

GIPS BOE Regular Meeting  
Monday, December 12, 2022 5:30 PM  
Kneale Administration Building - Board Room

1. CALL TO ORDER

**Speaker(s):** Board President

2. ROLL CALL

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

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. Policy - None

4.7. Approval of Agenda as submitted

5. INFORMATION ITEM

5.1. Hope Squad - 5:45pm Zoom Presentation

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

6. SPECIAL RECOGNITION

6.1. Superintendent's Holiday Card Contest Winners

**Speaker(s):** Mrs. Jennifer Worthington

7. CAMPUS HIGHLIGHTS

7.1. Reaching Academic Goals through Intentional Action Steps

**Speaker(s):** Julie Schnitzler, Jessica Schroeder, Tess Westover, and Jason Weseman

**Goals:** Strategic Plan Objective 05 - GIPS will employ data to continuously improve teaching and learning., Obj 1.2 Every student has access to learning models that meet their unique needs. , Obj 3.1 Every student is provided a personalized environment for learning., Obj 1.1 Every Student engages in high-quality early learning

7.2. A few of my Favorite Things at Knickrehm

**Speaker(s):** Opal Bentley

**Goals:** Strategic Plan Objective 07 - GIPS will cultivate a culturally proficient district in which all individuals are valued., Obj 1.3 Every student learns in a safe and resourced environment

8. REQUESTS TO ADDRESS THE BOARD

**Speaker(s):** Board President

9. RECESS

**Speaker(s):** Board President

10. RECONVENE FROM RECESS

**Speaker(s):** Board President

11. INFORMATION ITEMS

11.1. Staffing Positions

**Speaker(s):** Mrs. Eberle and Mr. Kort

11.2. Construction Update

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

11.3. Student Representative Report

11.4. Superintendent Report

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

12. ACTION ITEMS

12.1. Proposed 2023-2024 GIPS Calendar

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

12.2. Proposed updates to policy 2111 BOARD OF EDUCATION OPERATING PRINCIPLES

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

12.3. Amplify Science Renewal

**Speaker(s):** Mrs. Covarrubias, Dr. Tomjack

**Goals:** Obj 2.2 Every student has access to rigorous, relevant coursework.

12.4. Staffing Positions

**Speaker(s):** Mrs. Eberle and Mr. Kort

12.5. Special Education Para-professional longevity stipend for FY 2022-2023, Increase SE Para base salary for 2023-2024, and provide SE paras increase of \$.25 per hour for 2023-2024

**Speaker(s):** Mr. Brian Kort

12.6. Fiscal Year 2021-2022 Audit Report & Annual Financial Report

**Speaker(s):** Dr. Ken Schroeder

13. REPORTS

13.1. Grand Island Public Schools Foundation Report

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

13.2. NASB Monthly Update

**Speaker(s):** Board President

14. SPECIAL RECOGNITION

14.1. Board of Education Member Recognition

15. EXECUTIVE SESSION TO RECEIVE LEGAL ADVICE, FOR NEGOTIATIONS, AND BECAUSE CLOSED SESSION IS CLEARLY NECESSARY TO PROTECT THE PUBLIC INTEREST AND TO PREVENT THE NEEDLESS INJURY TO THE REPUTATION OF AN INDIVIDUAL

16. Approval of the Resignation Agreement and Transition with Dr. Tawana Grover

17. Approval of Hiring the Nebraska Association of School Boards to Conduct an Interim Superintendent Search

18. RECONVENE FROM EXECUTIVE SESSION

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

19.1. Approval of the Resignation and Transition Agreement with Dr. Tawana Grover

19.2. Approval of Hiring the Nebraska Association of School Boards to Conduct an Interim Superintendent Search

20. NOTIFICATION OF UPCOMING BOARD MEETINGS

21. 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 Monday, December 12, 2022 at 5:30 p.m., at the Kneate 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 or on the GPS Website.  
Dr. Robin R. Dexter,  
Board Secretary  
2 ZNEZ

GRAND ISLAND PUBLIC SCHOOL/Classified

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

ORDER NUMBER 1123755

Melissa Jensen, 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: 12/02/2022

TOTAL AD COST: 34.00  
FILED ON: 12/2/2022

Subscribed in my presence and sworn to before me this 5 day  
of December, 2022

My commission expires November 8, 2025

Casey Harvey  
Notary Public

State of Nebraska – General Notary  
CASEY HARVEY  
My Commission Expires  
November 8, 2025

## **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 Lisa Albers in open and public session on Thursday, November 10, 2022 at 5:30 PM at the Kneale Administration Building - Board Room, 123 S Webb Rd, 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 5:31 PM.

Lisa Albers: Present  
Carlos Barcenas: Present  
Dan Brosz: Present  
Terry Brown: Present  
Joshua Hawley: Absent  
Bonnie Hinkle: Present  
Dave Hulinsky: Present  
Lindsey Jurgens: Present  
Erika Wolfe: Present

### **AGENDA**

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

The meeting was called to order at 5:30 p.m.

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

Mr. Josh Hawley gave prior notice of absence and absence is excused. Mr. Brown gave prior notice that he would be joining later.

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

The Mission Statement was read by Mr. Carlos Barcenas.

#### **4. CONSENT AGENDA**

##### **4.1. Minutes from the previous month's meeting**

##### **4.2. Acceptance of Agendas From Standing Committees**

###### **Finance and Facilities Committee**

Next Meeting Date: November 29, 2022 at 7:30 a.m.

###### **Leading for Learning Committee**

Next Meeting Date: December 13, 2022 at 4:00 p.m.

###### **Personnel Committee**

Next Meeting Date: December 1, 2022 at 7:30 a.m.

###### **Policy Committee**

Next Meeting Date: December 5, 2022 at 4:30 p.m.

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

Next Meeting Date: December 2, 2022 at 8:00 a.m.

## **Governance Committee**

Next Meeting Date: November 30, 2022 at 7:30 a.m.

## **GNSA/Legislative Committee**

Next Meeting Date: None

### **4.3. Claims as submitted**

### **4.4. Staff Adjustments as submitted**

### **4.5. Treasurer's Report as submitted**

### **4.6. Policy**

#### **4.6.1. 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS on Final Read**

#### **4.6.2. 4554 CONSTRUCTION MANAGER AT RISK on Final Read**

#### **4.6.3. 6233 DRUG FREE SCHOOL AND COMMUNITY (Staff) on Final Read**

#### **4.6.4. 7551 GRAND ISLAND SENIOR HIGH ONLINE POLICY FOR CREDIT RECOVERY on Final Read**

#### **4.6.5. 8455 BULLYING AND HARASSMENT (Students) on Final Read**

#### **4.6.6. 8720 GRADING AND REPORTING on Final Read**

### **4.7. Grant Report Update**

### **4.8. Approval of Agenda as submitted**

Approve the agenda as submitted. Passed with a motion by Carlos Barcenas and a second by Bonnie Hinkle.

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

## **5. SPECIAL RECOGNITION**

None

## **6. CAMPUS HIGHLIGHTS**

### **6.1. Highlight the success of the Social Emotional Creative Arts position at Engleman Elementary**

Dr. Carrie Kolar, Mrs. Caitlin Jensen, and Mrs. Amber High presented how successful the Social Emotional Creative Arts position has been at Engleman.

### **6.2. Highlight American Sign Language (ASL) Club at Barr Middle School**

Mr. Josue Covarrubias, Mrs. Laura McQuinn, Mrs. Morgan Wheeler, Mrs. Lura Townsend, Mr. Ethan Purvis, and Mr. Edwin Sanchez Ramirez presented the American Sign Language (ASL) Club at Barr Middle School. Students included: Jaxson, Jesse, and Ethan

## **7. REQUESTS TO ADDRESS THE BOARD**

None

## **8. RECESS**

## **9. RECONVENE FROM RECESS**

## **10. INFORMATION ITEMS**

### **10.1. Westridge Request to Change Secondary Logo**

Mr. Brad Wolfe and Mr. Jared Bombeck presented Westridge's request to change secondary logo.

### **10.2. Amplify Science Renewal**

Mrs. Anya Covarrubias and Dr. Ashley Tomjack presented the 7-year adoption of Amplify Science renewal.

### **10.3. Special Education Para-professional longevity stipend for FY 2022-2023, Increase SE Para base salary for 2023-2024, and provide SE paras increase of \$.25 per hour for 2023-2024.**

Mr. Brian Kort presented the Special Education Para-professional longevity stipend for FY 2022-2023, increase SE Para base salary for 2023-2024, and provide SE paras increase of \$.25 per hour for 2023-2024.

### **10.4. GIPS Extracurricular Excellence 2025 Plan Update**

Dr. Robin Dexter presented an update on the GIPS Extracurricular Excellence 2025 Plan.

### **10.5. Proposed 2023-2024 GIPS Calendar**

Dr. Robin Dexter presented the proposed calendar for the 2023-2024 school year. The calendar was developed by the District Calendar team with representatives from each school. This calendar is for information and discussion and will be considered for formal approval at the December BoE Meeting.

### **10.6. Proposed updates to policy 2111 BOARD OF EDUCATION OPERATING PRINCIPLES**

Dr. Robin Dexter presented on the Governance and Policy Committee Board members will share and discuss proposed changes to policy 2111 Board Operating Principles.

### **10.7. Fiscal Year 2021-2022 Audit Report & Annual Financial Report**

Dr. Ken Schroeder presented the Fiscal Year 2021-2022 Audit Report and Annual Financial Report.

### **10.8. Construction Update**

Mr. Petsch presented the construction update.

### **10.9. Student Representative Report**

Mr. Zach Cloutier gave the student representative's report.

### **10.10. Superintendent Report**

Dr. Grover presented the superintendent's report.

## **11. ACTION ITEMS**

### **11.1. Westridge Request to Update Secondary Logo - "W"**

Motion to pass the new logo Passed with a motion by Carlos Barcenas and a second by Erika Wolfe.

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

### **11.2. Agreement for Consulting Services**

Motion to approve the agreement for consulting services Passed with a motion by Carlos Barcenas and a second by Erika Wolfe.

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

### **11.3. CMBA for Howard and Walnut**

Motion to approve the Cannon Moss Brygger & Associates, P.C. contract between Grand Island Public Schools - Howard Elementary and Walnut Middle School Passed with a motion by Carlos Barcenas and a second by Terry Brown.

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

### **11.4. Policy 8220 Admission of Resident Students**

Motion to approve Policy 8220 Admission of Resident Students as presented Passed with a motion by Carlos Barcenas and a second by Dan Brosz.

Lisa Albers: Yea, Carlos Barcenas: Yea, Dan Brosz: Yea, Terry Brown: Yea, Bonnie Hinkle: Yea, Dave Hulinsky: Nay, Lindsey Jurgens: Yea, Erika Wolfe: Yea

## **12. REPORTS**

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

Mrs. Jurgens reported for the GIPS Foundation.

### **12.2. NASB Monthly Update**

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

## **13. EXECUTIVE SESSION FOR THE PURPOSE OF GIEA 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 8:26 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing GIEA negotiations Passed with a motion by Carlos Barcenas and a second by Dan Brosz.

Lisa Albers: Yea, Carlos Barcenas: Yea, Dan Brosz: Yea, Terry Brown: 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 9:26 p.m.

Motion to Reconvene from Executive Session Passed with a motion by Dan Brosz and a second by Carlos Barcenas.

Lisa Albers: Yea, Carlos Barcenas: Yea, Dan Brosz: Yea, Terry Brown: 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**

Regular Board of Education Meeting, Monday, December 12, 2022 at 5:30 p.m.

**17. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 9:27 p.m.

---

Angela A. Dibbert, Recording Secretary

---

Robin R. Dexter, Secretary to the Board

# Kneale Administration Building

---

Dr. Grover, Superintendent



## Agenda Governance Committee Meeting November 30, 2022

**ATTENDING:**

**AGENDA:**

1. Board Leadership Process
2. Review list of items to review **📌 Governance Committee Items**
3. Facilitator for 2023 – Bonnie not attending 1/4/2023 meeting
4. Next Meeting -- January 4, 2023 7:30am

# Kneale Administration Building



Dr. Ken Schroeder

Chief Financial Officer

123 South Webb Road

P.O. Box 4904

Grand Island, NE 68802-4904

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

Phone: (308) 385-5900 x 1144

Fax: (308) 385-5949

Email: [kschroeder@gips.org](mailto:kschroeder@gips.org)

Web: [www.gips.org](http://www.gips.org)

## NEW BUSINESS:

1. Activity Fund Claims – Mr. Schroeder
2. Community Redevelopment Authority & Regional Planning Commission Notices
3. Request for Proposals - Mr. Petsch & Mrs. Grim
4. Information Technology Update – Mr. Gearhart
5. Nutrition Services Update – Mrs. Spellman
6. ESSERs III Building Project Update – Mr. Petsch
  - Knickrehm Elementary
  - GISH
  - Walnut Security Vestibule
  - Howard Security Vestibule
7. Baseball Field Renovation - Which board members want to be a part of these future conversations?
8. Leave Committee Report Update - Ken, & Mr. Kort, Mr. Stelk
9. Annual Financial Audit Follow Up - Ken
  - Cash Reserves Increased by \$3.5 Million
  - General Fund Reserves \$2.7 Million
  - Total Expenditures \$123.9 Million
  - Overall Spend Increased by 4.7% (Federal Funds - ESSERs)
  - Total Payroll - \$80,277,094
10. State Aid Prior Year Correction
11. IRS Social Security Tax Payment - 2nd Installment - \$530,284.37
12. Review of Depreciation, Special Building, General Fund Cash Flow, & Payroll Summary  
– Ken
13. Federal Programs Update and Financial Report(s) – Ken
14. Open Agenda Items as Necessary – F&F Team

NEXT MEETING:     **January 3rd @ 7:30 a.m.**

**Kneale Administration Building**

Public Relations and Partnership Development Committee

Agenda

Friday, December 2, 2022

8:00 - 9:30 a.m.



**WE ARE BOLDLY GIPS '22-'23**

Beat on the Street - *All*

Media Landscape - *Roush & Worthington*

Podcast Analytics - *Roush*

Social Media Deep Dive - *Roush & Mayhew*

Communication Analytics - *Mayhew*

- New Collateral
- Notable Media Coverage
- Timely Communications

**Next Meeting: TBD in February**

123 South Webb Road • Grand Island, NE 68802-4904  
308 385-5900 • Fax 308 385-5949 • [jworthington@gips.org](mailto:jworthington@gips.org) • [www.gips.org](http://www.gips.org)

**Every Student, Every Day, a Success**

## **Personnel Committee**

Dec. 1, 2022

8:00am

Agenda

Welcome

Needs Analysis Positions

- West Lawn 1.0 Social Worker–Dr. Mintken (approved by BOE committee)

- Dodge .5 Paraeducator–Mrs. Eberle (approved by BOE committee)

- GISH 1.0 EL Teacher–Dr. Levis & Mr. Gilbertson (approved by BOE committee)

(Take to December Meeting as information item and action item)

Staffing Update

- Barr–Will Thompson resignation

- January hires (14)

- Spring Student Teachers–13 (most we have had)

ARPA–has been submitted (make new board members aware of that) (committee meetings)

Overage pay–now part of negotiations

Nov. 3, 2022

7:30am

Agenda

–Welcome

–ARPA information–Mr. Phillips

–Needs Analysis Positions

–Nurse Position at GISH–Dr Dexter

–Substitute Nurse position District–Dr Dexter

–SIS Senior Analysis– IT Department–Brian

–Systems Operation Coordinator–IT Department–Brian

–Accompanist at Westridge MS–Brian

–Special Education Para Stipend–Brian/Dr. Schroeder

–2-4 years = \$500

–5-9 years= \$1000

–10-20 years= \$1500

–21 plus years = \$2500

–SE Para base \$15 for 2023-24 school year

–SE Para increase of .25 per hour (if making over \$15 per hour)

–Pre-School Para’s–Brian/Dr. Schroeder

–Staffing Update

–7 new hires for January (so far)

–2 offers (1 nurse, 1 elementary)

–1 interview for elementary Thursday

–classified– (monthly–Nebraska Department of Labor recruitment)

–Student Teachers– 4 Fall, 11 Spring

–Other ideas/questions–share with GIEA–sped para’s, ARPA,

–overage (possibly take to negotiations) CTE/Newcomers

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

BOE Policy Committee Meeting – Dec 5, 2022 – 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 Nov. 7, 2022 – 1.1.**
- 2. Review Agenda for changes or additions – 2.1.**
- 3. NEXT MEETING:**  
January 9, 2022 – 4:30 – Zoom
- 4. 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 /students/community as appropriate
- 5. Policy on Final Read @ Dec 12, 2022 BoE Meeting**  
None
- 6. Policy on First Read @ Dec 12, BoE Meeting**  
None
- 7. Policy for review:**
  - 7.1. 4315 Activity Accounts and Relationships with Outside Support Entities
  - 7.2. 5230 EMERGENCY PLANS
  - 7.3. 7511 ENROLLMENT OPTION
    - SPED Option Capacity by Building 11.28.2022
    - 7.3.1. Resolution for Option Enrollment Students in Special Education and Alternative Education Programs
  - 7.4 6230 STAFF PROTECTION
- 8. Policy Questions and Discussion:**
  - 8.1. 2111 BOARD OPERATING PRINCIPLES action item for Dec 12 BoE Meeting
- 9. Moved to Board Governance Committee**  
None
- 10. Working on:**
  - 8710 and 6242 – Staff Communication
  - 6205/8505 Title IX Grievance Policy – waiting on Fed revisions
  - 7705 Special Education – Written procedures will be added to Policy 7705 to be reviewed annually by Special Education Department – SE Dept is working on alignment
  - LB 644 Property Tax Request Joint Hearing – waiting on policy from Perry Law Firm

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85757	First Bankcard Center	Advertising	\$512.99
85526	Amazon Cap Services Inc	Supplies	\$203.89
85527	Anita Harlan	Mileage Paid to Staff	\$9.38
85528	Barbara Knuth	Mileage Paid to Staff	\$24.38
85529	Blanca Estela Almaguer	Mileage Paid to Staff	\$36.81
85530	Carolyn Arends	Mileage Paid to Staff	\$34.44
85531	Cash-Wa Distributing	Food	\$79,481.22
85532	Cecilia Hormachea De La Roza	Mileage Paid to Staff	\$8.88
85533	Chesterman Company	Food	\$1,443.74
85534	Culligan of Grand Island	Repairs and Maintenance Services	\$350.00
85535	Ecolab Food Safety Specialties	Paper Products or Chemicals	\$1,066.20
85536	EMS Linq Inc	Data Processing Services	\$1,864.00
85537	Evelyn R Seim	Mileage Paid to Staff	\$34.38
85538	Gail Blain	Mileage Paid to Staff	\$10.50
85539	Greenberg Fruit Company	Produce	\$6,348.33
85540	Jennifer Renner	Mileage Paid to Staff	\$10.63
85541	June Behrens	Mileage Paid to Staff	\$20.25
85542	Kimberly Clegg	Mileage Paid to Staff	\$42.06
85543	Kris Spellman	Miscellaneous Expenditures	\$230.75
85544	LeAnn Masat	Mileage Paid to Staff	\$18.63
85545	Lisa Moss	Mileage Paid to Staff	\$30.50
85546	MH Equipment Company	Repairs and Maintenance Services	\$134.12
85547	Michelle Shoemaker	Mileage Paid to Staff	\$12.00
85548	Midwest Restaurant Supply LLC	Equipment	\$4,560.00
85549	National Food Group Inc	Food	\$3,305.80
85550	Nicole Enck	Mileage Paid to Staff	\$15.00
85551	Nicole Lemburg	Mileage Paid to Staff	\$25.88
85552	Pamela Rivera	Mileage Paid to Staff	\$9.50
85553	Pan-O-Gold Baking Co	Bread	\$3,853.18
85554	Peterson Farms Fresh Inc	Produce	\$8,979.60
85555	Renee Schwieger	Mileage Paid to Staff	\$78.38
85556	Teresa Abuwisha	Mileage Paid to Staff	\$21.38
85557	Tessa Kamilah Marie Holder	Mileage Paid to Staff	\$62.25
85558	Theresa McCarthy	Mileage Paid to Staff	\$29.69
85559	Uline	Supplies	\$91.59
85560	US Foods - Grand Island	Food	\$22,667.62
85561	Village Cleaners	Supplies	\$102.16
85562	VVS Inc	Food	\$173.61
85563	Academic Therapy Publications	Books & Periodicals	\$420.00
85564	Ace Hardware	Supplies	\$476.73
85565	AKRS Equipment Solutions Inc	Supplies	\$75.48
85566	Alexis Marquez	Professional Services	\$135.00
85567	Alyssa Seamann	Professional Services	\$135.00
85568	Amazon Cap Services Inc	Supplies	\$4,164.24
85569	Amy Hanna	Travel	\$264.44
85570	Andrew Moss	Professional Services	\$135.00
85571	Angel Chaulk	Professional Services	\$135.00
85572	Ann M Schleicher	Professional Services	\$135.00
85573	Antonia Rodriguez	Professional Services	\$135.00
85574	April Sundberg	Professional Services	\$631.25
85575	Ashley Tomjack	Mileage Paid to Staff	\$54.94
85576	Aubrey Melanie Luna	Technical Services	\$141.00

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85577	Blake Teichmeier	Travel	\$226.14
85578	Cara Kuhl	Mileage Paid to Staff	\$23.06
85579	Carlynn Williams	Travel	\$59.50
85580	Caroline Voss	Professional Services	\$135.00
85581	Charity Wright	Professional Services	\$25.00
85582	Christina M Vrooman	Mileage Paid to Staff	\$122.00
85583	Christine Kier	Supplies	\$42.21
85584	Christopher Ladwig	Mileage Paid to Staff	\$7.50
85585	Connie Voss	Mileage Paid to Staff	\$43.81
85586	Cydney Lounsbury	Web Based Software	\$36.00
85587	Evan Lee	Mileage Paid to Staff	\$37.31
85588	Faith Richardson	Professional Services	\$135.00
85589	First Bankcard Center	Supplies	\$1,333.89
85590	Five Points Bank	Supplies	\$403.50
85591	Fred Lowery	Mileage Paid to Staff	\$15.00
85592	Grand Island Physical Therapy	Professional Education Services	\$85,994.87
85593	Grand Island Public Schools Activity Fun	Miscellaneous Expenditures	\$5,975.00
85594	Grand Island Utilities Dept	Electricity	\$31,001.50
85595	Heather Alexander	Mileage Paid to Staff	\$6.38
85596	Holly Boeselager	Travel	\$264.44
85597	Holly Schurman	Professional Services	\$1,863.75
85598	Janalee M Hudiburgh	Professional Services	\$50.00
85599	Jasmin Kunz	Mileage Paid to Staff	\$15.68
85600	Jenna Robinson	Professional Services	\$135.00
85601	Jennifer J Nickel	Professional Services	\$2,150.00
85602	Jerrys Sheet Metal	Supplies	\$1,230.00
85603	John Dalton Ambrose Johnson	Mileage Paid to Staff	\$83.31
85604	Johnson Hardware	Supplies	\$1,316.00
85605	Jordan Gydesen	Professional Services	\$25.00
85606	JW Pepper Son Inc	Supplies	\$2,080.43
85607	Kahsaandra Velasquez	Mileage Paid to Staff	\$90.12
85608	Karma L Lewandowski	Mileage Paid to Staff	\$56.87
85609	Kayla Ensz Darrough	Professional Services	\$135.00
85610	Kendall Hunt Publishing Co	Books & Periodicals	\$3,915.00
85611	Kevin Watson	Mileage Paid to Staff	\$13.12
85612	Kidwell Inc	Technical Services	\$390.00
85613	Kienna Norgaard	Professional Services	\$135.00
85614	Kristin Watson	Mileage Paid to Staff	\$36.06
85615	Lakeshore Learning Materials	Supplies	\$561.54
85616	Leah Wissmann	Mileage Paid to Staff	\$1.88
85619	Literacy Resources LLC	Web Based Software	\$370.44
85620	Lori L Eastwood	Professional Services	\$135.00
85621	Lrene Jo Smith	Professional Services	\$811.25
85622	Lucero Lozano	Professional Services	\$135.00
85623	LUNA Language Services	Technical Services	\$220.00
85624	Makenna Smallcomb	Professional Services	\$135.00
85625	Marcy R Krolikowski	Mileage Paid to Staff	\$17.50
85626	Maria R Muir	Professional Services	\$135.00
85627	Maria Vasquez Melchor	Mileage Paid to Staff	\$36.62
85628	Maribel Strong	Professional Services	\$135.00
85629	Megan Jo Ahrens	Mileage Paid to Staff	\$50.81
85630	Melissa Wetovick	Mileage Paid to Staff	\$12.94

