Capital Purpose Undertaking Fund - Cash on Hand - Ending Balance	\$793,612.00
09-0-TREAS-BEG	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Beginning Balance	\$291,603.00
09-0-TREAS-END	Qualified Capital Purpose Undertaking Fund - Cash at County Treasurers - Ending Balance	\$309,932.00

COOPERATIVE FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
10-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$444,807.00
10-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$444,807.00
10-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$444,807.00

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COOPERATIVE FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Cooperative Beginning and Ending Fund Balances:	
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	\$1,251,935.00

Daily Bell Schedule

A DAY	B DAY	
		6:10 - 7:50
1	11	8:05 - 9:35
2	12	9:40 - 11:10
3	13	11:15 - 11:40
4	14	11:40 - 12:05
5	15	12:05 - 12:30
6	16	12:35 - 2:05
7	17	2:10 - 3:40

2:00 Bell Schedule

A DAY	B DAY	
		6:10 - 7:50
1	11	8:05 - 9:10
2	12	9:15 - 10:20
3	13	10:25 - 10:50
4	14	10:50 - 11:15
5	15	11:15 - 11:40
6	16	11:45 - 12:50
7	17	12:55 - 2:00



September 23, 2021

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 2021-2022 Master Agreement and is recognized as the exclusive bargaining agent for negotiations for the 2022-2023 contract year.

The Association requests that Grand Island Public Schools recognize the Association as the exclusive bargaining agent for the 2023-2024 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 Carter".

Michelle Carter, President
Grand Island Education Association

**Sub Wage Proposal
Nutrition Services
October 25, 2021**

Employee	Job Code	Sub Start Year	Current Wage	Current Wage Step	Number of Long Term Sub Years	Proposed Wage Step	Proposed Wage	Hours worked Last Year	Total with Old Wage	New Wage
Geiger, Diane J	64100 Food Svc Assistant	3/4/2016	\$ 12.30	Step 1	5	Step 5	\$ 13.98	764	\$ 9,397.20	\$ 10,680.72
Medbery, Marilyn I	64100 Food Svc Assistant	5/24/2016	\$ 12.74	Step 1	6	Step 6	\$ 14.40	762	\$ 9,707.88	\$ 10,972.80
Schneider, Jane L	64100 Food Svc Assistant	3/14/2016	\$ 12.30	Step 1	5	Step 5	\$ 13.98	717	\$ 8,819.10	\$ 10,023.66
Wetzel, Sheri L	64100 Food Svc Assistant	8/17/2011	\$ 12.30	Step 1	10	Step 10	\$ 15.82	637	\$ 7,835.10	\$ 10,077.34
									\$ 35,759.28	\$ 41,754.52
									\$ 5,995.24	Total Impact on Budget using last year's worked hours and increased wage X 4 Staff