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85631	Melynda Moyer	Professional Services	\$1,140.00
85632	Nicole Zulkoski	Professional Services	\$135.00
85633	Nikkia Anders	Professional Services	\$135.00
85634	Power Lift	Equipment	\$4,335.00
85635	Robin Richelle Seim	Professional Services	\$25.00
85636	Samantha Williams	Supplies	\$106.98
85637	Sams Club Direct	Supplies	\$144.36
85638	Sandra K Scherbarth	Professional Services	\$135.00
85639	Sarah Rogers	Professional Services	\$135.00
85640	School Health Corporation	Supplies	\$44.01
85641	Shanna J Taylor	Professional Services	\$135.00
85642	Shannon Hardenberger	Professional Services	\$135.00
85643	Stacy Hiegel	Professional Services	\$25.00
85644	Stephanie Riak Akuei	Supplies	\$43.71
85645	Symmetry Energy Solutions LLC	Utility Services	\$32.05
85646	TalkTools LLC	Supplies	\$25.59
85647	Tarjimly	Professional Services	\$298.60
85648	Teachers Curriculum Institute	Books & Periodicals	\$945.00
85649	The Home Depot Pro	Custodial Supply Warehouse	\$21,577.35
85650	Thinking Cap Quiz Bowl	Dues and Fees	\$360.00
85651	Toofast Supply	Supplies	\$1,229.55
85652	Tool Barn Rentals Inc	Technical Services	\$1,155.00
85653	Tumbleweed Press Inc	Web Based Software	\$580.00
85654	Tyler Technologies Inc	Employee Development	\$1,200.00
85655	UniFirst Corporation	Technical Services	\$846.54
85656	University of Nebraska Kearney	Miscellaneous Expenditures	\$241.80
85657	Vernier Software & Technology	Supplies	\$4,324.10
85658	Village Cleaners	Technical Services	\$473.20
85659	Virco Inc	Supplies	\$182.52
85660	Visible Body	Professional Services	\$3,000.00
85661	Voyager Sopris Learning Inc	Supplies	\$12,108.80
85662	West Music Co	Supplies	\$32,079.48
85663	WeVideo Inc	Technology Supplies	\$7,974.19
85664	Winsupply of Grand Island	Supplies	\$4,595.04
85665	Woodriver Energy LLC	Utility Services	\$30,328.55
85666	Office Depot	Supplies	\$1,597.61
85667	Quill Corporation	Supplies	\$112.31
85668	Hiland Dairy Foods Company LLC	Milk	\$13,872.82
85669	Hiland Dairy Foods Company LLC	Milk	\$16,532.61
85670	Amazon Cap Services Inc	Supplies	\$49.98
85671	Appliance Repair Man	Repairs and Maintenance Services	\$60.00
85672	Bosselman Energy Inc	Supplies	\$91.14
85673	Cash-Wa Distributing	Food	\$73,021.84
85674	Chesterman Company	Food	\$773.96
85675	Culligan of Grand Island	Supplies	\$775.30
85676	Ecolab Food Safety Specialties - Catalog	Paper Products or Chemicals	\$212.97
85677	Grand Island Public Schools Activity Fun	Miscellaneous Expenditures	\$906.61
85678	Greenberg Fruit Company	Produce	\$4,197.04
85679	Hall County Extension College Park	Professional Services	\$715.00
85680	Hobart	Repairs and Maintenance Services	\$2,329.00
85681	Kris Spellman	Supplies	\$18.41
85682	Lauren Rathman	Professional Services	\$9.99

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85683	Lisa Moss	Supplies	\$24.03
85684	Mid-Nebraska Disposal Inc	Refuse Disposal	\$165.30
85685	Midwest Restaurant Supply LLC	Repairs and Maintenance Services	\$1,845.77
85686	Pan-O-Gold Baking Co	Bread	\$1,313.56
85687	Peterson Farms Fresh Inc	Produce	\$2,693.88
85688	School Nutrition Association	Dues and Fees	\$744.50
85689	US Foods - Grand Island	Food	\$36,099.27
85690	VVS Inc	Food	\$86.80
85691	Adilene Beltran Espinoza	Technical Services	\$90.00
85692	Allison Bailey	Travel	\$741.90
85693	Amazon Cap Services Inc	Supplies	\$3,164.79
85694	Ambutech	Supplies	\$48.28
85695	American Red Cross	Employee Development	\$2,068.00
85696	Anya Covarrubias	Travel	\$258.25
85697	Apple Computer Inc	Technology Supplies	\$397.95
85698	Aramark Uniform Services	Technical Services	\$522.67
85699	Aviation Technician Education Council	Dues and Fees	\$600.00
85700	Awards Plus	Technical Services	\$27.50
85701	Barco Municipal Products Inc	Supplies	\$1,252.63
85702	Barnes And Noble Bookstore	Books & Periodicals	\$15.92
85703	Bedford, Freeman & Worth Publishing Grou	Books & Periodicals	\$3,232.64
85704	Blick Art Materials	Supplies	\$21,046.80
85705	Border States Industries Inc	Supplies	\$1,094.96
85706	Bouncy Bands LLC	Supplies	\$200.96
85707	Brand's	Supplies	\$1,644.00
85708	Brittney Bills	Mileage Paid to Staff	\$92.50
85709	Cannon Moss Brygger & Assoc	Professional Services	\$4,726.00
85710	Capital Business Systems Inc	Technical Services	\$615.87
85711	Capital Business Systems Inc	Technical Services	\$23,035.61
85712	Cassie Blase	Travel	\$114.00
85713	Catherine Davis	Travel	\$239.75
85714	Century Link	Dist Ed and Telecommunications	\$58.08
85715	Century Link	Technical Services	\$507.94
85716	Century Link	Dist Ed and Telecommunications	\$138.85
85717	Cgsmusic	Supplies	\$222.00
85718	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$19.20
85719	Cincinnati Childrens Hospital MC	Dues and Fees	\$350.00
85720	Clearly Communications	Dist Ed and Telecommunications	\$1,033.44
85721	Cline Williams Wright Johnson	Contracted Legal Services	\$1,787.57
85722	Communications Engineering	Supplies	\$6,555.00
85723	Communications Supply Corp	Supplies	\$960.73
85724	Computer Hardware	Custodial Supply Warehouse	\$562.00
85725	Comstock Corporation	Employee Development	\$1,470.00
85726	Copycat Instant Printing	Supplies	\$2,384.16
85727	Cornerstone Counseling PC	Technical Services	\$750.00
85728	Crane Public Transit	Student Transportation	\$564.00
85729	Crescent Electric Supply	Supplies	\$903.10
85730	Daniel Phillips	Travel	\$543.50
85731	Daniela Beltran	Technical Services	\$138.00
85732	Dawn Deuel-Rutt	Mileage Paid to Staff	\$44.00
85733	Demco	Supplies	\$811.24
85734	District Management Group LLC	Web Based Software	\$12,600.00

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85735	EAB Global Inc	Employee Development	\$25,387.00
85736	Eakes Office Solutions	Supplies	\$2,565.34
85737	Educational Service Unit 9	Professional Education Services	\$7,011.31
85738	Egan Supply Company	Custodial Supply Warehouse	\$5,400.18
85739	Engineering Technologies Inc	Professional Services	\$6,938.24
85740	Essential Personnel Inc	Cleaning Services	\$2,633.11
85741	Estefany Ardon Lopez	Technical Services	\$87.00
85742	Everardo Corona	Supplies	\$12.72
85743	Fastenal	Supplies	\$42.63
85744	First Bankcard Center	Employee Development	\$2,198.21
85745	First Bankcard Center	Travel	\$4,223.05
85746	First Bankcard Center	Employee Development	\$16,947.65
85747	First Bankcard Center	Supplies	\$364.26
85748	First Bankcard Center	Dues and Fees	\$35.00
85749	First Bankcard Center	Travel	\$2,272.12
85750	First Bankcard Center	Web Based Software	\$265.00
85751	First Bankcard Center	Web Based Software	\$539.89
85752	First Bankcard Center	Paper Products or Chemicals	\$881.34
85753	First Bankcard Center	Technology Supplies	\$104.90
85754	First Bankcard Center	Miscellaneous Expenditures	\$1,055.03
85755	First Bankcard Center	Travel	\$958.70
85756	First Bankcard Center	Supplies	\$376.33
85758	First Bankcard Center	Travel	\$4,862.11
85759	First Bankcard Center	Travel	\$728.59
85760	First Bankcard Center	Travel	\$2,871.57
85761	First Bankcard Center	Employee Development	\$4,987.67
85762	First Bankcard Center	Supplies	\$257.67
85763	First Bankcard Center	Travel	\$252.40
85764	First Bankcard Center	Web Based Software	\$299.97
85765	First Bankcard Center	Supplies	\$934.00
85766	First Bankcard Center	Supplies	\$17.99
85767	First Bankcard Center	Travel	\$98.00
85768	First Bankcard Center	Web Based Software	\$488.99
85769	First Bankcard Center	Advertising	\$1,017.23
85770	First Bankcard Center	Employee Development	\$270.00
85771	First Bankcard Center	Supplies	\$450.00
85772	First Bankcard Center	Advertising	\$249.76
85773	First Bankcard Center	Employee Development	\$100.00
85774	First Bankcard Center	Travel	\$519.00
85775	First Bankcard Center	Employee Development	\$13,432.50
85776	First Bankcard Center	Travel	\$1,912.39
85777	First Bankcard Center	Travel	\$5,204.81
85778	First Bankcard Center	Supplies	\$175.00
85779	First Bankcard Center	Web Based Software	\$53.20
85780	First Bankcard Center	Web Based Software	\$138.00
85781	Follett School Solutions Inc	Books & Periodicals	\$299.82
85782	Grand Island Independent	Advertising	\$728.00
85783	Grand Island Utilities Dept	Electricity	\$111,964.14
85784	Halli A Chramosta	Mileage Paid to Staff	\$10.62
85785	Head Start Family Dev Program	Professional Services	\$139,956.45
85786	Isaura Bacilio Martin	Technical Services	\$132.00
85787	Jami Lee Dutcher	Travel	\$200.18

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85788	Jamie Bisbee	Mileage Paid to Staff	\$19.13
85789	Jaylehn Delgado-Guzman	Technical Services	\$93.00
85790	Jessica Flores	Technical Services	\$129.00
85791	Karla Escobar	Technical Services	\$126.00
85792	Karmyn R Barnes	Mileage Paid to Staff	\$10.81
85793	Katherine Batista Cueto	Technical Services	\$126.00
85794	Kevin De Leon Morales	Technical Services	\$84.00
85795	KSB School Law PC LLO	Contracted Legal Services	\$9,015.00
85796	Lauren Schumacher	Travel	\$211.25
85797	Learning Forward Nebraska	Employee Development	\$130.00
85798	Lesley Ruby Ruiz Avitra	Technical Services	\$132.00
85799	Lluvia Cortez-Garcia	Technical Services	\$132.00
85800	Lynn Bender	Mileage Paid to Staff	\$24.43
85801	Maria L Lara Calzada	Technical Services	\$126.00
85802	Megan Danner	Web Based Software	\$36.00
85803	Meredith Davis	Mileage Paid to Staff	\$187.24
85804	Michelle Dorszynski	Mileage Paid to Staff	\$20.00
85805	MSC Industrial Supply Co Inc	Supplies	\$3,387.55
85806	Penny Brown	Travel	\$114.00
85807	Perla Bahena Aguliar Lluvieth	Technical Services	\$45.00
85808	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$7,833.76
85809	Quill Corporation	Supplies	\$415.52
85810	Sarah Wolf	Mileage Paid to Staff	\$14.00
85811	School Health Corporation	Supplies	\$723.55
85812	Senior High School Petty Cash	Supplies	\$155.78
85813	Shelly C Cooper	Professional Services	\$500.00
85814	Sherlin Azeneth Carrillo Arriaza	Technical Services	\$126.00
85815	Stacie Faber	Travel	\$114.00
85816	State Of Nebraska Secretary Of State	Supplies	\$30.00
85817	Teresa Baumert	Supplies	\$33.02
85818	Tyler Technologies Inc	Employee Development	\$580.00
85819	Unite Private Networks LLC	Dist Ed and Telecommunications	\$25,858.89
85820	Valerie Chmelka	Mileage Paid to Staff	\$18.75
85821	Vanessa Cardenas	Technical Services	\$78.00
85822	Verizon Wireless	Dist Ed and Telecommunications	\$195.26
85823	Verizon Wireless	Dist Ed and Telecommunications	\$120.03
85824	Wex Bank	Fuel	\$1,796.13
85825	Wex Bank	Fuel	\$3,927.94
85826	Wex Bank	Fuel	\$4,035.99
85827	Wex Bank	Fuel	\$1,774.75
85828	Hiland Dairy Foods Company LLC	Milk	\$13,853.27
85829	First Bankcard Center	Travel	\$1,874.34
85830	First Bankcard Center	Dues and Fees	\$20.88
85831	First Bankcard Center	Supplies	\$78.35
85832	First Bankcard Center	Professional Services	\$720.19
85833	Grand Island Public Schools Nutrition Sv	Employee Benefits	\$3,225.75
85834	Century Link	Technical Services	\$621.19
85835	DAS State Accounting	Dist Ed and Telecommunications	\$238.13
85836	Lavon Glines	Mileage Paid to Staff	\$42.38
85837	Nebraska Secretary of State-Notary Div	Dues and Fees	\$30.00
85838	HyVee	Food	\$169.34
85839	Sams Club Direct	Supplies	\$572.94

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85840	Hiland Dairy Foods Company LLC	Milk	\$13,852.04
85841	Cannon Moss Brygger & Assoc	Buildings	\$31,456.00
85842	Charter Communications Holdings LLC	Dist Ed and Telecommunications	\$59.99
85843	Mid-Nebraska Disposal Inc	Refuse Disposal	\$5,493.10
85844	Nebraska Association Of School Boards	Employee Development	\$2,986.00
85845	Northwestern Energy	Utility Services	\$56.23
85846	Paper Tiger Shredding Inc	Refuse Disposal	\$255.00
85847	Platte Valley Communications	Supplies	\$1,582.98
85848	Quill Corporation	Supplies	\$482.54
85849	Stelling Brass & Winds	Supplies	\$1,713.00
85850	Stuhr Museum Of The Prairie Pioneer	Professional Education Services	\$6,999.00
85851	Super Saver	Supplies	\$217.61
85852	Super Saver Five Points	Supplies	\$2,417.01
85853	Academic Therapy Publications	Books & Periodicals	\$420.00
85854	Ace Hardware	Supplies	\$455.20
85855	ACT Plan	Technical Services	\$7,792.00
85856	Advanced Water Company Inc	Technical Services	\$4,550.00
85857	Agricultural Service	Supplies	\$3,173.75
85858	AKRS Equipment Solutions Inc	Supplies	\$1,932.55
85859	Alacia Glandt	Mileage Paid to Staff	\$51.75
85860	Allison Heiss	Mileage Paid to Staff	\$256.55
85861	Alpha Rehabilitation PC	Professional Education Services	\$1,953.05
85862	Alyssa Beck Cardona Alexander	Employee Development	\$170.00
85863	Amazon Cap Services Inc	Supplies	\$9,006.30
85864	American Fence Co Western Ne	Supplies	\$0.00
85865	Anderson Ford Lincoln Mercury	Repairs and Maintenance Services	\$1,118.30
85866	Apple Computer Inc	Technology Supplies	\$19,591.30
85867	Aramark Uniform Services	Technical Services	\$649.10
85868	Ashley Garcia	Technical Services	\$42.00
85869	Ashley Luarca Perez	Technical Services	\$147.00
85870	Border States Industries Inc	Supplies	\$2,442.29
85871	Brandon Ramirez Vega	Technical Services	\$63.00
85872	Capital Business Systems Inc	Technical Services	\$133.69
85873	Carolina Biological Supply	Supplies	\$26.60
85874	Clarissa Gillham	Travel	\$211.25
85875	Clarissa L Gonzalez	Technical Services	\$45.00
85876	Copycat Instant Printing	Supplies	\$27.05
85877	Cydney Lounsbury	Mileage Paid to Staff	\$33.19
85878	Darian Villa-Lopez	Technical Services	\$129.00
85879	Darrell Holley	Travel	\$227.00
85880	Dayanara Florian Garcia	Technical Services	\$135.00
85881	Deniss Guerrero	Technical Services	\$12.00
85882	Eon Lemburg	Travel	\$478.94
85883	Follett School Solutions Inc	Books & Periodicals	\$1,069.28
85884	FourPoint Education Partners	Professional Services	\$16,900.00
85885	Gadiel Aguilar	Technical Services	\$180.00
85886	Google LLC (77-0493581)	Web Based Software	\$54.34
85887	Grainger	Supplies	\$127.80
85888	Grand Island Express Inc	Repairs and Maintenance Services	\$25.12
85889	Grand Island Public Schools Activity Fun	Fund Transfers to Activities Fund	\$5,000.00
85890	Grand Island Public Schools Nutrition Sv	Supplies	\$352.50
85891	Grand Island Utilities Dept	Electricity	\$48,186.09

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85892	Grant Jonas	Travel	\$227.00
85893	Gustave A Larson Company	Supplies	\$2,880.07
85894	Hal Leonard Corporation	Web Based Software	\$2,950.00
85895	Head Start Family Dev Program	Professional Services	\$2,807.12
85896	Helgoth's Pumpkin Patch	Supplies	\$1,448.00
85897	Hesselgesser Electric	Supplies	\$174.00
85898	Holiday Express	Student Transportation	\$30,198.01
85899	Idea Bank Marketing	Professional Services	\$255.45
85900	Imagination City Childrens Museum Inc	Professional Services	\$135.00
85901	Isabela Ren Jose	Technical Services	\$132.00
85902	Jaime Wattier	Mileage Paid to Staff	\$20.25
85903	Jasmin Juarez Escobar	Technical Services	\$126.00
85904	Jason Weaver	Travel	\$227.00
85905	Jessica Tenkorang	Travel	\$114.00
85906	John Dalton Ambrose Johnson	Mileage Paid to Staff	\$89.44
85907	Johnson Hardware	Supplies	\$2,009.00
85908	Jolyne Zigler	Supplies	\$137.94
85909	Jordyn Hubbard	Travel	\$114.00
85910	JP Boiler Service LLC	Supplies	\$5,313.25
85911	Juan Diego Leon Lopez	Technical Services	\$42.00
85912	JW Pepper Son Inc	Supplies	\$569.22
85913	Karen Velado-Perez	Technical Services	\$45.00
85914	Kasey Matthew Lammers	Supplies	\$37.14
85915	Keila L Isleh Jimenez	Technical Services	\$96.00
85916	Kelly Supply Co	Supplies	\$578.15
85917	Khanpang Louangsaphakdy	Technical Services	\$12.00
85918	Kidwell Inc	Technical Services	\$1,692.00
85919	Kramers Wrecker Service Inc	Repairs and Maintenance Services	\$60.00
85920	Lakeshore Learning Materials	Supplies	\$325.78
85921	Laser Works	Supplies	\$66.00
85922	Learning Resources Inc	Supplies	\$103.92
85923	Legacy Outdoor Advertising LLC	Advertising	\$1,230.00
85924	Lesly Lopez	Technical Services	\$102.00
85925	Lianibet Aguilera	Technical Services	\$102.00
85926	Literacy Resources LLC	Books & Periodicals	\$168.48
85927	Lopez Meyelin	Technical Services	\$99.00
85928	LUNA Language Services	Technical Services	\$530.00
85929	Luul Hussein	Technical Services	\$60.00
85930	Lyon & Healy Harps Inc	Equipment	\$16,053.00
85931	M Kathleen Townsend	Dues and Fees	\$316.00
85932	Marco Jiminez	Technical Services	\$99.00
85933	Marlin Villatoro	Technical Services	\$42.00
85934	Melanie Garcia Hernandez	Technical Services	\$99.00
85935	Melissa Luthi-Placke	Travel	\$111.00
85936	Mindy Ulmer	Travel	\$111.00
85937	Nathalia Garcia Castillo	Technical Services	\$99.00
85938	Quentin Zeller	Mileage Paid to Staff	\$192.57
85939	Rosa Martinez Aguilar	Technical Services	\$33.00
85940	Rosemary Gomez	Travel	\$105.00
85941	Sandra Ren Jose	Technical Services	\$138.00
85942	Sara Lopez	Technical Services	\$90.00
85943	Sara Yount	Mileage Paid to Staff	\$17.75

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85944	Selima Arabab	Technical Services	\$66.00
85945	Selinda Tercero Castaneda	Technical Services	\$144.00
85946	Sharmarke Hassan	Technical Services	\$30.00
85947	Stephanie N Frankforter	Mileage Paid to Staff	\$53.69
85948	Steven Josue Castro Lopez	Technical Services	\$111.00
85949	Tara Halm	Mileage Paid to Staff	\$19.38
85950	The Home Depot Pro	Custodial Supply Warehouse	\$22,078.46
85951	The Reading League Inc	Supplies	\$495.68
85952	Therese Hulme	Mileage Paid to Staff	\$25.56
85953	TK Elevator Corporation	Technical Services	\$1,717.53
85954	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$105.68
85955	Toofast Supply	Supplies	\$438.61
85956	Tools 4 Reading LLC	Supplies	\$144.00
85957	Travas G Wright	Mileage Paid to Staff	\$72.56
85958	Tri-Cities Roofing and Sheet Metal	Technical Services	\$980.00
85959	Turnitin LLC	Web Based Software	\$7,450.00
85960	UniFirst Corporation	Technical Services	\$188.12
85961	University of Nebraska Kearney	Professional Services	\$2,000.00
85962	ValidateME!	Professional Services	\$225.00
85963	Veritiv Operating Company	Custodial Supply Warehouse	\$20.96
85964	Verizon Wireless	Dist Ed and Telecommunications	\$471.66
85965	Verizon Wireless	Dist Ed and Telecommunications	\$965.13
85966	Village Cleaners	Technical Services	\$528.80
85967	Virgil Harden	Professional Services	\$700.00
85968	Wards Natural Science	Supplies	\$235.09
85969	Wenger Corporation	Supplies	\$5,026.80
85970	West Music Co	Supplies	\$15,608.87
85971	Winsupply of Grand Island	Supplies	\$9,572.96
85972	Woodwards Disposal Service Inc	Refuse Disposal	\$295.00
85973	Xcalibur Inc	Web Based Software	\$10,500.00
85974	Yandas Music	Supplies	\$39,762.99
85975	Yuliana Alvarez	Technical Services	\$129.00
85976	Zahara Yahya	Technical Services	\$42.00
85977	First Bankcard Center	Dues and Fees	\$445.88
85978	First Bankcard Center	Supplies	\$203.25
85979	Hiland Dairy Foods Company LLC	Milk	\$16,919.71
85980	Alex Niederklein	Travel	\$287.00
85981	Amy Richards	Supplies	\$169.68
85982	Analia Martinez Perez	Technical Services	\$132.00
85983	Arthur Gallagher Risk Management Service	Insurance	\$20,499.00
85984	Audriana Kaelin Camacho	Mileage Paid to Staff	\$100.87
85985	B & H Photo-Video Inc	Technology Supplies	\$473.85
85986	Banner Solutions	Supplies	\$125.64
85987	Blick Art Materials	Supplies	\$705.60
85988	Border States Industries Inc	Equipment	\$8,432.77
85989	Bosselman Energy Inc	Supplies	\$143.35
85990	Briana Navarrete	Technical Services	\$123.00
85991	Chelsey L McMullen	Mileage Paid to Staff	\$16.75
85992	Claudia Demko Reno	Travel	\$114.00
85993	Constance L Palu	Mileage Paid to Staff	\$37.50
85994	Daniel Phillips	Mileage Paid to Staff	\$153.51
85995	Daniela Reyes Machuca	Technical Services	\$138.00

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85996	Danielle Buhrman	Mileage Paid to Staff	\$72.63
85997	Donna Millsbaugh	Professional Services	\$100.00
85998	Elda Leticia Martinez Cruz	Mileage Paid to Staff	\$45.75
85999	Eleazar Martinez	Technical Services	\$135.00
86000	Emely Martinez Zavala	Technical Services	\$135.00
86001	Emily McPherson	Mileage Paid to Staff	\$12.37
86002	Emily Olmedo Hernandez	Technical Services	\$96.00
86003	Estela Morales De Camey	Mileage Paid to Staff	\$36.38
86004	Fahmo Mohamed	Technical Services	\$42.00
86005	Genesis Valeria Lopez Ayala	Technical Services	\$96.00
86006	Grand Island Utilities Dept	Electricity	\$12,360.44
86007	Jennifer D Urrutia Matzav	Technical Services	\$33.00
86008	Jesus Santofimio Ochoa	Technical Services	\$78.00
86009	Jody A Nissen	Supplies	\$43.50
86010	Joni Pritchard	Mileage Paid to Staff	\$146.94
86011	Julie M Markvicka	Mileage Paid to Staff	\$91.50
86012	Katelin Probasco	Mileage Paid to Staff	\$4.12
86013	Kenya Pineda	Technical Services	\$117.00
86014	Kris McMullen	Travel	\$114.00
86015	Liang O'Brien	Travel	\$69.85
86016	Makerbot Industries LLC	Supplies	\$521.65
86017	Maria Lindo Morente	Technical Services	\$132.00
86018	Marks Plumbing Parts	Supplies	\$4,283.06
86019	Marty Markvicka	Mileage Paid to Staff	\$45.31
86020	Matheson Tri Gas Inc	Supplies	\$1,675.82
86021	McGraw-Hill School Education	Books & Periodicals	\$3,549.14
86022	Mechanical Sales Inc	Technical Services	\$668.00
86023	Melsen Striping LLC	Technical Services	\$1,170.00
86024	Menards	Supplies	\$2,912.65
86025	Menards	Supplies	\$583.79
86026	Menards	Supplies	\$464.21
86027	Menards	Supplies	\$54.32
86028	Michelle Ramirez-Behavides	Technical Services	\$132.00
86029	Mid-States School Equipment Co., Inc.	Furniture and Fixtures	\$45,036.60
86030	Midamerica Books	Books & Periodicals	\$426.15
86031	Midwest Alarm Services	Technical Services	\$11,220.64
86032	Midwest Hydraulic	Technical Services	\$758.51
86033	Midwest Restaurant Supply LLC	Supplies	\$902.69
86034	Monoprice Inc	Technology Supplies	\$53.92
86035	Mortada Mohammed	Technical Services	\$57.00
86036	Mosaic at Bethphage Village	Professional Education Services	\$11,376.00
86037	Multi-Health Systems	Supplies	\$182.74
86038	Music In Motion	Supplies	\$265.53
86039	MusicSpoke Incorporated	Supplies	\$100.00
86040	NAPA Auto Parts of Grand Island	Supplies	\$2,738.61
86041	NAPA Auto Parts of Grand Island	Supplies	\$66.44
86042	National Assoc of Edu Procurement Inc	Dues and Fees	\$650.00
86043	Nebraska ASCD	Dues and Fees	\$40.00
86044	Nebraska Association of Technology Admin	Dues and Fees	\$65.00
86045	Nebraska Council of School Administrator	Dues and Fees	\$3,754.00
86046	Nebraska Fire Sprinkler Corp	Technical Services	\$9,444.00
86047	Nebraska HOSA Future Health Professional	Dues and Fees	\$730.00

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
86048	Northwest Fitness	Supplies	\$717.00
86049	NSASSP Region IV	Dues and Fees	\$41.76
86050	O Neill Transportation & Equipment LLC	Technical Services	\$5,035.00
86051	Omaha World-Herald	Books & Periodicals	\$400.40
86052	One Source	Technical Services	\$4,405.50
86053	Oscar Morales	Mileage Paid to Staff	\$15.04
86054	Overhead Door Of Grand Island	Technical Services	\$480.00
86055	Ozo Edu Inc	Supplies	\$14,950.00
86056	Panchita Portillo	Mileage Paid to Staff	\$51.50
86057	Platte Valley Communications	Supplies	\$250.00
86058	Pomp's Tire Service Inc	Supplies	\$933.32
86059	Positive Promotions Inc	Supplies	\$387.50
86060	Prime Communications Inc	Technology Supplies	\$14,861.10
86061	Pro Team Design Inc	Supplies	\$749.50
86062	Productivity Inc - Plymouth MN	Supplies	\$920.45
86063	Rachel Brown-McDonald	Professional Services	\$100.00
86064	RapidWristBands	Supplies	\$92.00
86065	Read Naturally	Web Based Software	\$1,484.10
86066	Really Good Stuff Inc	Supplies	\$58.94
86067	Really Great Reading Company LLC	Books & Periodicals	\$28,363.26
86068	Reams Sprinkler Supply Co	Supplies	\$43.46
86069	Red River Press Inc	Web Based Software	\$720.00
86070	Redbird Flight Simulations Inc	Technical Services	\$278.22
86071	Renaissance Learning Inc	Web Based Software	\$9,063.00
86072	Rentokil North America Inc	Technical Services	\$2,533.46
86073	Reynolds Construction Inc	Technical Services	\$2,275.00
86074	Riekes Equipment Company	Supplies	\$139.09
86075	Sandra Ellen Ponce	Mileage Paid to Parents	\$45.00
86076	Sarah Nedrig	Mileage Paid to Staff	\$21.56
86077	Shaden Ramirez	Technical Services	\$129.00
86078	Sonova USA Inc	Technology Supplies	\$6,773.97
86079	Stelling Brass & Winds	Supplies	\$7,796.00
86080	The National Career Academy Coalition	Employee Development	\$675.00
86081	Toni Palmer	Mileage Paid to Staff	\$137.25
86082	Verizon Wireless	Dist Ed and Telecommunications	\$687.59
86083	Yaima Comptes Perez	Professional Services	\$100.00
86084	Yaretzi Bernabe	Technical Services	\$144.00
86085	Yoselin Mejorada	Technical Services	\$102.00
86086	Abby Stoddard	Mileage Paid to Staff	\$35.37
86087	Amanda Smith	Mileage Paid to Staff	\$371.62
86088	Amy Schneider	Mileage Paid to Staff	\$182.69
86089	Andy Schneider	Mileage Paid to Staff	\$182.69
86090	Anneris Shafer	Mileage Paid to Staff	\$113.13
86091	Colette Sorensen	Supplies	\$26.84
86092	Courtney Salmon	Mileage Paid to Staff	\$36.31
86093	Diana Salas	Technical Services	\$90.00
86094	Emily Rodriguez Sosa	Technical Services	\$132.00
86095	Gregory L Schlegel	Travel	\$259.00
86096	Jennifer Rodriguez	Professional Services	\$100.00
86097	Jenny Lynn Rother	Mileage Paid to Staff	\$203.31
86098	Jessica Stephens	Supplies	\$6.08
86099	John Schultz	Mileage Paid to Staff	\$177.75

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
86100	Jon-Eric Sell	Supplies	\$159.92
86101	Judy Rivera Cabrera	Technical Services	\$132.00
86102	Kalina Rodriguez	Technical Services	\$144.00
86103	Kelli Mayhew	Mileage Paid to Staff	\$270.88
86104	Lauren Schumacher	Mileage Paid to Staff	\$112.69
86105	Liana Steele	Professional Education Services	\$520.00
86106	Lizeth Salgado	Technical Services	\$102.00
86107	Lynne Smith	Mileage Paid to Staff	\$6.25
86108	Marla Rischling	Mileage Paid to Staff	\$186.07
86109	Megan Stone	Travel	\$259.00
86110	Melinda Sturgill	Supplies	\$29.63
86111	Nichole Stoltenberg	Supplies	\$90.68
86112	Orvin Rubio Hernandez	Technical Services	\$189.00
86113	Pamela Stubblefield	Mileage Paid to Staff	\$58.56
86114	Paola Sanchez	Technical Services	\$87.00
86115	Robotics Education & Competition Foundat	Dues and Fees	\$500.00
86116	Rons Music	Supplies	\$831.38
86117	Ryder Rosacker McCue & Huston	Supplies	\$40.00
86118	Safety-Kleen Systems Inc	Technical Services	\$692.78
86119	Sally Smith	Mileage Paid to Staff	\$10.88
86120	Sapp Bros Petroleum Inc	Supplies	\$5,410.90
86121	Scarecrow Patch	Professional Education Services	\$509.00
86122	Scholastic Book Clubs Inc	Books & Periodicals	\$1,482.00
86123	Scholastic Inc	Books & Periodicals	\$2,022.84
86124	School Health Corporation	Supplies	\$643.63
86125	Scripps National Spelling Bee	Dues and Fees	\$182.50
86126	Shar Products Company	Supplies	\$2,458.36
86127	Sherwin Williams Company	Supplies	\$755.55
86128	Sphero Inc	Supplies	\$3,027.45
86129	Staples Business Credit	Supplies	\$803.04
86130	State Glass Inc	Supplies	\$2,003.80
86131	State Of Nebraska State Fire Marshal	Dues and Fees	\$336.00
86132	State Steel Supply Co	Supplies	\$69.95
86133	Steven Strand	Mileage Paid to Staff	\$113.56
86134	Striv AV LLC	Supplies	\$378.00
86135	Subscription Services Of America Inc	Books & Periodicals	\$437.89
86136	Susan K Stuhr	Mileage Paid to Staff	\$13.00
86137	Swank Movie Licensing USA	Dues and Fees	\$405.00
86138	Yeisiry Lizeth Sinohui Padilla	Technical Services	\$90.00
86139	Alpha Rehabilitation PC	Professional Education Services	\$855.97
86140	Amanda Delcampo	Professional Services	\$100.00
86141	Amanda Smith	Mileage Paid to Staff	\$52.50
86142	Anya Covarrubias	Mileage Paid to Staff	\$31.25
86143	Camera Ready Cosmetics	Supplies	\$3,039.55
86144	Cannon Moss Brygger & Assoc	Professional Services	\$12,849.71
86145	Catherine Davis	Mileage Paid to Staff	\$38.63
86146	Chelsi Pehrson	Miscellaneous Expenditures	\$83.15
86147	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$19.20
86148	City of Grand Island	Equipment	\$17,847.66
86149	Cochlear Americas	Supplies	\$5.00
86150	Communications Engineering	Supplies	\$1,059.00
86151	Construction Rental	Supplies	\$903.39

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
86152	CoolSpeak Dream Funding	Professional Education Services	\$5,000.00
86153	Corinne Ellerson	Mileage Paid to Staff	\$74.94
86154	Crescent Electric Supply	Supplies	\$250.68
86155	Culligan of Grand Island	Technical Services	\$292.75
86156	Data Management Inc	Supplies	\$889.93
86157	Dawn Deuel-Rutt	Mileage Paid to Staff	\$129.50
86158	Demco	Supplies	\$595.36
86159	Eagle Eye Weed Control LLC	Technical Services	\$6,018.52
86160	EAI Education	Supplies	\$25.95
86161	Eakes Office Solutions	Supplies	\$617.09
86162	Eberl Plumbing & Drain	Technical Services	\$815.00
86163	Educational Service Unit 10	Employee Development	\$75.00
86164	Educational Service Unit 7	Professional Education Services	\$2,242.50
86165	Grand Island Utilities Dept	Electricity	\$17,111.57
86166	Halli A Chramosta	Mileage Paid to Staff	\$8.56
86167	Heather Caspersen	Travel	\$211.25
86168	Jami Lee Dutcher	Mileage Paid to Staff	\$69.31
86169	Karisa Dubbs	Mileage Paid to Staff	\$87.69
86170	Kenneth DeFrank	Mileage Paid to Staff	\$164.44
86171	Meredith Davis	Mileage Paid to Staff	\$157.50
86172	Michelle Dorszynski	Mileage Paid to Staff	\$16.75
86173	Molly Elge	Travel	\$114.00
86174	Monoprice Inc	Technology Supplies	\$95.98
86175	Morgan Eihusen	Mileage Paid to Staff	\$28.87
86176	Northwestern Energy	Utility Services	\$9,893.34
86177	Really Good Stuff Inc	Supplies	\$1,364.69
86178	Renee Ekhoff	Supplies	\$222.52
86179	Riverside Insights	Web Based Software	\$22,875.00
86180	Stacie Faber	Mileage Paid to Staff	\$81.50
86181	Studica Inc	Supplies	\$1,497.30
86182	Hiland Dairy Foods Company LLC	Milk	\$3,048.67
86183	Tipper Tie Inc	Repairs and Maintenance Services	\$1,157.26
86184	Alexis Marquez	Professional Services	\$25.00
86185	Alyssa Seamann	Professional Services	\$25.00
86186	Andrew Moss	Professional Services	\$25.00
86187	Ann M Schleicher	Professional Services	\$25.00
86188	Antonia Rodriguez	Professional Services	\$25.00
86189	April Sundberg	Professional Services	\$517.08
86190	Faith Richardson	Professional Services	\$25.00
86191	Gina Lou O'Neill	Professional Services	\$50.00
86192	Holly Schurman	Professional Services	\$1,402.50
86193	Jenna Robinson	Professional Services	\$25.00
86194	Jennifer J Nickel	Professional Services	\$1,475.00
86195	Kienna Norgaard	Professional Services	\$25.00
86196	Lrene Jo Smith	Professional Services	\$322.50
86197	Makenna Smallcomb	Professional Services	\$25.00
86198	Maria R Muir	Professional Services	\$25.00
86199	Maribel Strong	Professional Services	\$25.00
86200	Melynda Moyer	Professional Services	\$892.50
86201	Mica Malone	Professional Services	\$50.00
86202	MidAmerica Administrative & Retirement	Miscellaneous Expenditures	\$408.00
86203	Sams Club Direct	Supplies	\$695.83

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
86204	Sandra K Scherbarth	Professional Services	\$25.00
86205	Sarah Rogers	Professional Services	\$25.00
86206	Scholastic Book Clubs Inc	Books & Periodicals	\$325.00
86207	Danny Oberg	Rentals	\$3,100.00
86208	Mid-Nebraska Disposal Inc	Refuse Disposal	\$1,268.32
86209	Nebraska ASCD	Miscellaneous Expenditures	\$390.00
86210	Nebraska Assoc of School Personnel Admin	Employee Development	\$140.00
86211	Nebraska Council of School Administrator	Miscellaneous Expenditures	\$11,202.00
86212	Greg Morrow	Travel	\$227.00
86213	Jessa Elizabeth Marie Yager	Travel	\$227.00
86214	Matthew Kelly Shultz	Travel	\$227.00
86215	Tyler Madison	Travel	\$227.00
86216	Alisa Grim	Mileage Paid to Staff	\$74.25
86217	Angel Chaulk	Professional Services	\$25.00
86218	Barbara Franke	Mileage Paid to Staff	\$30.75
86219	Capital Business Systems Inc	Technical Services	\$302.43
86220	Caroline Voss	Professional Services	\$25.00
86221	Charity Wright	Professional Services	\$25.00
86222	Clarissa Gillham	Mileage Paid to Staff	\$97.37
86223	Clean Water Guys Inc	Supplies	\$717.19
86224	Cory Gearhart	Travel	\$382.25
86225	Evan Lee	Travel	\$227.00
86226	Evelin Yessenia Ordonez Herrera	Professional Services	\$100.00
86227	Fastenal	Supplies	\$83.86
86228	Father Flanagan's Boys' Home	Professional Education Services	\$9,406.71
86229	Fawn S Gernstein	Travel	\$259.00
86230	Follett School Solutions Inc	Books & Periodicals	\$1,650.82
86231	Gibbs Smith Publishers	Books & Periodicals	\$13,902.35
86232	Grand Island Independent	Books & Periodicals	\$316.99
86233	Grand Island Public Schools Activity Fun	Fund Transfers to Activities Fund	\$5,000.00
86234	Grand Island Public Schools Nutrition Sv	Employee Benefits	\$2,528.15
86235	Grand Island Utilities Dept	Electricity	\$17,439.40
86236	Grones Outdoor Power & Battery	Supplies	\$68.80
86237	Gustave A Larson Company	Supplies	\$2,426.38
86238	Hall County Community Collaborative	Dues and Fees	\$100.00
86239	Heartland Events Center	Miscellaneous Expenditures	\$1,265.15
86240	Holiday Express	Student Transportation	\$3,475.00
86241	Jennifer Hahn	Mileage Paid to Staff	\$98.44
86242	Jordan Gydesen	Professional Services	\$25.00
86243	JW Pepper Son Inc	Supplies	\$250.00
86244	Kaitlyn Hesman	Mileage Paid to Staff	\$64.50
86245	Kimberly Foley	Mileage Paid to Staff	\$43.50
86246	Kristen Hahn	Mileage Paid to Staff	\$52.25
86247	Lori L Eastwood	Professional Services	\$25.00
86248	Lucero Lozano	Professional Services	\$25.00
86249	Nicole Zulkoski	Professional Services	\$25.00
86250	Nikkia Anders	Professional Services	\$25.00
86251	Patrick Gunther	Travel	\$227.00
86252	Renaissance Learning Inc	Web Based Software	\$13,570.00
86253	Rosemary Gomez	Mileage Paid to Staff	\$192.50
86254	Sarah K Henry	Mileage Paid to Staff	\$137.56
86255	Shanna J Taylor	Professional Services	\$25.00

# Grand Island Public Schools

## Claims Listing

December 12, 2022

<u>Ref No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
86256	Shannon Hardenberger	Professional Services	\$25.00
86257	Stephanie N Frankforter	Mileage Paid to Staff	\$79.62
86258	Stephen Felske	Miscellaneous Expenditures	\$360.00
86259	Suyapa Gonzalez	Mileage Paid to Staff	\$165.50
86260	Verizon Wireless	Dist Ed and Telecommunications	\$120.03
86261	Woodriver Energy LLC	Utility Services	\$34,572.94
86262	Beth Hubl	Mileage Paid to Staff	\$22.31
86263	Capital Business Systems Inc	Technical Services	\$50.00
86264	Clearly Communications	Dist Ed and Telecommunications	\$1,033.44
86265	Grand Island Public Schools Activity Fun	Miscellaneous Expenditures	\$550.00
86266	Holiday Express	Student Transportation	\$13,965.00
86267	Home Depot Credit Services	Supplies	\$687.94
86268	Hooker Bros Sand & Gravel Inc	Supplies	\$1,609.94
86269	Insulation Systems Inc	Technical Services	\$1,424.50
86270	Interstate All Battery Center	Repairs and Maintenance Services	\$2,279.90
86271	Island Indoor Climate	Technical Services	\$423.00
86272	Island Towing	Repairs and Maintenance Services	\$410.50
86273	Jacqueline Juarez Meier	Mileage Paid to Staff	\$24.69
86274	JDR Consulting LLC	Professional Services	\$3,260.00
86275	Jerrys Sheet Metal	Technical Services	\$100.00
86276	Jessica Ramirez Jimenez	Technical Services	\$132.00
86277	John Edward Jacobs	Supplies	\$63.78
86278	Johnson Hardware	Supplies	\$96.00
86279	JW Pepper Son Inc	Supplies	\$854.43
86280	K12 Insight Zarca Interactive	Web Based Software	\$24,978.00
86281	Kelly Supply Co	Supplies	\$71.76
86282	Lee H Jacobsen	Travel	\$156.63
86283	Maria Jacinto	Technical Services	\$45.00
86284	Matheson Tri Gas Inc	Supplies	\$1,130.62
86285	Northwestern Energy	Utility Services	\$278.55
86286	Paper Tiger Shredding Inc	Refuse Disposal	\$315.00
86287	Pearson Clinical Assessment	Supplies	\$567.00
86288	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$3,398.40
86289	Pomp's Tire Service Inc	Supplies	\$160.00
86290	Unite Private Networks LLC	Dist Ed and Telecommunications	\$25,858.89
ACH	City of Grand Island	Professional Services	\$230,425.88
ACH	Communications Engineering	Equipment	\$68,998.00
ACH	Grand Island Public Schools Activity Fund	Fund Transfers to Activities Fund	\$192,000.00
ACH	Medsurety	Employee Benefits	\$452.00
ACH	Perry Reid Construction	Equipment	\$163,130.20
ACH	R8 Productions	Building	\$103,538.00
ACH	Riverside Technologies	Technology Supplies	\$79,242.00
ACH	Soliant Health	Professional Education Services	\$176,364.89
		November Claims	\$3,160,263.98
		November 15, 2022 Payroll	\$8,576,460.64
		Total Claims	<u>\$11,736,724.62</u>

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

**STAFF ADJUSTMENT  
December 12, 2022**

**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>
Taylor Heinrichs	First Grade/1.0 FTE/ West Lawn	01/02/23	BA		A. Tjaden
Katherine Lehman	Registered Nurse/1.0 FTE/ GISH	11/28/22	BA		J. Klahn
Sheri Smith	8th Grade Mathematics/ 1.0 FTE/Westridge	11/28/22	BA		Open

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Benjamin Arrants	Head Wrestling Girls/Westridge	02/05/23	Open
Bianca Ayala	Girls Wrestling Assistant/Barr	02/05/23	Open
Christina Dubbs	Program Sponsor/Walnut	08/09/22	Open
Justin Groth	Wrestling Girls Assistant/Westridge	02/05/23	Open
Vincent Jodoin	Asst. Robotics Sponsor/GISH	11/15/22	Open
Kasey Lammers	Art Club Sponsor/GISH	08/09/22	Open
Stacy Laue	Team Leader Stipend-Core/Walnut	08/09/22	T. Madison
Hannah Pogue	Wrestling Girls Assistant/Westridge	02/05/23	Open
Leslie Reinke	7th Grade Track Assistant/Barr	02/05/23	Open

**New Hire/Extra Standard Assignment(Continued)**

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Anthony Rippe	Head Girls Wrestling/Barr	02/05/23	Open
Anthony Rippe	Boys Wrestling Assistant/Barr	08/09/22	J. Mottl
Meghan Roeser	Team Leader Stipend-Core/Walnut	08/09/22	L. Westover
Ashley Shultz	National Honor Society Sponsor/GISH	01/05/23	T. Baker
Alexis Stuhr	GISH-Department Chairperson/GISH	08/09/22	Open
Nicki Stoltenberg	Sr. Dance Team Sponsor/GISH	11/11/22	M. Hamilton
Michael Tubbs	Girls Wrestling Assistant/Barr	02/05/23	Open

**Classified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Hiba Al Salman	Bilingual Preschool Paraeducator/OLC	.50	10/31/22	N. Vera
Raelyn Brewer	Skills Academy Paraprofessional/GISH	.9375	11/07/22	A. Avila
David Carter	Crossing Guard/Jefferson	.3125	11/18/22	L. Wieser
Amy Castle	Special Education Paraeducator/Engleman	.9375	11/04/22	K. Middleton
Elizabeth Cole	Elementary Technology Assistant/OLC	.50	11/30/22	M. Akin
Teresa Cruz	Nutrition Services Elementary Supervisor/ Kneale	1.0	11/08/22	G. Metcalf
Kathy Evans	Nutrition Services Server/Newell	.5625	11/07/22	C. Stewart
Aniston Gatto	Paraeducator/Jefferson	.9375	11/14/22	Open

**Classified New Hires(Continued)**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Dayanara Gutierrez	Paraeducator/Starr	.9375	11/02/22	S. Avila
Anita Harlan	Nutrition Services Assistant/CNC	1.0	10/11/22	T. Holder
Tammy Helgoth	Preschool Paraeducator/Starr	1.0	11/08/22	T. Corretjer
Melissa Kier	Campus Safety Supervisor/GISH	1.0	10/10/22	New Position
Jodi Knapp	Nutrition Services Assistant/Walnut	.5312	11/28/22	M. Gumaa
Kelly Melgoza	Assistant Custodian/OLC	.50	11/15/22	D. Cagle
Jessica Scheer	Secretary LEP/Kneale	1.0	11/14/22	A. Diaz
Veronica Schnell	Skills Academy Paraprofessional/Westridge	.9375	11/05/22	D. Dominguez
Alicia Stifter	Paraeducator/Dodge	.50	11/28/22	S. Shada

**Certified Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
None.			

**Certified Extra Standard Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Tara Baker	National Honor Society Sponsor/GISH	Personal	01/05/23
Madeline Hamilton	Sr. Dance Team Sponsor/GISH	Personal	11/11/22
Tyler Madison	Team Leader Stipend-Core/Walnut	Personal	08/09/22
Les Westover	Team Leader Stipend-Core/Walnut	Personal	08/09/22

**Classified Resignations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Melinda Akin	Elementary Technology Assistant/.5312 FTE/OLC	New Position	11/22/22
Elmer Behring	Seasonal Yard Worker/1.0 FTE/Kneale	End of Season	10/28/22
Shayla Carstens	Special Education Paraeducator/.9375 FTE/GISH	Job Abandonment	10/11/22
Randy Curran	Seasonal Yard Worker/1.0 FTE/Kneale	End of Season	10/20/22
Kathleen Deaver	Special Education Paraeducator/.9375 FTE/Walnut	Personal	10/10/22
Denise Dory	Administrative Assistant/.75 FTE/Gear Up	Personal	06/27/22
Judy Eastman	Nutrition Services Manager/1.0 FTE/GISH	Retirement	01/13/23
Melissa Lemburg	Nutrition Services Assistant/.8750 FTE/CNC	Personal	01/01/23
Mari Mattas	Nutrition Services Assistant/.5625 FTE/Westridge	Termination	11/16/22
Kelly Melgoza	Assistant Custodian/.50 FTE/OLC	Personal	11/15/22
Blanca Meza Amaya	Assistant Custodian/1.0 FTE/Walnut	Personal	10/24/22
Dulce Pantoja-Fernandez	Bilingual Preschool Paraeducator/.50 FTE/OLC	New Position	11/18/22
Darlene Polk	Special Education Paraprofessional/.9375 FTE/GISH	Personal	11/09/22
Colleen Stewart	Nutrition Services Server/.50 FTE/Newell	Personal	10/27/22
Tammy Wilson	Special Education Paraeducator/.9375 FTE/Starr	Personal	11/04/22

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Garrett Bradley	Reg. Ed. English/1.0 FTE Westridge	Reg. Ed. English/ 1.0 FTE/Walnut	08/09/22	B. Mrkvicka
Emilee Bruns	SE Resource Teacher/ 1.0 FTE/Knickrehm	SE Resource Teacher/ 1.0 FTE/Barr	11/10/22	H. Bender

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Lavon Glines	Staff Accountant/1.0 FTE/ Kneale	Professional Accountant/ 1.0 FTE/Kneale	11/15/22	L. Forsythe
Krysta Huse	5th Grade/1.0 FTE/ Lincoln	Intervention Specialist/ 1.0 FTE/Lincoln	01/02/23	Open
Philip Kuhl	Technical Support Specialist/ 1.0 FTE/Kneale	System Operations Coordinator/1.0 FTE/ Kneale	11/16/22	New Position
Jaime Wattier	SIS Analyst/1.0 FTE/ Kenale	SIS Senior Analyst/ 1.0 FTE/Kneale	11/16/22	New Position

**Certified Changes/Extra Standard Assignments**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Alex Kemnitz	Robotics Sponsor/GISH	Head Robotics Sponsor	11/15/22	Open

**Classified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Sara Avila	Paraeducator/.9375 FTE/ Starr	Assistant Secretary/ 1.0 FTE/Barr	11/02/22	L. Caldera
Tiara Corretjer	Preschool Paraeducator/ 1.0 FTE/Starr	Preschool Paraeducator/ 1.0 FTE/OLC	10/31/22	S. Gapp
Lavon Glines	Staff Accountant/1.0 FTE/ Kneale	Professional Accountant/ 1.0 FTE/Kneale	11/15/22	L. Forsythe
Philip Kuhl	Technical Support Specialist/ 1.0 FTE/Kneale	System Operations Coordinator/1.0 FTE/ Kneale	11/16/22	New Position

**Classified Changes(Continued)**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Robert Nelson	Assistant Custodian/ 1.0 FTE/Barr	Assistant Custodian/ 1.0 FTE/Walnut	11/28/22	B. Meza Amaya
Jaime Wattier	SIS Analyst/1.0 FTE/Kenale	SIS Senior Analyst/ 1.0 FTE/Kneale	11/16/22	New Position

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

## Grand Island Public Schools

### Fund Balances

Fiscal Year: 2022-2023

Month: December

Year: 2022

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	\$27,664,101.74	\$33,439,499.44	(\$32,161,220.55)	\$0.00	\$28,942,380.63
02	Depreciation	\$2,066,711.35	\$0.00	\$0.00	\$0.00	\$2,066,711.35
03	Employee Benefit	\$3,113,665.44	\$12,763.58	\$0.00	\$0.00	\$3,126,429.02
04	Contingency	\$1,020,635.89	\$4,315.78	\$0.00	\$0.00	\$1,024,951.67
05	Activities	\$2,671,445.35	\$933,632.07	(\$978,037.37)	\$0.00	\$2,627,040.05
06	School Nutrition	\$2,947,436.09	\$344,135.43	(\$2,130,492.04)	\$0.00	\$1,161,079.48
07	Bond	\$7,315,997.68	\$2,025,956.09	(\$500.00)	\$0.00	\$9,341,453.77
08	Special Building	\$2,242,270.65	\$122,246.69	(\$181,935.30)	\$0.00	\$2,182,582.04
09	Qualified Capitol Purpose Undertaking	\$1,248,298.58	\$367,987.86	\$0.00	\$0.00	\$1,616,286.44
10	Cooperative	\$711,935.17	\$0.00	(\$179,999.99)	\$0.00	\$531,935.18
Grand Total:		\$51,002,497.94	\$37,250,536.94	(\$35,632,185.25)	\$0.00	\$52,620,849.63

End of Report



# Informational Packet

2022



# Table of Contents

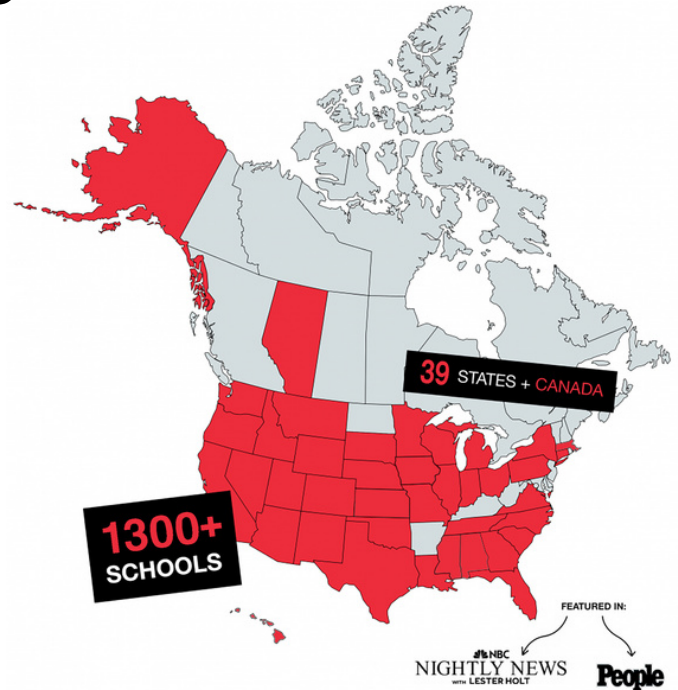
<b>Program Summary</b>	<b>Page 2</b>
<b>Research Findings</b>	<b>Page 2</b>
<b>The First Hope Squad</b>	<b>Page 3</b>
<b>Hope Squad Goals</b>	<b>Page 3</b>
<b>How to Get Started</b>	<b>Page 4</b>
<b>Contact Us</b>	<b>Page 5</b>
<b>Administrator Approval</b>	<b>Page 5</b>
<b>Mental Health Partnership</b>	<b>Page 5</b>
<b>Program Cost</b>	<b>Page 6</b>
<b>Select Advisors</b>	<b>Page 7</b>
<b>Training Options</b>	<b>Page 7</b>
<b>Students Nominations</b>	<b>Page 8</b>
<b>Parent Permission</b>	<b>Page 8</b>

# Program Summary

Hope Squad's story began in Utah in 1999. Amid growing concerns over suicides in his district, high school principal Dr. Greg Hudnall made it his mission to prevent youth suicide.

When Dr. Hudnall was promoted to the district office, he organized the Hope Task Force and created the Circles4Hope model. Circles4Hope brings together schools, communities, and mental health agencies.

Dr. Hudnall's team learned that most young people who die by suicide gave a warning sign or told a friend of their struggles, but the majority of those friends never told an adult. In 2004, the team started a pilot program, a Hope Squad, to train students to identify struggling peers and refer them to trusted adults.



# Research Findings

Hope Squad curriculum is effective in improving the knowledge, skills, and self-efficacy of members. Hope Squad members experience low burnout and stress when assisting peers (Wright-Berryman et al., 2018).

Recent findings from year one of the Ohio Hope Squad Comparison Study:

- Hope Squad schools have less suicide-related stigma than non-Hope Squad schools
- Stigma among males in Hope Squad schools showed a downward trend as compared to non-Hope Squad schools
- Hope Squad schools had significantly more referrals from all students compared to non-Hope Squad schools (Wright-Berryman, Cramer, & Bishop, 2020, manuscript under review)

An analysis of suicide concern data shows that 25%-30% of all students seeing their counselors for suicide-related distress were referred by Hope Squad members and that 14% of those referred are getting hospitalized. This supports the idea that Hope Squads are referring students in urgent and critical need (Wright-Berryman et al. 2018). Additionally, current longitudinal trends in the data reveal that in subsequent years after implementation (year 1), student self-referrals and other student referrals of peers in distress increase, indicating that stigma is breaking down and comfort with help-seeking is increasing. To view Hope Squad's research papers, [click here](#).

# The First Hope Squad

Dr. Hudnall and his team went into Timpview High, a school near Brigham Young University, with 2,100 students in grades 9-12. At the time, it had more threats, attempts, and suicides than any other school in the district.

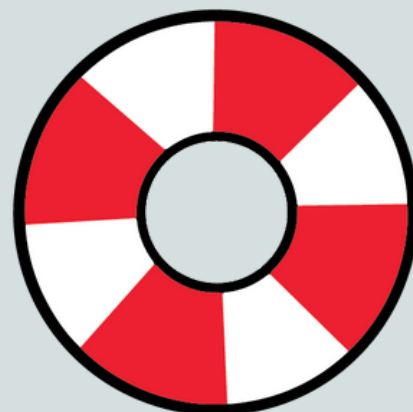


The team went to every English class, asking the students to name three peers they would feel comfortable talking to if they were struggling emotionally. After collecting thousands of surveys, the most remarkable thing happened: the same forty names rose to the top!

These students became the first Hope Squad members, trained to identify suicide warning signs in their peers and refer those peers to adults. After the first successful year, Dr. Hudnall implemented Hope Squads in every school in the Provo City School District: three high schools, three middle schools, and thirteen elementary schools—forever changing the district’s approach to suicide prevention. For nine years after this program was implemented, student suicides in the Provo City School District dropped to zero.

## Hope Squad Goals

1. Create a safe school environment
2. Promote connectedness
3. Support anti-bullying
4. Encourage mental wellness
5. Reduce mental health stigma
6. Prevent substance misuse



# HOPE S Q U A D<sup>®</sup>

## How to Get Started

Contact Us .....	Page 5
Administrator Approval .....	Page 5
Mental Health Partnership .....	Page 5
Program Cost .....	Page 6
Select Advisors .....	Page 7
Training Options .....	Page 7
Students Nominations .....	Page 8
Parent Permission .....	Page 8



## Contact Us

The first step to starting your Hope Squad is to email our team at [support@hopesquad.com](mailto:support@hopesquad.com). You will be contacted and informed of the next steps of the process.

## Administrator Approval

Getting administrator approval is an important step in the process. Hope Squad offers an initial phone consultation to help you identify your school's needs and goals for using a Hope Squad. Discussing the implementation of the Hope Squad program should be done with building-level administration to ensure that the program will be a success. If you are interested in implementing Hope Squad as a class, you will need administrator approval. Once details have been decided, the administration will sign the Hope Squad Affiliation Agreement, which will ensure that the program will remain sustainable.

## Mental Health Partnership

Hope Squad follows the Circles4Hope community model, which encourages collaboration of the entire community through community connections, school problems, and mental health partnerships. Schools participating in the Hope Squad program are required to have a partnership with a local mental health agency or health department, private mental health provider, or other mental health facilities.



School-based,  
peer-to-peer  
suicide prevention.

# Program Cost

There are three options for curriculum purchasing, based on school-specific needs and funds. Find pricing breakdowns for each package below.

## Basic Package

Elementary	Middle/Junior High	High School
Includes 8 Lessons per year	Includes 9 Lessons per year	Includes 9 Lessons per year
Full Curriculum (years 1-3)	Full Curriculum (years 1-3)	Full Curriculum (years 1-4)
<b>\$4,200</b>	<b>\$6,000</b>	<b>\$8,000</b>
1 Year Curriculum	1 Year Curriculum	1 Year Curriculum
<b>\$1,400</b> billed annually for 3 years	<b>\$2,000</b> billed annually for 3 years	<b>\$2,000</b> billed annually for 4 years
Continued Membership (after 3 years)	Continued Membership (after 3 years)	Continued Membership (after 4 years)
<b>\$550</b> billed annually	<b>\$550</b> billed annually	<b>\$550</b> billed annually

## Standard Package

Elementary	Middle/Junior High	High School
Includes 16 Lessons per year	Includes 18 Lessons per year	Includes 18 Lessons per year
Full Curriculum (years 1-3)	Full Curriculum (years 1-3)	Full Curriculum (years 1-4)
<b>\$5,100</b>	<b>\$8,100</b>	<b>\$10,000</b>
1 Year Curriculum	1 Year Curriculum	1 Year Curriculum
<b>\$1,700</b> billed annually for 3 years	<b>\$2,700</b> billed annually for 3 years	<b>\$2,500</b> billed annually for 4 years
Continued Membership (after 3 years)	Continued Membership (after 3 years)	Continued Membership (after 4 years)
<b>\$550</b> billed annually	<b>\$550</b> billed annually	<b>\$550</b> billed annually

## Premium Package

Elementary	Middle/Junior High	High School
Includes 24 Lessons per year	Includes 27 Lessons per year	Includes 27 Lessons per year
Full Curriculum (years 1-3)	Full Curriculum (years 1-3)	Full Curriculum (years 1-4)
<b>\$6,000</b>	<b>\$10,200</b>	<b>\$12,000</b>
1 Year Curriculum	1 Year Curriculum	1 Year Curriculum
<b>\$2,000</b> billed annually for 3 years	<b>\$3,500</b> billed annually for 3 years	<b>\$3,000</b> billed annually for 4 years
Continued Membership (after 3 years)	Continued Membership (after 3 years)	Continued Membership (after 4 years)
<b>\$550</b> billed annually	<b>\$550</b> billed annually	<b>\$550</b> billed annually

## The following items are provided electronically for each Hope Squad:

### Curriculum

- Hope Squad Curriculum
- Google Slides / PowerPoint presentations for each lesson
- Supplemental lessons
- Mental health break lessons
- Literature recommendations
- Videos / PowerPoints to train staff, parents, and community
- Student workbooks & parent manuals

### Support

- Monthly newsletters for advisors
- Monthly support calls
- Monthly mental wellness newsletters for school community\*
- Two mental wellness teacher newsletters (one each semester)
- Family mental health lessons\*
- Technical assistance & support
- Research & data information

\*Available in English & Spanish



School-based,  
peer-to-peer  
suicide prevention.

# Licensed Advisor Training

## What do licensed advisors do?

Advisors organize and run the Hope Squad. They are responsible for squad member nominations and selection, running a Hope Squad parent meeting, collecting permission forms, teaching the Hope Squad curriculum, organizing school-wide activities, collecting Squad data, and monitoring squad members' self-care needs.

## What is covered in the training?

Licensed Advisor training provides Hope Squad advisors with the tools they need to run a successful Squad. The course teaches advisors the basics of suicide prevention, what a Hope Squad is, and the Hope Squad process. By the end of the advisor training, advisors will understand how to execute the program and maintain program fidelity.

## Who should be trained?

Any teacher, administrator, staff member, or parent can be a Hope Squad advisor. We recommend selecting individuals who are interested in suicide prevention and mental health and working with a wide range of students.

## How many people should be trained?

All advisors should be trained. The number of advisors per school depends on the school enrollment and what is needed to run a successful squad. Typically, each program will have 2-3 advisors. The training cost for advisors is broken down below.

## How do I sign up for a training date?

To sign up, email [support@hopesquad.com](mailto:support@hopesquad.com) and let us know which type of training you would like to complete. See training options below.

### Training Options & Cost

Training Option	Cost
Self-Paced Online (via Kajabi)	\$400/person
Live Online (via Zoom)	\$600/person
In-Person (Provo, UT)	\$800/person
On-Site (with a Master Trainer)*	\$2,500 + \$1,500 (travel expenses)
On-Site (with Dr. Greg Hudnall)*	\$5,000 + \$1,500 (travel expenses)

**\*On-site training is limited to 15 advisors per training. For additional advisors, the cost is \$400 per attendee.**

### Additional training/meetings offered on-site by Dr. Hudnall

- Community Circles4Hope (50 minutes)
- Suicide Prevention (50 minutes)
- Hope Squad Students (30 minutes)
- Hope Squad Parents (50 minutes)
- School Staff/Community (50 minutes)

# Student Nominations

Hope Squad members are chosen by their peers through a school-wide nomination process. They are chosen for being concerned about others, good at listening, easy to talk to, and someone you could turn to if you needed a friend. Generally, a Hope Squad is made up of roughly 8-10 students per grade level. However, the size of the Squad can be adjusted to fit a school's size and need. Once students have completed the nomination form, advisors and administrators compile a list of nominees based on who is most frequently listed. This list should be reviewed by advisors to remove and add names as needed. It is also critical to consider school demographics when selecting Squad members so all school groups are represented.

# Parent Meeting

After the member list is approved, orientation invitations are sent to both the selected students and their parents. All Hope Squad members are required to have a signed parent permission form before they can officially join the Squad.

Parents play an important role in deciding if their child is a good fit for the Hope Squad, monitoring their child's behavior as a Hope Squad member, and supporting the Hope Squad program.

Parent Manuals are given to Hope Squad Parents to help educate them on different mental health lessons. The manuals are available in the advisor portal and can be emailed to the Hope Squad Parents. These curriculum packets are available so that the parents can help provide their own children with additional mental and emotional support. They also summarize what their child is learning and help generate mental health discussions in their own home.



# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** Hire an additional 1 FTE Social Worker for West Lawn Elementary

**Submitted By:** Dr. Mintken

**Date:** 11/7/22

## 1. What is the identified need?

West Lawn serves approx.300 students. Within the past 6 years, there has been a transition of principal leadership and staff turnover. The pandemic has had an impact on our students resulting in an increased number of students in need of additional support behaviorally and academically. The West Lawn staff is committed to Every Student, Every Day a Success. With eight teachers in their first year of teaching (and seven teachers in their second or third year), there is a collective focus on building strong tier I systems, learning the standards, maximizing the curriculum resources, implementing positive supports, and balancing work/life. This requires intentional support, time and feedback. The current allocated social/emotional support for students is a 1.0 FTE counselor and .6 FTE social worker. This level of support has created inconsistencies in the delivery and implementation of student plans resulting in more out of class time for students and required additional time from the principal and academic coach in supporting students. In order to provide the needed support for teachers, it is critical for the principal and the academic coach to be in classrooms providing feedback and coaching everyday.

Adding full time additional SW time to WL will provide the opportunity for more consistent implementation of plans, potentially allow for on-site therapy (depending on certification) and allow for the ability to build relationships with parents and families. This will also serve as a system of support that can strengthen the leadership teams (Counselor, SW, Principal, Academic Coach) ability to meet the needs of students and staff.

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

Obj. 1.3 Every student learns in a safe and resourced environment  
Obj. 3 Every student is socially and emotionally equipped to thrive in school and in life, Every student will have meaningful, personal connections to support their own well-being and develop their confidence, resilience and adaptability.

## 3. Proposed Action

Approve the additional Social Worker FTE, advertise and hire as soon as possible. Once hired, the School Social Worker will assist in supporting the full implementation of positive behavior supports at West Lawn. Our staff and students need systematic support in Tier 1. The social worker will also assist with mental health concerns, behavioral concerns, academic and classroom support.

## 4. Data/Research Assessed

Currently, a social worker is at WL 3 days a week.

Attendance: West Lawn Elementary has the highest rate of chronic absenteeism of the GIPS elementary schools at 28%.

The role of the school social worker as outlined in the SSWAA School Social Work National Practice Model includes:

- Provision of evidence-based education, behavior, and mental health services.
- Promotion of a school climate and culture conducive to student learning and teaching excellence.
- Maximization of access to school-based and community-based resources (Frey et al., 2012; Kelly et al., 2016; SSWAA, 2013).

[School Social Worker Association](#) describes how school social workers are well positioned to help lead Multi-tiered System of Support efforts. Effective MTSS requires:

- Adequate access to school-employed specialized instructional support personnel (e.g., school social workers, school counselors, school psychologists, and school nurses) and community-based services;
- Integration of services, including mental health, behavioral, and academic supports and schoolbased and community services;
- Adequate staff time for planning and problem solving;
- Effective collection, evaluation, interpretation, and use of data; and,
- Patience, commitment, and strong leadership. (Avant & Lindsey, 2015; Kelly, 2014; Kelly, Frey, Alvarez, Berzin, Shaffer, & O'Brien, 2010; Lucio, Campbell, & Kelly, 2020)

## 5. Stakeholder Group(s) Involved

West Lawn Students, staff, and families

## 6. Summary

School social workers provide direct and indirect services to students, families, and school personnel to promote and support students' academic and social successes. School Social Workers are trained mental health professionals who can assist with mental health concerns, behavioral concerns, positive behavioral support, academic, and classroom support, consultation with teachers, parents, and administrators as well as provide individual and group counseling/therapy. School social workers are instrumental in furthering the mission of the schools which is to provide a setting for teaching, learning, and for the attainment of competence and confidence. This is an immediate need.

## 7. Fiscal Impact

**Amount:** \$35,000-45,000

**Source:** Title I funds

**Details:** Sustainability of the position will require a yearly budget of \$65,000-\$80,000 depending on level of education and experience of the candidate.

## 8. Person(s) Responsible for Implementation

Dr. Mintken

## 9. Implementation Plan

### ▲ Monitor/ Evaluate

**Actions:**

**Timeline:**

### ▲ Board Report/Follow-Up

**Actions:**

**Timeline:**

1 month

3 months

6 months

annually

N/A

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** Use Title funds for an additional .5 general education paraeducator

**Submitted By:** Angie Eberle

**Date:** 11/28/22

## 1. What is the identified need?

At Dodge, we had a .5 secretary position open. This fall, I had it approved through HR to change this from a .5 secretary position to a .5 para position as that fit our needs better. We were recently able to hire to fill this position. I would like to make this a full time position by using my Title 1 funds to pay for the other .5 part of this position.

Currently we have 4 general education paras for 18 classrooms. At Dodge we have our K-1 (four sections of each grade level) student needs covered by 2 bilingual paras and 1 general education para. We have another general education para divided between our four sections of 1st and three sections of 2nd grades. We have 2 general education paras that assist in our 4th and 5th grades (two sections each with 26-27 students in each section). It is difficult to find time to schedule para support in our 2nd and 3rd grades where needs are just as high as our other grade levels (see data below). Making this a full time position would help ensure all of our grade levels are getting adequate support.

This would be a long-term position. I understand that our Title allotments change every year. Having support in our 2nd and 3rd grade classrooms will help Dodge better meet our school improvement goal of getting 70% of our students on-track in Reading and in Math. Our paras provide whole group support during instruction, keeping students engaged and on task. They help with small groups by providing interventions or giving extra practice on reading and math skills. Our paras once in a while are able to provide one-on-one support for students with social-emotional needs or academic needs. Dodge teachers are efficient in utilizing our paraeducator staff so they are able to meet all of their students' needs.

If we are able to extend our current .5 position, this hire has already been through the district para training and is willing to go full time.

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

GIPS Success Measure 1.3 - Every student learns in a safe and resourced environment.  
GIPS Success Measure 3.1 - Every student is provided a personalized environment for learning.

## 3. Proposed Action

Extend my .5 para position to 1.0 using Dodge Title funds for the other .5.

## 4. Data/Research Assessed

The following is data to show our Tier 1 needs in 2nd and 3rd grades. Having more paraeducator support will help our teachers individualize supports for our students.

In 2nd grade-  
Bonk=25 students with 16% SE  
Mc/K=24 students with 8% SE  
Warner=22 students with 23% SE  
Overall= 71 students with 15% SE

In second grade we have 44% of the students with an IRIP plan and 33% have a math plan.

We had 31% of our second graders who were either beginning or developing on the first math benchmark.

In 3rd grade-  
Peng=24 students with 17% SE  
Rice=24 students with 25% SE  
Samelson=21 students with 19% SE  
Overall= 69 students with 20% SE

In third grade we have 26% of the students with an IRIP plan and 28% have a math plan.

We had 37% of our third graders who were either beginning or developing on the first math benchmark.

## 5. Stakeholder Group(s) Involved

Dodge 2nd and 3rd grade teachers and students

## 6. Summary

Being able to extend this .5 paraeducator position to 1.0 would help give teachers in our 2nd and 3rd grades more supports needed for these students' success.

## 7. Fiscal Impact

**Amount:** \$7,000

**Source:** Title 1 funds

**Details:**

## 8. Person(s) Responsible for Implementation

Angie Eberle

## 9. Implementation Plan

### ▲ Monitor/ Evaluate

**Actions:**

**Timeline:**

▲ **Board Report/Follow-Up**

**Actions:**

**Timeline:**     1 month     3 months     6 months     annually     N/A

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** High School EL Newcomer Teacher

**Submitted By:** Jeff Gilbertson, Matt Wichman, Calvin Hubbard, Amanda Levos

**Date:** 11/30/2022

## 1. What is the identified need?

We are experiencing a significant increase in the number of English Learner (EL) Newcomers enrolling at Grand Island Senior High.

- As of November 30, 2022 -- 124 Newcomers (plus 5 in the registration process at the Welcome Center)
- At the end of May 2022 -- 92 Newcomers
- At the end of May 2021 -- 68 Newcomers
- At the end of May 2020 -- 93 Newcomers

The student profile has also changed over this past year. 50% of our students enrolling are between 17-19 years old. 50% of the students are from Guatemala, many with limited or interrupted formal educational experiences. About 39% of our **Newcomers come to GIPS without high school credits. The grades completed in their home country range from first through eighth grade.**

Our current Newcomer classes are reaching 30+ students in a class, making it more difficult to fill in foundational skill gaps and provide individualized instruction to set students up for success as they transition to Sheltered Instruction core class and their path toward graduation.

**420 students identified as ELs at GISH (30% Newcomers).**

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

The Newcomer Program is specifically designed to provide language instruction to recently arrived students that have demonstrated limited English language proficiency. The program supports language development, foundational content academic knowledge and skills, acclimation to the U.S. School System, and parent/family engagement.

The Newcomer Program aligns with multiple success measures within our strategic plan, including developing literacy skills across disciplines and graduating college, career, and community-ready.

## 3. Proposed Action

We currently have 4 Newcomer teachers organized by content area (ELA, Math, Science, and Social Studies). We would like to hire an additional Newcomer teacher to support conversational English to build their academic, social, and language development needs and to focus on college and career readiness skills provided through the Freshman Seminar. Our students miss out on this course to advance to foundational pathway courses when they transition out of the Newcomer Program.

#### 4. Data/Research Assessed

***We had 32 more Newcomers in November than we ended the 21-22 school year.***

Though we can not predict numbers for the rest of the year, we know that there may be students in Grand Island who are not enrolled in a school based on the Department of Labor investigation at JBS. Recently a federal judge blocked the Title 42 rule that allowed the expulsion of migrants at the US-Mexico border.

The [NDE Rule 15](#) does not have suggested class sizes for EL programming. Dr. Levos is on a state-wide team looking into guidance as many school districts across the state are experiencing a growth in EL numbers. Based on conversations, GI is on the higher end of EL student to EL teacher ratio.

#### 5. Stakeholder Group(s) Involved

GISH EL Newcomer Teachers  
GISH Administration - Jeff Gilbertson, Matt Wichman, Calvin Hubbard  
District EL Coordinator - Amanda Levos

#### 6. Summary

By hiring a 5th Newcomer teacher, we can provide additional learning experiences and support for our growing number of EL Newcomer students. The path to graduation looks different for each student based on their strengths and areas of growth in language and academics. ELs have a civil right to enroll in public school until they turn 21. Our program continues to grow and adjust to meet the needs of our students so that they have a pathway to graduate high school.

#### 7. Fiscal Impact

Amount:

Source:

Details:

1 FTE Teacher Salary

#### 8. Person(s) Responsible for Implementation

GISH Administration team with support from the district EL Program.

#### 9. Implementation Plan

##### ▲ Monitor/ Evaluate

Actions:

Timeline:

##### ▲ Board Report/Follow-Up

Actions:

Timeline:

1 month     3 months     6 months     annually     N/A



# 2023/24 GIPS Staff Calendar

DRAFT (4) 10/24/22 RDEXTER

Month	Su	Mo	Tu	We	Th	Fr	Sa	Tchr	Stu	Notes
	30	31	1	2	3	4	5			Aug 4 and 7,8 = New Teachers
Aug 2023	6	7	8	9	10	11	12			Aug 9=Bldg PD; Aug 10=Dist Welcome/Bldg PD; Aug 11=Dist PL
	13	14	15	16	17	18	19			Aug 14=Plan/Prep
	20	21	22	23	24	25	26			Aug 15=k,6, & 9 only; k and 6 -2pm/6 and 9 - 2:15 dismissal
	27	28	29	30	31	1	2	18	13	Aug 16 = k-5 - 2pm dismissal; Aug 16,17,18 = 6-12 Full Days
Sep	3	4	5	6	7	8	9			Aug 17 = No Kdg; 1-5 = full day; Aug 18 = k-5 full day
	10	11	12	13	14	15	16			Sept 1 = Bldg PD
	17	18	19	20	21	22	23			Sept 4 = Labor Day
	24	25	26	27	28	29	30	19	18	Sept 22 = Dist PL
Oct	1	2	3	4	5	6	7			
	8	9	10	11	12	13	14			Oct 9-12 PTC; Oct 12=.5 Plan/Prep; k-5 2pm/6-12 2:15 dismissal
	15	16	17	18	19	20	21			Oct 13=Comp day; Oct 13=1 <sup>st</sup> Q
	22	23	24	25	26	27	28			Oct 27 = CIA/Bldg PD/Plan & Prep
	29	30	31	1	2	3	4	25	22	Nov 3=1 <sup>st</sup> Trimester
Nov	5	6	7	8	9	10	11			Nov 6=Plan/Prep
	12	13	14	15	16	17	18			
	19	20	21	22	23	24	25			Nov 20=Dist PL; Nov 21=CIA/Bldg PD/Plan/Prep
	26	27	28	29	30	1	2	17	14	Nov 22-24 = Fall Break
Dec	3	4	5	6	7	8	9			
	10	11	12	13	14	15	16			
	17	18	19	20	21	22	23			Dec 20=1 <sup>st</sup> Semester; k-5-2pm/6-12-2:15 dismissal
	24	25	26	27	28	29	30	13	13	Dec 21 – Jan 2 = Winter Break
	31	1	2	3	4	5	6			Jan 3=Plan/Prep
Jan 2024	7	8	9	10	11	12	13			Jan 15 = Dist PL
	14	15	16	17	18	19	20			
	21	22	23	24	25	26	27			
	28	29	30	31	1	2	3	23	21	Feb 9 = CIA/Bldg PD/Plan & Prep
Feb	4	5	6	7	8	9	10			Feb 9=2 <sup>nd</sup> Trimester
	11	12	13	14	15	16	17			Feb 12-15 PTC; Feb 15=.5 Plan/Prep; k-5 2pm/6-12 2:15 dismissal
	18	19	20	21	22	23	24			Feb 16 = Comp Day
	25	26	27	28	29	1	2	20	16	March 1=Plan/Prep
Mar	3	4	5	6	7	8	9			March 4-8 Spring Break
	10	11	12	13	14	15	16			
	17	18	19	20	21	22	23			
	24	25	26	27	28	29	30	14	14	March 29-April 1 = April Break
	31	1	2	3	4	5	6			
Apr	7	8	9	10	11	12	13			
	14	15	16	17	18	19	20			April 19 = CIA CIA/Bldg PD/Plan & Prep
	21	22	23	24	25	26	27			
	28	29	30	1	2	3	4	24	23	
May	5	6	7	8	9	10	11			May 12=GISH Graduation
	12	13	14	15	16	17	18			May 22=Last Day; 11am dismissal; .5 Bldg PD
	19	20	21	22	23	24	25	14	12.5	May 23=Plan/Prep
	26	27	28	29	30	31	1			May 24-May 31= Emergency make-up days

Students = 166.5  
Teachers = 187  
Plan/Prep = 8  
Prof Dev = 9.5  
PTC = 3

Quarters: Oct 13; Dec 20; March 1; May 22  
Trimesters: Nov 3; Feb 9; May 22

Elementary = 8am to 3:05pm = 1082.25 hours  
MS = 8:15am to 3:45pm = 1165.5 hours  
GISH = 8:05am to 3:30pm = 1165 hours

## 2111 BOARD OPERATING PRINCIPLES

We believe that the welfare of our community, state, and nation is directly impacted by our educational system. We believe that each child should receive the best possible education relative to his or her abilities, interests, and potentialities. To this end, we believe that Board decisions regarding complex problems of organization, curricular offerings, and financial support should be made in terms of what is best for the student and by extension, the community, state, and nation.

In order to assure maximum efforts toward this goal, the Board believes high ethical standards on the part of all Board members must be maintained in all personal and public activities. The following Operating Principles serve to guide individual board member interaction as we carry out the duties and responsibilities of board members, as well as to provide information to the public concerning the duties and responsibilities of the Board of Education as a collective whole.

(Policy: [1310](#), [2120](#), [2215](#))

### **I. Educational Advocate**

#### **Vision:**

Student are prepared to make positive contributions to society and thrive in an ever changing world.

#### **Mission Statement:**

Every student, every day, a success! In educating students, we teach hearts as well as minds.

#### **Student Commitments:**

Within the school district of Grand Island

- Every student will be taught to read, write, and communicate effectively; solve problems; acquire and apply knowledge; and demonstrate mastery through performance to the best of the student's abilities;
- Every student will be treated with fairness and dignity;
- Every student will be honored for their unique qualities and backgrounds;
- Every student will experience a sense of belonging, contribution, and success;
- Every student will develop responsibility and show respect for others as well as oneself;
- Every student will have equitable access to high-quality learning; and
- Every student will learn in an inclusive and anti-discriminatory environment.

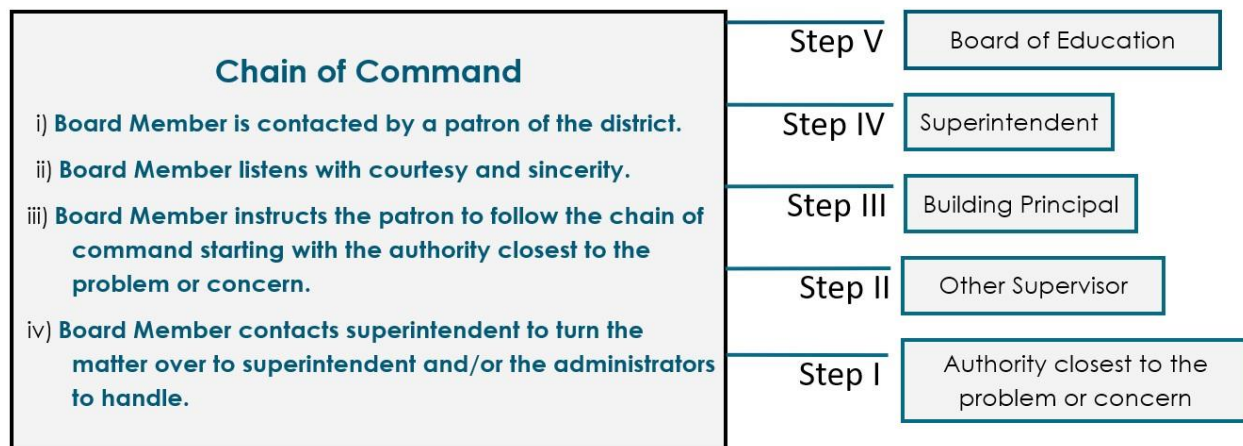
### **II. Process for Addressing Public and Board Issues**

#### **Public**

**Statement:** We will encourage the public to use the chain of command to address concerns in the following manner:

- A. Listen to the individual's concern.
- B. Explain that the board and administrative team have established a process for handling concerns starting with the immediate person responsible.
  1. Encourage the person to follow the established chain of command. Ask if he or she has discussed the issue with the person immediately responsible (for example, a teacher or coach).
  2. If so, ask if he or she has discussed the issue with the supervisor of the individual (for example, the Principal or Activities Director).
  3. If so, ask if he or she has discussed the issue with the Superintendent.
  4. Assure the person that the Superintendent will be informed of a significant complaint. However, affirm the chain of command procedure must be followed.
- C. Significant complaints will be reported to the Superintendent by the board member.

(Policy: [2480](#))



### **Board Member**

**Statement:** We believe as an individual board member we have no individual power, and our power comes from being a part of a group of nine. When concerns are raised, there is a proper protocol to follow in response to the concern. The protocol is as follows:

- A. The Superintendent will be notified of issues that are causing concern for the board member, including individual or collected board concerns regarding staff or district operations.
- B. The Superintendent will be the recipient of appropriate information regarding issues needing investigation (i.e., names of people making complaints, specific instances regarding the complaint, etc.).
- C. If we have concerns about another board member:
  - The concern should first be shared personally with the board member.
  - If a resolution is not reached between the two board members, concerns will be directed to the Board President.
  - There may be times the resolution will require a discussion with the entire Board of Education in an Executive Session.

(Policy: [2230](#))

### **III. Meeting Format**

**Statement:** We will conduct our meetings in accordance with the Nebraska Open Meeting Laws and in an orderly fashion.

#### **Board Meetings**

- A. Board meeting agendas will be developed cooperatively with the Board President, Vice-President, and Superintendent after receiving committee input. An individual board member may request that an item be added to the agenda.
- B. Issues will be presented as an informational item without a vote occurring to allow for full consideration and thought by board members.
  - 1. The vote on the issue will follow in the next month's meeting.
  - 2. There may be instances when an issue must be presented and voted on at the same monthly meeting.
- C. Executive Session will be used ONLY as necessary and consistent with Nebraska Open Meeting Laws.
- D. We welcome input from the public during the scheduled Request to Address the Board period of each board meeting. Patrons are requested to complete the "Request to address the Board" form and follow guidelines included on the form. The form is posted outside the doors to the boardroom.
  - Each individual addressing the board will be allowed 5 minutes. The Board of Education has the prerogative to limit speaking to 3 minutes when there are three or more patrons to allow speakers an opportunity to address the Board in a timely manner.
  - We will not engage in dialogue with patrons presenting to the Board

## Grand Island Public Schools

- The Board president and superintendent will identify staff to follow-up on information requested from patrons
  - The Board president may share a statement on behalf of the Board when addressing a major issue in the district
- E. Each board meeting during the academic year will have a portion of the meeting devoted to a segment on student success within the district.
- F. We will maintain a student board member program.
- (Policy: [2210](#), [2410](#), [2481](#))

### **Board of Education Committees**

- A. Standing committees will be established to allow issues to be reviewed in great length, so the monthly meetings are run efficiently and timely. The committees are:
1. Personnel
  2. Policy Review
  3. Facilities and Finance
  4. Leading for Learning (American Civics)
  5. Governance
- B. The district will establish and maintain additional committees as needed to include Ad hoc committees, task forces, and/or advisory councils or coalitions. The Board President will ask for interested participants, and provide opportunities for all board members to participate in these additional committees.
- C. All board committee agendas and minutes will be posted to an electronic Board Committee folder for all board members to view.
- D. The committees do not have power to take formal action on issues without a full vote of the Board of Education.
- ~~Non-committee board members wishing to attend specific committee meetings will make their request through the Superintendent's office.~~
- E. Non-committee Board members wishing to attend specific committee meetings will make their request through the Board President.
- F. Board committee ~~agendas are posted monthly to the Board consent agenda~~ ~~will report regularly at Board of Education meetings~~ to ensure that information discussed in committee is made public.
- G. Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education:
1. What is the identified need?
  2. Administrative Rationale for BOE Agenda
  3. Proposed Action
  4. Data/Research Assessed
  5. Stakeholder Group(s) Involved
  6. Equity Analysis
  7. Summary
  8. Fiscal Impact
  9. Persons Responsible for Implementation
  10. Implementation Plan: Monitor/Evaluate – Board Report/Follow-up
- (Policy: [2230](#))

### **Small Group Meetings with the Superintendent and Board Members**

- A. Each board member will have an opportunity to meet with the Superintendent and no more than three other board members on a monthly basis. The small group meetings will not violate the Open Meetings law.
- B. The meetings are intended to provide additional detail to board members about issues both negatively and positively impacting Grand Island Public Schools. No decision making will occur in the small group meetings.
- C. Summaries of the small group meetings will be shared with all board members to assure all board members receive the same information.

## **IV. Strategic Planning Process, Implementation, Monitoring, and Evaluation**

**Statement:**

The Board will annually review, revise, and/or adopt the district's vision, mission, student commitments, theory of action to improve student outcomes, and conduct a Board self-assessment. We will monitor progress toward goals by:

- A. Reviewing progress toward district goals at least quarterly by the full board;
- B. Focusing on increasing student learning and ensuring efficient use of education resources with Board agenda items connected to district goals in the monthly board meeting agenda; and
- C. Reflecting on Board progress using an assessment of operating principles or other tool approved by the Board.

**V. Board Leadership**

**Statement:** We believe effective team leadership is important for the positive progress of the Grand Island Public Schools system.

- A. Board President and Board Vice-President Positions
  - a. The positions of Board President and Board Vice-President shall be elected annually at the January Board of Education meeting.
  - b. Within two days following the November board meeting, the current Board President and Board Vice-President will notify the Board Secretary and the Board of Education of their interest and willingness to be considered for re-election of their positions.
  - c. Board members interested in being considered for Board President or Board Vice-President shall make their intentions known to the Board Secretary and the Board of Education on or before December 1<sup>st</sup>.
  - d. All board members expressing an interest in the positions will be subject to nomination for office at the January meeting.
  - e. The Board Secretary will facilitate the election process at the January meeting.
- B. The Board President will:
  - a. Manage the affairs of the Board of Education and
    - i. Ensure all board members are provided with the same information at approximately the same time on all issues.
    - ii. Ensure all board members are provided the opportunity to represent the Board of Education equally at official school, community, state and national functions.
    - iii. Monitor compliance with Operating Principles.
    - iv. Plan and participate in orientation sessions for new board members.
  - b. Establish the monthly agenda in conjunction with the Board Vice-President and Superintendent
  - c. Assign working board committees annually after the January meeting and after soliciting areas of interests from the board members.
  - d. Monitor compliance with legal requirements to Open Meetings laws.
  - e. Attend stakeholder meetings as determined by the Superintendent.
  - f. Sign documents as legally required and approved by the Board of Education.
  - g. Sign graduation diplomas.
  - h. Serve as ex-officio member of standing committees of the Board, and be available to substitute on any committee with an impending absence.
  - i. Conducts the annual performance evaluation of the Superintendent, compiling and communicating results. (By state statute, conduct two evaluations in the superintendents first year in the district)
  - j. Be the spokesperson for the Board of Education when called upon, including media inquiries.
  - k. Serve on the Labor Relations Committee or designate Board Vice-President.
  - l. Communicate Board of Education annual goals to the public.

(Policy: [2210](#), [2460](#))

- C. Board Vice-President will:
  - a. Plan and participate in orientation sessions for new board members.
  - b. Meet monthly with the Board President and Superintendent to plan meeting agendas.
  - c. Serve as Board President in all capacities in the absence of the Board President.

- D. Board Members (including President & Vice-President) will:
  - a. Attend all school board meetings.
  - b. Attend and participate in meetings on assigned committees.
  - c. Attend special meetings/functions of the district as requested or required (for example, graduation, specific school programs, etc).
  - d. Represent the Board of Education at official school, community, state and national functions.
  - e. Read and study all necessary documentation prior to discussion on issues or action items.
  - f. Personally uphold these operating principles, and hold fellow board members accountable.
- E. The Board of Education will:
  - a. Hire and evaluate the Superintendent's performance. The Superintendent is the only employee the Board oversees.
  - b. Adopt, review, and revise policy.
  - c. Establish the strategic plan goals for the District.
  - d. Establish a budget to reflect/support the strategic plan.
  - e. Advocate for public education.
- F. The Board of Education members will have the opportunity to participate in professional development:
  - a. The President and Vice-President will have the opportunity to attend local, state or national training they deem necessary. Additional money is available for the Board of Education officers to participate in professional development.
  - b. Other Board of Education members
    - i. All Board of Education members are strongly encouraged to attend the state NASB Conference in November of each year and area NASB meetings.
    - ii. In July of each year, Board of Education members will review all training opportunities available at the national level, for the upcoming school year.
    - iii. Board of Education members will provide their national conference preferences to the Board President by the first of August each year.
    - iv. The Board President will ask the Governance Committee to review the preferences and make decisions on whether or not all preferences can be accommodated based on cost and number of requests.
  - c. Special Professional Development
    - i. District strategic goals and/or initiatives may require travel for learning opportunities.
    - ii. The Governance Committee will review the need for special professional development and determine which Board of Education members will attend.

~~The Board of Education will have the opportunity to participate in professional development:  
d. Attend one national conference of their choosing for the budget year.  
e. Attend conferences as presenters as appropriate.  
f. Attend local, regional, and state BOE conferences.~~

(Policy: [2110](#), [2160](#), [2220](#), [2320](#))

## VI. Board of Education Collaboration

**Statement:** We will formulate and express decisions as a body of nine speaking with one voice.

- A. We each have the freedom, opportunity, and responsibility to express his or her own beliefs about quality education.
- B. We will listen to diverse opinions. We recognize and appreciate the diverse backgrounds and experiences of other board team members which lend themselves to unique individual perspectives on issues.
- C. We must maintain the appropriate balance between being a board member and a parent, spouse, employee, or friend by not utilizing our positions as board members to influence decisions on a personal level.
- D. We will be governed by the same rules that apply to all Grand Island Public Schools district staff with regards to access to and utilization of Grand Island Public Schools district resources. (such as technology agreement)

Grand Island Public Schools

- E. We will not utilize our position to gain access to confidential information that is not made available to all board members or is not necessary for the board member to have to complete their duties.
  - F. While we all have a personal point of view, our decisions will be based on the best interests of students.
  - G. We will engage only in designated meetings and not in “meetings before the meetings” or “meetings after the meetings”.
  - H. We will channel personal requests for information through the Superintendent’s office.
- (Policy: 2112)

*I have read this policy and will adhere to statements of ethics and the Board Operating principles.*

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Date

Policy Adopted: 10-5-00  
Policy Revised: 7-10-03  
Policy Revised: 1-11-07  
Policy Revised: 10.14.2010  
Policy Revised: 12.14.2017  
Policy Revised: 07.12.2018  
Policy Revised: 06.13.2019  
Policy Revised: 10.14.2021  
Policy Revised: ???.??.??

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** K-8 Amplify Science Renewal

**Submitted By:** Anya Covarrubias

**Date:** 10/31/2022

## 1. What is the identified need?

K-8 Amplify Science was purchased 7 years ago and is set to expire in June 2023. To ensure high-quality science instruction, we must renew Amplify Science for the 2023-2024 school year.

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

2.2 Every student has equitable access to rigorous, relevant coursework. Guaranteed and viable curriculum.

## 3. Proposed Action

The proposal includes:  
November 8th - L4L Board Presentation  
November 10th - Board Meeting Information  
December Board Meeting - Action

## 4. Data/Research Assessed

NSCAS-Science Data  
[Materials Evaluation Rubrics](#)  
NGSS Standard Alignment

## 5. Stakeholder Group(s) Involved

K-5 Science Task Force  
6-8 Science Task Force  
Elementary Science Coaches  
K-5 Classroom Teachers  
6-8 Classroom Teachers  
MS Instructional Coaches  
K-8 Principals  
K-8 Students

## 6. Summary

Amplify Science is a K-8 science curriculum that blends hands-on-investigations, literacy-rich activities, and interactive digital tools to empower students to think, read, write, and argue like real scientists and engineers.

It currently is the only Science Resource on Ed reports that meets NGSS standards and is top-rated.

We currently have numerous district task force-created resources such as

- Benchmark Assessments
- Learning Targets
- Success Criteria
- Interactive Science Walls
- Grading recommendations, and rubrics for each unit.

Renewing with Amplify Science will eliminate professional learning for a new resource and remake resources needed to meet district standards-based learning and equity expectations.

## 7. Fiscal Impact

Amount: \$531,775

Source: L4L

Details: K-5 Teacher Licenses (6 year) - \$104,895  
K-5 Student Interactive Licenses - \$220,480  
MS Teacher/Student Licenses (6 year) - \$206,400

## 8. Person(s) Responsible for Implementation

Anya Covarrubias and Ashley Tomjack

## 9. Implementation Plan

### ▲ Monitor/ Evaluate

Actions: Task Force Summer 2023  
Back to School 2023  
Curriculum Walks  
Monthly CIA

Timeline: 2023-2024

### ▲ Board Report/Follow-Up

Actions: L4L Board Committee Update

Timeline: \_\_\_ 1 month \_\_\_X\_ 3 months \_\_\_ 6 months \_\_\_ annually \_\_\_ N/A

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** Hire an additional 1 FTE Social Worker for West Lawn Elementary

**Submitted By:** Dr. Mintken

**Date:** 11/7/22

## 1. What is the identified need?

West Lawn serves approx.300 students. Within the past 6 years, there has been a transition of principal leadership and staff turnover. The pandemic has had an impact on our students resulting in an increased number of students in need of additional support behaviorally and academically. The West Lawn staff is committed to Every Student, Every Day a Success. With eight teachers in their first year of teaching (and seven teachers in their second or third year), there is a collective focus on building strong tier I systems, learning the standards, maximizing the curriculum resources, implementing positive supports, and balancing work/life. This requires intentional support, time and feedback. The current allocated social/emotional support for students is a 1.0 FTE counselor and .6 FTE social worker. This level of support has created inconsistencies in the delivery and implementation of student plans resulting in more out of class time for students and required additional time from the principal and academic coach in supporting students. In order to provide the needed support for teachers, it is critical for the principal and the academic coach to be in classrooms providing feedback and coaching everyday.

Adding full time additional SW time to WL will provide the opportunity for more consistent implementation of plans, potentially allow for on-site therapy (depending on certification) and allow for the ability to build relationships with parents and families. This will also serve as a system of support that can strengthen the leadership teams (Counselor, SW, Principal, Academic Coach) ability to meet the needs of students and staff.

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

Obj. 1.3 Every student learns in a safe and resourced environment  
Obj. 3 Every student is socially and emotionally equipped to thrive in school and in life, Every student will have meaningful, personal connections to support their own well-being and develop their confidence, resilience and adaptability.

## 3. Proposed Action

Approve the additional Social Worker FTE, advertise and hire as soon as possible. Once hired, the School Social Worker will assist in supporting the full implementation of positive behavior supports at West Lawn. Our staff and students need systematic support in Tier 1. The social worker will also assist with mental health concerns, behavioral concerns, academic and classroom support.

## 4. Data/Research Assessed

Currently, a social worker is at WL 3 days a week.

Attendance: West Lawn Elementary has the highest rate of chronic absenteeism of the GIPS elementary schools at 28%.

The role of the school social worker as outlined in the SSWAA School Social Work National Practice Model includes:

- Provision of evidence-based education, behavior, and mental health services.
- Promotion of a school climate and culture conducive to student learning and teaching excellence.
- Maximization of access to school-based and community-based resources (Frey et al., 2012; Kelly et al., 2016; SSWAA, 2013).

[School Social Worker Association](#) describes how school social workers are well positioned to help lead Multi-tiered System of Support efforts. Effective MTSS requires:

- Adequate access to school-employed specialized instructional support personnel (e.g., school social workers, school counselors, school psychologists, and school nurses) and community-based services;
- Integration of services, including mental health, behavioral, and academic supports and schoolbased and community services;
- Adequate staff time for planning and problem solving;
- Effective collection, evaluation, interpretation, and use of data; and,
- Patience, commitment, and strong leadership. (Avant & Lindsey, 2015; Kelly, 2014; Kelly, Frey, Alvarez, Berzin, Shaffer, & O'Brien, 2010; Lucio, Campbell, & Kelly, 2020)

## 5. Stakeholder Group(s) Involved

West Lawn Students, staff, and families

## 6. Summary

School social workers provide direct and indirect services to students, families, and school personnel to promote and support students' academic and social successes. School Social Workers are trained mental health professionals who can assist with mental health concerns, behavioral concerns, positive behavioral support, academic, and classroom support, consultation with teachers, parents, and administrators as well as provide individual and group counseling/therapy. School social workers are instrumental in furthering the mission of the schools which is to provide a setting for teaching, learning, and for the attainment of competence and confidence. This is an immediate need.

## 7. Fiscal Impact

**Amount:** \$35,000-45,000

**Source:** Title I funds

**Details:** Sustainability of the position will require a yearly budget of \$65,000-\$80,000 depending on level of education and experience of the candidate.

## 8. Person(s) Responsible for Implementation

Dr. Mintken

## 9. Implementation Plan

### ▲ Monitor/ Evaluate

**Actions:**

**Timeline:**

### ▲ Board Report/Follow-Up

**Actions:**

**Timeline:**

1 month

3 months

6 months

annually

N/A

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** Use Title funds for an additional .5 general education paraeducator

**Submitted By:** Angie Eberle

**Date:** 11/28/22

## 1. What is the identified need?

At Dodge, we had a .5 secretary position open. This fall, I had it approved through HR to change this from a .5 secretary position to a .5 para position as that fit our needs better. We were recently able to hire to fill this position. I would like to make this a full time position by using my Title 1 funds to pay for the other .5 part of this position.

Currently we have 4 general education paras for 18 classrooms. At Dodge we have our K-1 (four sections of each grade level) student needs covered by 2 bilingual paras and 1 general education para. We have another general education para divided between our four sections of 1st and three sections of 2nd grades. We have 2 general education paras that assist in our 4th and 5th grades (two sections each with 26-27 students in each section). It is difficult to find time to schedule para support in our 2nd and 3rd grades where needs are just as high as our other grade levels (see data below). Making this a full time position would help ensure all of our grade levels are getting adequate support.

This would be a long-term position. I understand that our Title allotments change every year. Having support in our 2nd and 3rd grade classrooms will help Dodge better meet our school improvement goal of getting 70% of our students on-track in Reading and in Math. Our paras provide whole group support during instruction, keeping students engaged and on task. They help with small groups by providing interventions or giving extra practice on reading and math skills. Our paras once in a while are able to provide one-on-one support for students with social-emotional needs or academic needs. Dodge teachers are efficient in utilizing our paraeducator staff so they are able to meet all of their students' needs.

If we are able to extend our current .5 position, this hire has already been through the district para training and is willing to go full time.

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

GIPS Success Measure 1.3 - Every student learns in a safe and resourced environment.  
GIPS Success Measure 3.1 - Every student is provided a personalized environment for learning.

## 3. Proposed Action

Extend my .5 para position to 1.0 using Dodge Title funds for the other .5.

## 4. Data/Research Assessed

The following is data to show our Tier 1 needs in 2nd and 3rd grades. Having more paraeducator support will help our teachers individualize supports for our students.

In 2nd grade-  
Bonk=25 students with 16% SE  
Mc/K=24 students with 8% SE  
Warner=22 students with 23% SE  
Overall= 71 students with 15% SE

In second grade we have 44% of the students with an IRIP plan and 33% have a math plan.

We had 31% of our second graders who were either beginning or developing on the first math benchmark.

In 3rd grade-  
Peng=24 students with 17% SE  
Rice=24 students with 25% SE  
Samelson=21 students with 19% SE  
Overall= 69 students with 20% SE

In third grade we have 26% of the students with an IRIP plan and 28% have a math plan.

We had 37% of our third graders who were either beginning or developing on the first math benchmark.

## 5. Stakeholder Group(s) Involved

Dodge 2nd and 3rd grade teachers and students

## 6. Summary

Being able to extend this .5 paraeducator position to 1.0 would help give teachers in our 2nd and 3rd grades more supports needed for these students' success.

## 7. Fiscal Impact

**Amount:** \$7,000

**Source:** Title 1 funds

**Details:**

## 8. Person(s) Responsible for Implementation

Angie Eberle

## 9. Implementation Plan

### ▲ Monitor/ Evaluate

**Actions:**

**Timeline:**

▲ **Board Report/Follow-Up**

**Actions:**

**Timeline:**     1 month     3 months     6 months     annually     N/A

# GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** High School EL Newcomer Teacher

**Submitted By:** Jeff Gilbertson, Matt Wichman, Calvin Hubbard, Amanda Levos

**Date:** 11/30/2022

## 1. What is the identified need?

We are experiencing a significant increase in the number of English Learner (EL) Newcomers enrolling at Grand Island Senior High.

- As of November 30, 2022 -- 124 Newcomers (plus 5 in the registration process at the Welcome Center)
- At the end of May 2022 -- 92 Newcomers
- At the end of May 2021 -- 68 Newcomers
- At the end of May 2020 -- 93 Newcomers

The student profile has also changed over this past year. 50% of our students enrolling are between 17-19 years old. 50% of the students are from Guatemala, many with limited or interrupted formal educational experiences. About 39% of our **Newcomers come to GIPS without high school credits. The grades completed in their home country range from first through eighth grade.**

Our current Newcomer classes are reaching 30+ students in a class, making it more difficult to fill in foundational skill gaps and provide individualized instruction to set students up for success as they transition to Sheltered Instruction core class and their path toward graduation.

**420 students identified as ELs at GISH (30% Newcomers).**

## 2. Administrative Rationale for BOE Agenda Item (connect to Strategic Plan Objectives/Success Measures)

The Newcomer Program is specifically designed to provide language instruction to recently arrived students that have demonstrated limited English language proficiency. The program supports language development, foundational content academic knowledge and skills, acclimation to the U.S. School System, and parent/family engagement.

The Newcomer Program aligns with multiple success measures within our strategic plan, including developing literacy skills across disciplines and graduating college, career, and community-ready.

## 3. Proposed Action

We currently have 4 Newcomer teachers organized by content area (ELA, Math, Science, and Social Studies). We would like to hire an additional Newcomer teacher to support conversational English to build their academic, social, and language development needs and to focus on college and career readiness skills provided through the Freshman Seminar. Our students miss out on this course to advance to foundational pathway courses when they transition out of the Newcomer Program.

#### 4. Data/Research Assessed

***We had 32 more Newcomers in November than we ended the 21-22 school year.***

Though we can not predict numbers for the rest of the year, we know that there may be students in Grand Island who are not enrolled in a school based on the Department of Labor investigation at JBS. Recently a federal judge blocked the Title 42 rule that allowed the expulsion of migrants at the US-Mexico border.

The [NDE Rule 15](#) does not have suggested class sizes for EL programming. Dr. Levos is on a state-wide team looking into guidance as many school districts across the state are experiencing a growth in EL numbers. Based on conversations, GI is on the higher end of EL student to EL teacher ratio.

#### 5. Stakeholder Group(s) Involved

GISH EL Newcomer Teachers  
GISH Administration - Jeff Gilbertson, Matt Wichman, Calvin Hubbard  
District EL Coordinator - Amanda Levos

#### 6. Summary

By hiring a 5th Newcomer teacher, we can provide additional learning experiences and support for our growing number of EL Newcomer students. The path to graduation looks different for each student based on their strengths and areas of growth in language and academics. ELs have a civil right to enroll in public school until they turn 21. Our program continues to grow and adjust to meet the needs of our students so that they have a pathway to graduate high school.

#### 7. Fiscal Impact

Amount:

Source:

Details:

1 FTE Teacher Salary

#### 8. Person(s) Responsible for Implementation

GISH Administration team with support from the district EL Program.

#### 9. Implementation Plan

##### ▲ Monitor/ Evaluate

Actions:

Timeline:

##### ▲ Board Report/Follow-Up

Actions:

Timeline:

1 month     3 months     6 months     annually     N/A



## GIPS NEEDS ANALYSIS



District Administration and/or Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education for information or action as deemed appropriate.

**Proposal:** Increase Special Education Para Pay

**Submitted By:** Human Resources, Special Education, and Finance Departments

**Date:** November 1, 2022

### 1. What is the identified need?

We need to increase para pay so we can attract new sped paras and find a way to retain current sped paras, so we do not keep losing their experience and trained skill set.

### 2. Administrative Rationale for BOE Agenda Item

### 3. Proposed Action

Three-pronged approach:

1. Provide a longevity stipend for SE para that have been with us for 2 years or more. The longevity stipends will be paid out in installments during the 2022-23 FY – first payment in December, and the second payment May; and
  - Structure for pay out:
    - 2-4 yrs = \$ 500
    - 5-9 yrs = \$ 1000
    - 10-20 yrs = \$ 1500
    - 21+ yrs = \$ 2500
    - TOTAL = \$ 67500 (+ benefits in addition - NDE said to plan 30%);
2. Increase SE para “base” or starting pay to \$15 for FY 2023-24;
3. Provide all SE paras currently making over \$15 an hour with an increase of \$.25 per hour (above the annual classified pay increase), starting in the 2023-24 FY.

\*Note: All “prongs” of this plan will include part-time and full time paras.

### 4. Data/Research Assessed

When Dr. Grover went on her last listening tour, one common theme she heard asked for in almost every building was to increase para pay, so we do not keep losing them to other jobs offering higher starting wages and new hire bonuses.

Since 2020-21 SY, it has been difficult to fill para positions and keep them filled in every building. During that year, SE Supervisory team interviewed 34/36 weeks of the year and were never able to fill all the FTE we have the bandwidth to hire, and during the 2021-22 SY, they did not interview as often because there were simply no applicants to interview.

HR reports that our SE para retention rate for new hires is about 30%. Our current base beginning para pay rate is significantly below the state average of \$16 per hour (including benefits).

We have talked with NDE, special education and finance departments, regarding the use of IDEA ARP and IDEA Base for these specific purposes, and received verbal and written confirmation that this three prong approach is an appropriate use of federal funds. We will need to make additions to the IDEA application for this year, and have paras complete a sign in time and effort log to get reimbursed.

## 5. Stakeholder Group(s) Involved

HR team, payroll team, SE Supervisors

## 6. Summary

This three-pronged approach to increasing para base pay rate and showing gratitude to our veteran paras with longevity stipends will make us competitive in the area and state level.

## 7. Fiscal Impact

**Amount:**

1. \$75,000 in longevity stipends this year; and
2. \$175,000 per year for \$15 base pay increase and \$0.25 per hour pay increase adjustment

**Source:**

1. IDEA ARP Base Grant funds; and
2. IDEA Base Grant funds.

**Details:**

## 8. Person(s) Responsible for Implementation

HR, Finance, Payroll, and Special Education Departments

1. The PSA's of SPED Paras entitled for the longevity bonuses, \$15.00 per hour minimum base pay, and the \$0.25 hourly rate increase for FY 2023-24 will be completed by the Human Resources Department
2. Payroll will process the longevity bonuses and wage increases for payment.
3. Special Education and Finance will work together to claim reimbursement of IDEA ARP Base Grant Funds and IDEA Base Grant Funds for the expenditures.

## 9. Implementation Plan

### Monitor/ Evaluate

**Actions:** November 2022 - HR, Payroll, Special Education, and Finance Departments work together to prepare the PSA's for the longevity bonuses and FY 2023-24 pay rate increases for SPED Paras.

November / December 2022 – Seek board approval for the expenditure and approval of the bonuses and pay increases.

December 2022 – Disburse first disbursement of longevity bonuses in conjunction with the December Payroll

March – Notify SPED Paras on the additional \$0.25 per hour increase and the minimum \$15.00 per hour pay rate, as part of the “intent to return process” for the purpose of encouraging them to return for the 2023-24 school year.

May 2023 - Disburse first disbursement of longevity bonuses in conjunction with the May Payroll

**Timeline:**

**Follow-Up**

**F/U with:**     **Cabinet**     **Board**     **Board Committee:** \_\_\_\_\_

**Actions:**

**Timeline:**     **1 month**     **3 months**     **6 months**     **annually**     **N/A**

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**August 31, 2022**

## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS	7
FINANCIAL STATEMENTS - MODIFIED CASH BASIS	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Balance Sheet - Governmental Funds	16
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	17
Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	19
Statement of Net Position - Proprietary Fund	20
Reconciliation of the Statement of Net Position - Proprietary Fund to the Government-wide Statement of Net Position	21
Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Fund	22
Reconciliation of the Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Funds to the Statement of Activities	23
Notes to Financial Statements	24
SUPPLEMENTARY AND OTHER INFORMATION	
Budgetary Comparison Schedules	
General Fund	57
Special Building Fund	59
Depreciation Fund	60
Qualified Capital Purpose Fund	61
Cooperative Fund	62
Bond Fund	63

## TABLE OF CONTENTS, Continued

	Page
SUPPLEMENTARY AND OTHER INFORMATION, continued	
Combined Balance Sheet - Other Governmental Funds	64
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances - Other Governmental Funds	65
Statement of Cash Receipts, Disbursements, and Fund Balance - Activity Fund	66
Statement of Accounts with County Treasurers - Hall and Merrick County Treasurers	76
Comparative Statistical Data and Graphs	77
SINGLE AUDIT REPORTS	
Schedule of Expenditures of Federal Awards	82
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 <i>Government Auditing Standards</i>	84
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	86
Schedule of Findings and Questioned Costs	90
Summary Schedule of Prior Audit Findings	93

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis 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, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note A.

#### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hall County School District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter—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 opinions are not modified with respect to this matter.

#### Emphasis of Matter—Omitted Component Unit

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, 2022, 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, 2022. Our report is expected to be issued during November 2022.

### **Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hall County School District #2's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Hall County School District #2's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hall County School District #2's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary 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 accompanying combining nonmajor funds combining statements, Activity Fund statement of cash receipts, disbursements, and fund balance, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 second 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.

### **Other Information**

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis, budgetary comparison schedules, county treasurer statements of receipts and disbursements, and comparative statistical data and graphs, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, 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 the School District's 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.

Grand Island, Nebraska  
October 27, 2022

DRAFT

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For The Year Ended August 31, 2022**

---

**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, 2022. 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 increased its governmental funds cash reserves by \$3.5 million, with the General Fund cash reserves making up \$2.7 million of the increase, and the Depreciation Fund making up \$1.1 million of the increase.
- General Fund revenues were \$126.7 million, \$2.7 million more than expenses.
- General Fund operational costs were \$123.9 million, a 4.7 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:
  - Dodge roof project
  - Howard roof project
  - Memorial Stadium project
  - Wireless access switches
  - Furniture for the preschool
- Major additional capital investment in both new and renovated spaces currently under design and development include, but are not limited to:
  - CHI – Saint Francis and GIPS are working on developing the 8<sup>th</sup> floor of the hospital tower for the Academies of Grand Island Senior High School Academy of Medical Sciences.
  - Construction in progress on GISH addition
  - Construction in progress on Gates addition/renovation
  - Construction in progress on Knickrehm HVAC project

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

---

- Grand Island Public Schools student enrollment increased from the prior year. The official (October 1 snapshot) pre-kindergarten through twelfth grade student count of 9,992, down from 10,069 in 2019, represents a 1.66 percent increase from the prior year with a three-year enrollment decrease of 0.76 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, 2022**

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

**Net Position**

The District's combined net position was higher on August 31, 2022 than it was the year before, increasing 3.0 percent to \$100.7 million. This increase in the District's financial position came from both its governmental activities, the net position of which increased \$2.0 million to \$95.0 million and its business-type activities, the net position of which increased \$0.9 million to \$5.7 million.

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

	August 31, <u>2022</u>	August 31, <u>2021</u>	Increase (Decrease)
<b>Assets:</b>			
Current assets	\$ 51,002,498	\$ 46,482,212	\$ 4,520,286
Capital assets	144,874,735	151,457,216	(6,582,481)
Total assets	<u>195,877,233</u>	<u>197,939,428</u>	<u>(2,062,195)</u>
<b>Liabilities:</b>			
Current liabilities	4,902,000	4,989,000	(87,000)
Long-term liabilities	90,288,000	95,190,000	(4,902,000)
Total liabilities	<u>95,190,000</u>	<u>100,179,000</u>	<u>(4,989,000)</u>
<b>Net position:</b>			
Net investment in capital assets	49,684,735	51,278,216	(1,593,481)
<b>Restricted for:</b>			
Debt service	7,315,998	7,290,222	25,776
Building additions/ improvements	2,242,271	2,320,636	(78,365)
Qualified capital purposes	1,248,299	1,103,544	144,755
Unrestricted	40,195,930	35,767,810	4,428,120
Total net position	<u>\$ 100,687,233</u>	<u>\$ 97,760,428</u>	<u>\$ 2,926,805</u>

**Governmental Activities**

Revenues for the District's governmental activities were \$138.0 million, while total expenses were \$136.0 million. The increase in net position for governmental activities was \$2.0 million in 2022.

The increase in net position for the year ended August 31, 2022 was due primarily to increased Federal program reimbursement, as some Federal grant expenditures for the year ended August 31, 2021 were reimbursed during the year ended August 31, 2022.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

**Governmental Activities, continued**

Strong economic growth, as measured by investment in real estate and building, coupled with aggressive reassessment practices, led to a 6.3 percent increase in property valuation. This contributed in General Fund tax asking increasing \$2.3 million (6.3 percent).

The cost of all governmental activities this year was \$136.0 million. Federal and State governments subsidized certain programs with grants and contributions (\$24.9 million). Most of the District's costs (\$109.5 million), however, were financed by District and State taxpayers. This portion of governmental activities was financed with \$50.3 million in property taxes and \$57.1 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>2022</u>	<u>2021</u>	
Receipts:			
Charges for services	\$ 2,978,609	\$ 2,252,535	\$ 726,074
Operating grants	24,912,141	13,662,284	11,249,857
Capital grants	603,836	500,164	103,672
Property and other taxes	50,314,258	49,048,497	1,265,761
State aid	57,059,078	59,345,290	(2,286,212)
Investment income	40,057	44,433	(4,376)
Other	2,056,415	3,409,093	(1,352,678)
Total receipts	<u>137,964,394</u>	<u>128,262,296</u>	<u>9,702,098</u>
Expenses:			
Instruction	74,156,762	73,629,299	527,463
Support services:			
Pupils	2,673,639	2,640,193	33,446
Special education	3,919,654	3,780,402	139,252
Staff	3,235,350	4,240,885	(1,005,535)
General Administration	1,312,408	1,225,361	87,047
School Administration	5,753,806	5,626,020	127,786
Business	2,403,113	2,719,755	(316,642)
Building and grounds	11,800,821	10,879,752	921,069
Pupil transportation	967,607	460,913	506,694
State categorical programs	1,232,112	1,140,296	91,816
Federal programs	14,104,427	9,922,318	4,182,109
Extracurricular activities	3,162,988	2,284,001	878,987
Interest and fees on debt	2,602,893	2,666,795	(63,902)
Depreciation	8,650,871	8,726,432	(75,561)
Total expenses	<u>135,976,451</u>	<u>129,942,422</u>	<u>6,034,029</u>
Increase (decrease) in net position	<u>\$ 1,987,943</u>	<u>\$ (1,680,126)</u>	<u>\$ 3,668,069</u>

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

---

Operating grants increased \$11.2 million and Federal program expenditures increased \$4.2 million. State aid decreased \$2.3 million.

**Business-type Activities**

Revenues of the District's business-type activities increased 12.5 percent to \$7.4 million, and expenses increased 10.7 percent to \$6.4 million.

Food services revenues exceeded expenses by \$1.0 million.

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

As the District completed the year, its governmental funds reported combined fund balances of \$48.1 million, \$3.5 million more than last year's ending fund balances of \$44.6 million.

The General Fund had \$2.7 million more revenue than expenditures for the year. The Depreciation Fund has \$1.1 million more revenue than expenditures for the year.

The business-type activities revenue exceeded expenses by \$1.0 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 \$5.0 million. Actual revenue exceeded expenditures by \$2.7 million for the year. Actual revenues were \$32.1 million lower than budgeted. The actual expenditures were \$29.8 million below budget, due primarily to a \$14.2 million favorable variance in regular instructional services and a \$14.1 million favorable variance in Federal programs.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2022, the District had invested \$268.2 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 \$144.9 million at August 31, 2022.

The amount represents a net decrease of \$6.6 million or 4.3 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 \$2.3 million.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

---

**Long-term Debt**

At year end, the District had \$95.2 million (principal only) in General Obligation Bonds and other debt outstanding – a decrease of 5.0 percent from last year – as shown in the table below.

<u>Fund</u>	<u>Balance at</u> <u>8/31/2022</u>	<u>Balance at</u> <u>8/31/2021</u>	<u>\$ Change</u> <u>Increase</u> <u>(Decrease)</u>	<u>% Change</u> <u>Increase</u> <u>(Decrease)</u>
General	\$ 2,250,000	\$ 2,625,000	\$ (375,000)	(14.3) %
Bond	86,270,000	92,585,000	(6,315,000)	(6.8)
Qualified	6,315,000	4,510,000	1,805,000	(40.0)
Total governmental	<u>\$ 94,835,000</u>	<u>\$ 99,720,000</u>	<u>\$ (4,885,000)</u>	(4.9)
Nutrition	<u>\$ 355,000</u>	<u>\$ 459,000</u>	<u>\$ (104,000)</u>	(22.7)

During the year ended August 31, 2022, the District made scheduled debt payments for both the governmental and business-type activities long-term debt.

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

**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 2022 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 2021-2022 fiscal year for the 2022-2023 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

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

---

annexation occurs, 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 6.3 percent valuation growth. However, that revenue growth along with other revenue increases were just enough to cover increased cost due to the impact of negotiated salaries, health care including PPACA, additional staffing needs due to enrollment growth and programming needs, general inflationary trends, and continued costs related to 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 its 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:

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](mailto:kschroeder@gips.org) – e-mail

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

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

**August 31, 2022**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Current assets:				
Cash and investments (notes A6 and C)	\$ 25,759,696	\$ 2,947,436	\$ 28,707,132	\$ 225,575
Cash restricted for building projects (note C)	2,135,866	-	2,135,866	-
Cash restricted for debt service (note C)	5,538,880	-	5,538,880	-
Cash restricted for qualified capital purpose undertakings (note C)	929,085	-	929,085	-
Cash with County Treasurers (note D)	13,691,535	-	13,691,535	-
Total current assets	48,055,062	2,947,436	51,002,498	225,575
Noncurrent assets:				
Capital assets (notes A5 and E):				
Land	3,447,096	-	3,447,096	688,483
Construction in progress	931,684	-	931,684	-
Buildings	236,101,163	3,384,269	239,485,432	6,196,343
Furniture and equipment	21,504,810	2,795,399	24,300,209	23,215
Less: Accumulated depreciation	(120,241,588)	(3,048,098)	(123,289,686)	(207,706)
Net capital assets	141,743,165	3,131,570	144,874,735	6,700,335
<b>Total assets</b>	189,798,227	6,079,006	195,877,233	6,925,910
<b>LIABILITIES</b>				
Current liabilities:				
Long-term debt due within one year (note F):				
Note payable	375,000	-	375,000	-
Certificates of participation	-	107,000	107,000	-
Limited tax obligation bonds payable	815,000	-	815,000	-
General obligation bonds payable	3,605,000	-	3,605,000	286,484
Total current liabilities	4,795,000	107,000	4,902,000	286,484
Long-term liabilities, net of current portion (note F):				
Note payable	1,875,000	-	1,875,000	-
Certificates of participation	-	248,000	248,000	-
Limited tax obligation bonds payable	5,500,000	-	5,500,000	-
General obligation bonds payable	82,665,000	-	82,665,000	6,604,359
Total long-term liabilities	90,040,000	248,000	90,288,000	6,604,359
<b>Total liabilities</b>	94,835,000	355,000	95,190,000	6,890,843
<b>NET POSITION</b>				
Net investment in capital assets	46,908,165	2,776,570	49,684,735	-
Restricted for:				
Debt service	7,315,998	-	7,315,998	-
Building additions/improvements	2,242,271	-	2,242,271	-
Qualified capital purposes	1,248,299	-	1,248,299	-
Unrestricted	37,248,494	2,947,436	40,195,930	35,067
<b>Total net position</b>	\$ 94,963,227	\$ 5,724,006	\$ 100,687,233	\$ 35,067

See notes to financial statements.

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

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**For the year ended August 31, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Receipts Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities:</b>			
Instruction	\$ 74,156,762	\$ 9,000	\$ 6,951,368
Support services:			
Pupils	2,673,639	-	-
Special education	3,919,654	-	-
Staff	3,235,350	-	-
General administration	1,312,408	-	-
School administration	5,753,806	-	-
Business	2,403,113	-	-
Building and grounds	11,800,821	-	-
Pupil transportation	967,607	-	220,559
State categorical programs	1,232,112	-	1,202,549
Federal programs	14,104,427	-	16,537,665
Extracurricular activities	3,162,988	2,969,609	-
Interest and fees on long-term debt	2,602,893	-	-
Depreciation - unallocated	8,650,871	-	-
Total governmental activities	135,976,451	2,978,609	24,912,141
<b>Business-type activities:</b>			
Nutrition services	6,227,465	323,186	7,035,190
Depreciation	222,682	-	-
Total business-type activities	6,450,147	323,186	7,035,190
<b>Total primary government</b>	<b>\$ 142,426,598</b>	<b>\$ 3,301,795</b>	<b>\$ 31,947,331</b>
<b>Component unit:</b>			
Central Nebraska Education Agency	\$ 462,320	\$ 540,000	\$ -

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	
\$ -	\$ (67,196,394)		\$ (67,196,394)	
-	(2,673,639)		(2,673,639)	
-	(3,919,654)		(3,919,654)	
-	(3,235,350)		(3,235,350)	
-	(1,312,408)		(1,312,408)	
-	(5,753,806)		(5,753,806)	
-	(2,403,113)		(2,403,113)	
603,836	(11,196,985)		(11,196,985)	
-	(747,048)		(747,048)	
-	(29,563)		(29,563)	
-	2,433,238		2,433,238	
-	(193,379)		(193,379)	
-	(2,602,893)		(2,602,893)	
-	(8,650,871)		(8,650,871)	
603,836	(107,481,865)		(107,481,865)	
-	-	\$ 1,130,911	1,130,911	
-	-	(222,682)	(222,682)	
-	-	908,229	908,229	
\$ 603,836	(107,481,865)	908,229	(106,573,636)	
\$ 116,563				\$ 194,243
General receipts:				
Taxes:				
Property	44,167,449	-	44,167,449	-
Motor vehicle	4,145,999	-	4,145,999	-
Other taxes	2,000,810	-	2,000,810	-
Fines and licenses	779,378	-	779,378	-
State aid	57,059,078	-	57,059,078	-
State apportionment	1,277,037	-	1,277,037	-
Investment income	40,057	568	40,625	101
Other	-	30,065	30,065	-
Total general receipts	109,469,808	30,633	109,500,441	101
Change in net position	1,987,943	938,862	2,926,805	194,344
Net position - August 31, 2021	92,975,284	4,785,144	97,760,428	(159,277)
Net position - August 31, 2022	\$ 94,963,227	\$ 5,724,006	\$ 100,687,233	\$ 35,067

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

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

**August 31, 2022**

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
<b>ASSETS</b>			
Cash and investments	\$ 16,175,304	\$ 2,066,711	\$ 5,538,880
Cash with County Treasurers	11,488,798	-	1,777,118
<b>Total assets</b>	<u><u>\$ 27,664,102</u></u>	<u><u>\$ 2,066,711</u></u>	<u><u>\$ 7,315,998</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Debt service	-	-	7,315,998
Building additions/improvements	-	-	-
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	2,066,711	-
Employee benefits	-	-	-
Extracurricular activities	-	-	-
Contingencies	-	-	-
Early Learning Center	-	-	-
Unassigned	27,664,102	-	-
Total fund balances	<u><u>27,664,102</u></u>	<u><u>2,066,711</u></u>	<u><u>7,315,998</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 27,664,102</u></u>	<u><u>\$ 2,066,711</u></u>	<u><u>\$ 7,315,998</u></u>

See notes to financial statements.

<u>Special Building Fund</u>	<u>Qualified Capital Purpose Fund</u>	<u>Cooperative Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,135,866	\$ 929,085	\$ 711,935	\$ 6,805,746	\$ 34,363,527
106,405	319,214	-	-	13,691,535
<u>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>	<u>\$ 48,055,062</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,315,998
2,242,271	-	-	-	2,242,271
-	1,248,299	-	-	1,248,299
-	-	-	-	2,066,711
-	-	-	3,113,665	3,113,665
-	-	-	2,671,445	2,671,445
-	-	-	1,020,636	1,020,636
-	-	711,935	-	711,935
-	-	-	-	27,664,102
<u>2,242,271</u>	<u>1,248,299</u>	<u>711,935</u>	<u>6,805,746</u>	<u>48,055,062</u>
<u>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>	<u>\$ 48,055,062</u>

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

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

**August 31, 2022**

<b>Total fund balances - governmental funds</b>		<b>\$ 48,055,062</b>
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>		
<p>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 \$261,984,753, and the accumulated depreciation is \$120,241,588</p>		141,743,165
<p>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:</p>		
Note payable	\$ (2,250,000)	
Limited tax obligation bonds payable	(6,315,000)	
General obligation bonds payable	<u>(86,270,000)</u>	<u>(94,835,000)</u>
<b>Total net position - governmental activities</b>		<b><u><u>\$ 94,963,227</u></u></b>

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, 2022**

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
<b>RECEIPTS</b>			
Taxes:			
Property	\$ 34,997,177	\$ -	\$ 5,642,300
Motor vehicle	4,145,999	-	-
Homestead exemption	1,524,564	-	245,667
Pro-rate motor vehicle	125,653	-	20,614
Carline	17,372	-	2,802
Property tax credit	1,809,011	-	290,536
Fines and licenses	792,298	-	-
Tuition	9,000	-	-
State aid and grants	65,842,662	-	-
Federal grants	16,868,960	-	-
Investment income	2,999	268	18,454
Donations	536,634	-	-
Activity receipts	-	-	-
Transfers from other funds	-	1,141,750	-
Total receipts	126,672,329	1,142,018	6,220,373
<b>DISBURSEMENTS</b>			
Instruction	60,793,622	-	-
Special education	13,999,709	-	-
Support services:			
Pupils	2,673,639	-	-
Special education	3,919,654	-	-
Staff	3,235,350	-	-
General administration	1,260,484	-	-
School administration	5,753,806	-	-
Business	2,412,232	-	-
Building and grounds	12,309,579	-	-
Pupil transportation	967,607	-	-
State categorical programs	1,232,112	-	-
Federal programs	14,959,878	-	-
Extracurricular activities	423,301	-	-
Capital outlay	-	76,754	-
Debt service			
Principal	-	-	3,695,000
Interest	-	-	2,497,297
Bond fees	-	-	2,300
Total disbursements	123,940,973	76,754	6,194,597
<b>Excess (deficiency) of receipts over disbursements</b>	2,731,356	1,065,264	25,776
Fund balances - August 31, 2021	24,932,746	1,001,447	7,290,222
Fund balances - August 31, 2022	\$ 27,664,102	\$ 2,066,711	\$ 7,315,998

See notes to financial statements.

<u>Special Building Fund</u>	<u>Qualified Capital Purpose Fund</u>	<u>Cooperative Fund</u>	<u>Other Governmental Funds</u>	<u>Eliminations</u>	<u>Total Governmental Funds</u>
\$ 336,483	\$ 1,009,446	\$ -	\$ -	\$ -	\$ 41,985,406
-	-	-	-	-	4,145,999
14,659	43,978	-	-	-	1,828,868
1,208	3,625	-	-	-	151,100
167	501	-	-	-	20,842
17,394	52,183	-	-	-	2,169,124
-	-	-	-	-	792,298
-	-	-	-	-	9,000
-	-	-	-	-	65,842,662
-	-	-	-	-	16,868,960
549	1,318	-	16,469	-	40,057
569,771	-	-	-	-	1,106,405
-	-	-	2,891,557	-	2,891,557
-	-	-	423,301	(1,565,051)	-
<u>940,231</u>	<u>1,111,051</u>	<u>-</u>	<u>3,331,327</u>	<u>(1,565,051)</u>	<u>137,852,278</u>
-	-	540,000	10,181	(1,141,750)	60,202,053
-	-	-	-	-	13,999,709
-	-	-	-	-	2,673,639
-	-	-	-	-	3,919,654
-	-	-	-	-	3,235,350
-	-	-	51,924	-	1,312,408
-	-	-	-	-	5,753,806
-	-	-	-	-	2,412,232
-	-	-	-	-	12,309,579
-	-	-	-	-	967,607
-	-	-	-	-	1,232,112
-	-	-	-	-	14,959,878
-	-	-	3,122,496	(423,301)	3,122,496
643,596	48,000	-	-	-	768,350
375,000	815,000	-	-	-	4,885,000
-	101,896	-	-	-	2,599,193
-	1,400	-	-	-	3,700
<u>1,018,596</u>	<u>966,296</u>	<u>540,000</u>	<u>3,184,601</u>	<u>(1,565,051)</u>	<u>134,356,766</u>
(78,365)	144,755	(540,000)	146,726	\$ -	3,495,512
<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>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>		<u>\$ 48,055,062</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, 2022**

<b>Total net change in fund balances - governmental funds</b>		<b>\$ 3,495,512</b>
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$2,258,302) was exceeded by depreciation expense (\$8,650,871) during the period.</p>		
		(6,392,569)
<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>		
Notes payable	\$ 375,000	
Limited tax obligation bonds	815,000	
General obligation bonds	3,695,000	4,885,000
<b>Change in net position of governmental activities</b>		<b>\$ 1,987,943</b>

See notes to financial statements.

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

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

**August 31, 2022**

	<b><u>Nutrition Fund</u></b>
<b>ASSETS</b>	
Cash	\$ 2,947,436
<b>LIABILITIES</b>	
	<u>-</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ 2,947,436</u></u>

DRAFT

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, 2022**

<b>Total net position - proprietary fund</b>	\$ 2,947,436
Amounts reported for <i>business-type activities</i> 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 \$6,179,668, and the accumulated depreciation is \$3,048,098.	3,131,570
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:	
Certificates of participation	<u>(355,000)</u>
<b>Total net position - business-type activities</b>	<u><u>\$ 5,724,006</u></u>

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, 2022**

	<b><u>Nutrition Fund</u></b>
<b>Operating receipts:</b>	
Lunch sales	\$ 323,186
Federal sources	6,552,015
USDA commodities	483,175
Other	30,065
Total operating receipts	7,388,441
<b>Operating disbursements:</b>	
Salaries and employee benefits	2,869,439
Contracted services	114,118
Food and food service supplies	3,144,980
Capital outlay	51,991
Debt service	
Principal	104,000
Interest and fees	12,764
Other	66,943
Total operating disbursements	6,364,235
Operating receipts in excess of disbursements	1,024,206
<b>Nonoperating receipts:</b>	
Investment income	568
<b>Increase in net position</b>	1,024,774
Net position - August 31, 2021	1,922,662
Net position - August 31, 2022	\$ 2,947,436

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, 2022**

<b>Total increase in net position - proprietary fund</b>	<b>\$ 1,024,774</b>
<p>Amounts reported for <i>business-type activities</i> in the statement of activities are different because:</p>	
<p>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 (\$32,770) was exceeded by depreciation expense (\$222,682) during the period.</p>	
	(189,912)
<p>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:</p>	
Certificates of participation	<u>104,000</u>
<b>Change in net position of business-type activities</b>	<u><u>\$ 938,862</u></u>

See notes to financial statements.

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

**August 31, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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. Right of use assets and related lease liabilities, as defined by GASB 87, are not reflected in the accompanying modified cash basis financial statements.

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

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

8. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

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

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

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

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

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2021, upon which the 2021 levy was based was \$3,747,729,438.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2022, was as follows:

General Fund	\$ 1.0400
Bond Fund	0.1677
Special Building Fund	0.0100
Qualified Capital Purpose Fund	<u>0.0300</u>
	<u>\$ 1.2477</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE C – CASH AND INVESTMENTS**

***Cash***

At August 31, 2022, the carrying value of the District's deposits was \$37,310,963 and the bank balance was \$38,739,812. 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, 2022, 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, 2022 consisted of the following:

Cash on hand	\$ 9,266
Demand deposits	14,003,608
Wells Fargo interest-bearing sweep account	11,657,002
Total cash	<u><u>\$ 25,669,876</u></u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022:

Nebraska Liquid Asset Fund:	
General Fund	\$ 1,510,720
Bond Fund	5,536,658
Contingency Fund	1,081,724
Employee Benefit Fund	3,199,115
Qualified Capital Purpose Undertaking Fund	312,870
Total investments	<u><u>\$ 11,641,087</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, 2022**

**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, 2022, as follows:

Carrying value	
Cash	\$ 25,669,876
Investments	11,641,087
Cash and investments	<u>\$ 37,310,963</u>

Included in the following fund financial statements captions:

Statement of Net Position - Governmental Activities	
Cash and investments	\$ 25,759,696
Cash restricted for building projects	2,135,866
Cash restricted for debt service	5,538,880
Cash restricted for qualified capital purposes	929,085
Statement of Net Position - Business-type Activities	
Cash	<u>2,947,436</u>
	<u>\$ 37,310,963</u>

***Component Unit Cash***

The carrying values of cash for the CNEA at August 31, 2022 is made up of the following:

Demand deposits	\$ <u>225,575</u>
-----------------	-------------------

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

The following receipts were held by County Treasurers for the School District at August 31, 2022. The receipts were transferred subsequent to the fiscal year ended August 31, 2022.

General Fund	\$ 11,488,798
Bond Fund	1,777,118
Building Fund	106,405
Qualified Capital Purpose Fund	319,214
Total cash with County Treasurers at August 31, 2022	<u>\$ 13,691,535</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE E – CAPITAL ASSETS**

Capital asset balances and activity for the year ended August 31, 2022, were as follows:

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass</u>	Balance August 31, <u>2022</u>
<u>Governmental activities:</u>					
Capital assets not being depreciated:					
Land	\$ 3,369,359	\$ 77,737	\$ -	\$ -	\$ 3,447,096
Construction in progress	-	931,684	-	-	931,684
Capital assets being depreciated:					
Buildings	235,561,514	539,649	-	-	236,101,163
Furniture and equipment:					
Vehicles	2,725,173	111,925	(124,358)	-	2,712,740
Computer equipment	7,974,163	125,904	-	-	8,100,067
Equipment	10,220,600	471,403	-	-	10,692,003
Total furniture and equipment	<u>20,919,936</u>	<u>709,232</u>	<u>(124,358)</u>	<u>-</u>	<u>21,504,810</u>
Total capital assets	259,850,809	2,258,302	(124,358)	-	261,984,753
Less accumulated depreciation:					
Buildings	(93,889,718)	(7,366,045)	-	-	(101,255,763)
Furniture and equipment:					
Vehicles	(2,247,118)	(180,452)	124,358	-	(2,303,212)
Computer equipment	(7,217,268)	(384,698)	-	-	(7,601,966)
Equipment	(8,360,971)	(719,676)	-	-	(9,080,647)
Total furniture and equipment	<u>(17,825,357)</u>	<u>(1,284,826)</u>	<u>124,358</u>	<u>-</u>	<u>(18,985,825)</u>
Total accumulated depreciation	<u>(111,715,075)</u>	<u>(8,650,871)</u>	<u>124,358</u>	<u>-</u>	<u>(120,241,588)</u>
Net capital assets	<u>\$ 148,135,734</u>	<u>\$ (6,392,569)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 141,743,165</u>

Construction in progress at August 31, 2022 consists of \$281,974 of costs incurred on the Medical Academy project, \$228,976 of costs incurred on the GISH addition project, \$333,555 of costs incurred on the Gates addition project, and \$87,179 of costs incurred on the Knickrehm HVAC project. See Note M for additional details of contractual commitments on these projects.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE E – CAPITAL ASSETS, continued**

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2022</u>
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Buildings	\$ 3,384,269	\$ -	\$ -	\$ 3,384,269
Furniture and equipment:				
Vehicles	549,772	-	-	549,772
Computer equipment	97,244	-	-	97,244
Equipment	2,115,613	32,770	-	2,148,383
Total furniture and equipment	<u>2,762,629</u>	<u>32,770</u>	<u>-</u>	<u>2,795,399</u>
Total capital assets	6,146,898	32,770	-	6,179,668
Less accumulated depreciation:				
Buildings	(758,552)	(26,112)	-	(784,664)
Furniture and equipment:				
Vehicles	(400,182)	(47,197)	-	(447,379)
Computer equipment	(63,400)	-	-	(63,400)
Equipment	(1,603,282)	(149,373)	-	(1,752,655)
Total furniture and equipment	<u>(2,066,864)</u>	<u>(196,570)</u>	<u>-</u>	<u>(2,263,434)</u>
Total accumulated depreciation	<u>(2,825,416)</u>	<u>(222,682)</u>	<u>-</u>	<u>(3,048,098)</u>
Net capital assets	<u>\$ 3,321,482</u>	<u>\$ (189,912)</u>	<u>\$ -</u>	<u>\$ 3,131,570</u>

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2022</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
Equipment	-	23,215	-	23,215
Total capital assets	6,884,826	23,215	-	6,908,041
Less accumulated depreciation:				
Buildings	-	(206,545)	-	(206,545)
Equipment	-	(1,161)	-	(1,161)
Total accumulated depreciation	<u>-</u>	<u>(207,706)</u>	<u>-</u>	<u>(207,706)</u>
Net capital assets	<u>\$ 6,884,826</u>	<u>\$ (184,491)</u>	<u>\$ -</u>	<u>\$ 6,700,335</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE F – LONG-TERM LIABILITIES**

Long-term liability balances and activity for the year ended August 31, 2022, were as follows:

	Balance August 31, <u>2021</u>	Proceeds	Principal Payments	Balance August 31, <u>2020</u>	Due Within One <u>Year</u>
<u>Business-type activities:</u>					
Certificates of participation	\$ 459,000	\$ -	\$ (104,000)	\$ 355,000	\$ 107,000
<u>Governmental activities:</u>					
Note payable	\$ 2,625,000	\$ -	\$ (375,000)	\$ 2,250,000	\$ 375,000
Limited tax obligation bonds	7,130,000	-	(815,000)	6,315,000	815,000
General obligation bonds	89,965,000	-	(3,695,000)	86,270,000	3,605,000
Total governmental long-term liabilities	\$ 99,720,000	\$ -	\$ (4,885,000)	\$ 94,835,000	\$ 4,795,000
<u>CNEA component unit:</u>					
Lease revenue bonds	\$ 7,177,980	\$ -	\$ (287,137)	\$ 6,890,843	\$ 286,484

Payments on the note payable are made by the Special Building 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, 2022**

**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>		
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>\$ 91,000</u>	<u>\$ 4,823</u>	<u>\$ 93,000</u>	<u>\$ 3,640</u>	<u>\$ 192,463</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>		
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>\$ 98,000</u>	<u>\$ 5,657</u>	<u>\$ 73,000</u>	<u>\$ 4,261</u>	<u>\$ 180,918</u>	-

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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)

These bonds were paid off during the year ended August 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

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

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

General Obligation Bonds – 2019

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

Purpose: Refinance Series 2012 and Series 2014 GO Bonds

Amount: \$50,575,000

Dated: September 4, 2019

Interest Rate: 1.951 – 3.051%

Principal Due: December 15 commencing 2019 to 2039

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

Callable: December 15, 2026

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			<u>Balance</u>
						\$ 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>\$ 48,475,000</u>	<u>\$ 8,341,228</u>	<u>\$ 7,681,435</u>	<u>\$ 64,497,663</u>	

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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>
						\$ 17,445,000
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>\$ 17,445,000</u>	<u>\$ 2,596,469</u>	<u>\$ 2,191,708</u>	<u>\$ 22,233,177</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, 2022**

**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>
						\$ 20,350,000
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>\$ 20,350,000</u>	<u>\$ 1,818,188</u>	<u>\$ 1,658,016</u>	<u>\$ 23,826,204</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, 2022**

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
2022-2023	2.15%	\$ 460,000	\$ 16,052	\$ 11,108	\$ 487,160	\$ 1,415,000
2023-2024	2.25%	470,000	11,108	5,820	486,928	955,000
2024-2025	2.40%	485,000	5,820	-	490,820	-
		<u>\$ 1,415,000</u>	<u>\$ 32,980</u>	<u>\$ 16,928</u>	<u>\$ 1,464,908</u>	

Limited Tax Obligation Bonds - 2016

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

Purpose: Costs of qualified capital purpose undertaking projects

Amount: \$4,710,000

Dated: December 23, 2016

Interest Rate: 1.35 – 3.00%

Principal Due: December 15 commencing 2018 to 2027

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

These bonds were paid off during the year ended August 31, 2022.

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, 2022**

**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
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>\$ 111,600</u>	<u>\$ 98,500</u>	<u>\$ 1,520,100</u>	

**Detail of the Note Payable follows:**

Note Payable

On January 7, 2021, the School District entered into a 7-year installment note purchase agreement on the Principal building. The principal balance due on this lease was \$2,250,000 at August 31, 2022, 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 note payable are:

<u>Fiscal Year</u>	<u>Principal</u>
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>\$ 2,250,000</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022, the outstanding principal balance was \$6,890,843.

Combined long-term debt service requirements at August 31, 2022, are:

Year Ended August 31,	Governmental Activities - Direct Placement Debt			Governmental Activities - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
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	375,000	-	375,000	5,020,000	2,107,840	7,127,840
2028-2032	375,000	-	375,000	25,445,000	7,770,318	33,215,318
2033-2037	-	-	-	26,215,000	4,351,841	30,566,841
2038-2040	-	-	-	17,490,000	811,262	18,301,262
	<u>\$ 2,250,000</u>	<u>\$ -</u>	<u>\$ 2,250,000</u>	<u>\$ 92,585,000</u>	<u>\$24,690,126</u>	<u>\$ 117,275,126</u>

Year Ended August 31,	Business-type Activities - Direct Placement Debt			Component Unit - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
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	-	-	-	332,769	207,231	540,000
2028-2032	-	-	-	1,864,248	835,752	2,700,000
2033-2037	-	-	-	2,248,054	451,946	2,700,000
2038-2040	-	-	-	1,232,574	57,996	1,290,570
	<u>\$ 355,000</u>	<u>\$ 18,381</u>	<u>\$ 373,381</u>	<u>\$ 6,890,843</u>	<u>\$ 2,499,727</u>	<u>\$ 9,390,570</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2021, there were 266 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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Plan Description, continued**

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$80,277,094. Total covered payroll was \$77,041,834. 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, 2020, to June 30, 2021 (and from July 1, 2021 through August 31, 2022). 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, 2022, was \$7,610,038.

**Pension Liabilities**

At June 30, 2021, the District had a liability/(asset) of (\$41,839,696) for its proportionate share of the net pension liability/(asset). (This liability/(asset) is not recorded in the accompanying modified cash basis financial statements.) The net pension liability/(asset) was measured as of June 30, 2021, 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 109.90% funded as of June 30, 2021, 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

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Pension Liabilities, continued**

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, 2021, the District’s proportion was 2.954148 percent, which was a decrease of 0.000209 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District’s allocated pension expense/(income) was (\$10,056,359).

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 - 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% 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	7.3 percent

The School Plan’s pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Actuarial Assumptions, continued**

The School Plan’s disability mortality rates were based on the Pub-1020 Non-Safety Disabled Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021, 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, 2019. The experience study report is dated December 21, 2020.

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, 2021, (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*
US Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-US Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

\*Arithmetic mean, net of investment expenses.

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. 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, 2022**

**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 2120.

**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 7.3 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 (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	6.3%	\$17,065,711
Current discount rate	7.3%	(\$41,839,696)
1% increase	8.3%	(\$90,222,735)

**Plan Fiduciary Net Position**

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

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022 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 School District did not have any certificates of deposit with maturity dates as of August 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE I – RISK MANAGEMENT, continued**

**Deposits and Investments, continued**

**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, 2022, the School District's deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Wells Fargo Bank	\$ 22,996,327
Nebraska Liquid Asset Fund	11,641,087
BOK Financial	7
Five Points Bank	<u>2,664,276</u>
	<u>\$ 37,301,697</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, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE J – INTERFUND ACTIVITY**

The School District transferred \$423,301 from the General Fund to the Activity Fund during the year ended August 31, 2022, for annual activities support. The General Fund also transferred \$1,141,750 to the Depreciation Fund during the year ended August 31, 2022. 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, 2022 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>2,782,001</u>

**NOTE L – SECTION 125 PLAN**

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2022, the Section 125 checking account had a balance of \$58,701. The balance of unclaimed employee funds for the plan year as of August 31, 2022, was \$45,017. The \$13,684 remaining cash balance represents prior-year employee forfeitures.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE M – CONSTRUCTION COMMITMENTS**

At August 31, 2022, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/22</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
GISH dishmachine	\$ 165,386	\$ -	\$ 165,386	September 2022
GISH dishmachine venting	6,092	-	6,092	September 2022
GISH stadium construction	15,857,105	15,832,105	25,000	October 2022
GISH addition engineering	47,000	37,600	9,400	August 2023
GISH addition architect	231,705	188,344	43,361	August 2023
GISH addition contractor	3,689,700	-	3,689,700	August 2023
Gates addition engineering	155,450	116,000	39,450	August 2023
Gates addition architect	261,781	209,425	52,356	August 2023
Knickrehm HVAC contractor	1,631,000	-	1,631,000	August 2023
Knickrehm HVAC engineering	102,000	86,700	15,300	August 2023
Medical Academy architect	451,360	317,953	133,407	August 2024
Medical Academy engineering	73,125	51,157	21,968	August 2024
	<u>\$ 22,671,704</u>	<u>\$ 16,839,284</u>	<u>\$ 5,832,420</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.

**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 was paid in December, 2021 and the second half (\$558,619) is due December 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE P – SUPPORT FROM GRAND ISLAND EDUCATION FOUNDATION, INC.**

During the year ended August 31, 2022, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totaling \$500,000 to the Special Building Fund for the Memorial Stadium project. Also, the Foundation transferred \$69,771 to the Special Building Fund during the year ended August 31, 2022, to be used for the theater lighting project.

**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.

**NOTE R – LINE OF CREDIT**

On February 25, 2022, the District entered into a \$2,500,000 line of credit agreement with Home Federal Savings and Loan Association to provide short-term financing for the construction and acquisition of the improvements and equipment necessary for the District's Academy of Medical Sciences learning lab at CHI St. Francis Medical Center. Nothing had been drawn on this line of credit as of August 31, 2022. The loan bears interest at the prime rate plus 0.50 percent and matures February 1, 2023.

**NOTE S – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 27, 2022, the date on which the financial statements were available for issue.

On October 4, 2022, the \$200,000 Series 2022 Lease Purchase Agreement with Five Points Bank was funded. The proceeds from this debt will pay for the dishwasher improvements for the Nutrition Fund. This debt bears interest of 2.875 percent and is due over seven years through December 15, 2028.

**SUPPLEMENTARY AND OTHER INFORMATION**

DRAFT

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

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND**

**Year ended August 31, 2022**

Function Code		Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RECEIPTS</b>				
Local receipts:				
1100	Local property taxes	\$ 38,586,625	\$ 34,997,177	\$ (3,589,448)
1115	Carline tax	20,000	17,372	(2,628)
1125	Motor vehicle taxes	3,850,000	4,145,999	295,999
1323	Tuition from other districts - SPED	-	9,000	9,000
1510	Interest	50,000	2,999	(47,001)
1911	Local license fees	130,000	107,307	(22,693)
1921	Police court fines	-	12,920	12,920
1925	Donations	125,000	536,634	411,634
1990	Other miscellaneous local revenue	80,000	-	(80,000)
	Total local receipts	42,841,625	39,829,408	(3,012,217)
County receipts:				
2110	County fines and license fees	650,000	672,071	22,071
2210	ESU receipts	21,744,297	-	(21,744,297)
		22,394,297	672,071	(21,722,226)
State receipts				
3110	State aid	57,059,078	57,059,078	-
3120	Special education programs	6,000,000	6,248,750	248,750
3125	Special education transportation	250,000	220,559	(29,441)
3130	Homestead exemption	-	1,524,564	1,524,564
3131	Property tax credit	-	1,809,011	1,809,011
3180	Pro-rate motor vehicle	100,000	125,653	25,653
3400	State apportionment	1,250,000	1,277,037	27,037
3512	Distance education incentive payments	-	6,754	6,754
3535	Payment for High Ability Learners	40,000	59,334	19,334
3540	State early childhood	500,000	766,025	266,025
3541	Early childhood endowment grants	-	162,715	162,715
3990	Other state receipts	40,000	42,410	2,410
	Total state receipts	65,239,078	69,301,890	4,062,812
4000	Federal receipts	28,275,000	16,868,960	(11,406,040)
	Total receipts	158,750,000	126,672,329	(32,077,671)

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

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

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>EXPENDITURES</b>			
1100	Instructional services	75,000,000	(14,206,378)
1200	Special education	14,000,000	(291)
	Support services:		
2100	Pupil	3,000,000	(326,361)
2141-2183	Special education	4,000,000	(80,346)
2200	Instructional staff	3,750,000	(514,650)
2300	General administration	1,300,000	(39,516)
2400	School administration	6,000,000	(246,194)
2500	Business	2,500,000	(87,768)
2600	Building and grounds	12,500,000	(190,421)
2700	Pupil transportation	1,000,000	(32,393)
3500	State categorical grants	850,000	382,112
6000	Federal programs	29,100,000	(14,140,122)
8000	Transfer to Activity Fund	750,000	(326,699)
	Total expenditures	153,750,000	(29,809,027)
	<b>RECEIPTS OVER EXPENDITURES</b>	<b>\$ 5,000,000</b>	<b>\$ (2,268,644)</b>
	Fund balances - August 31, 2021	24,932,746	
	Fund balances - August 31, 2022	\$ 27,664,102	
Composition of fund balance:		8/31/21	8/31/22
	Cash	\$ 13,774,141	\$ 16,175,304
	County treasurer cash	11,158,605	11,488,798
	Total fund balance	\$ 24,932,746	\$ 27,664,102

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

**BUDGETARY COMPARISON SCHEDULE -  
SPECIAL BUILDING FUND**

**Year ended August 31, 2022**

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>				
	Local receipts:			
1100	Local property taxes	\$ 371,025	\$ 336,483	\$ (34,542)
1115	Carline	175	167	(8)
1510	Investment income	30,000	549	(29,451)
1920	Donations	1,597,800	569,771	(1,028,029)
	Total local receipts	1,999,000	906,970	(1,092,030)
	State receipts:			
3130	Homestead exemption	-	14,659	14,659
3131	Property tax credit	-	17,394	17,394
3180	Pro-rate motor vehicle	1,000	1,208	208
	Total state receipts	1,000	33,261	32,261
	Total receipts	2,000,000	940,231	(1,059,769)
<b>EXPENDITURES</b>				
4500	Building acquisition and improvements	10,000,000	1,018,596	(8,981,404)
	<b>RECEIPTS UNDER EXPENDITURES</b>	<b>\$ (8,000,000)</b>	<b>(78,365)</b>	<b>\$ 7,921,635</b>
	Fund balances - August 31, 2021		2,320,636	
	Fund balances - August 31, 2022		\$ 2,242,271	
Composition of fund balance:			8/31/21	8/31/22
	Cash		\$ 2,217,325	\$ 2,135,866
	County treasurer cash		103,311	106,405
	Total fund balance		\$ 2,320,636	\$ 2,242,271

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

**BUDGETARY COMPARISON SCHEDULE -  
DEPRECIATION FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Local receipts:			
1510	\$ 30,000	\$ 268	\$ (29,732)
Non-revenue receipts:			
5200	<u>4,900,000</u>	<u>1,141,750</u>	<u>(3,758,250)</u>
	Total receipts	1,142,018	(3,787,982)
<b>EXPENDITURES</b>			
2900	<u>5,000,000</u>	<u>76,754</u>	<u>(4,923,246)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>			
	<u>\$ (70,000)</u>	1,065,264	<u>\$ 1,135,264</u>
Fund balances - August 31, 2021		<u>1,001,447</u>	
Fund balances - August 31, 2022		<u>\$ 2,066,711</u>	
Composition of fund balance:		<u>8/31/21</u>	<u>8/31/22</u>
Cash		<u>\$ 1,001,447</u>	<u>\$ 2,066,711</u>

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

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

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
<b>RECEIPTS</b>				
Local receipts:				
1100	Local property taxes	\$ 1,113,075	\$ 1,009,446	\$ (103,629)
1115	Carline	1,000	501	(499)
1510	Interest	34,000	1,318	(32,682)
	Total local receipts	<u>1,148,075</u>	<u>1,011,265</u>	<u>(136,810)</u>
State receipts:				
3130	Homestead exemption	-	43,978	43,978
3131	Property tax credit	-	52,183	52,183
3180	Pro-rate motor vehicle	15,000	3,625	(11,375)
	Total state receipts	<u>15,000</u>	<u>99,786</u>	<u>84,786</u>
Non-revenue receipts:				
5101	Bond proceeds	934,944	-	(934,944)
	Total receipts	<u>2,098,019</u>	<u>1,111,051</u>	<u>(986,968)</u>
<b>EXPENDITURES</b>				
4500	Capital outlay	1,280,000	48,000	(1,232,000)
Debt service:				
5000	Principal	815,000	815,000	-
5000	Interest	102,000	101,896	(104)
5000	Other fees	3,000	1,400	(1,600)
	Total expenditures	<u>2,200,000</u>	<u>966,296</u>	<u>(1,233,704)</u>
	<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ (101,981)</u>	<u>144,755</u>	<u>\$ 246,736</u>
	Fund balances - August 31, 2021		<u>1,103,544</u>	
	Fund balances - August 31, 2022		<u>\$ 1,248,299</u>	
Composition of fund balance:			<u>8/31/21</u>	<u>8/31/22</u>
	Cash		\$ 793,612	\$ 929,085
	County treasurer cash		309,932	319,214
	Total fund balance		<u>\$ 1,103,544</u>	<u>\$ 1,248,299</u>

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

**BUDGETARY COMPARISON SCHEDULE -  
COOPERATIVE FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Non-program receipts:			
5200	\$ 752,872	\$ -	\$ (752,872)
<b>EXPENDITURES</b>			
1100	<u>1,500,000</u>	<u>540,000</u>	<u>(960,000)</u>
<b>RECEIPTS UNDER EXPENDITURES</b>			
	<u>\$ (747,128)</u>	(540,000)	<u>\$ 207,128</u>
Fund balances - August 31, 2021		<u>1,251,935</u>	
Fund balances - August 31, 2022		<u>\$ 711,935</u>	
Composition of fund balance:		<u>8/31/21</u>	<u>8/31/22</u>
Cash		<u>\$ 1,231,935</u>	<u>\$ 711,935</u>

DRAFT

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

**BUDGETARY COMPARISON SCHEDULE -  
BOND FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Local receipts:			
1110	\$ 6,200,000	\$ 5,642,300	\$ (557,700)
1115	2,000	2,802	802
1410	100,000	18,454	(81,546)
	6,302,000	5,663,556	(638,444)
State receipts:			
3130	-	245,667	245,667
3131	-	290,536	290,536
3180	20,000	20,614	614
	20,000	556,817	536,817
	6,322,000	6,220,373	(101,627)
<b>EXPENDITURES</b>			
Debt service:			
5000	5,000,000	3,695,000	(1,305,000)
5000	2,850,000	2,497,297	(352,703)
5000	850,000	2,300	(847,700)
	8,700,000	6,194,597	(2,505,403)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>		25,776	\$ 2,403,776
Fund balances - August 31, 2021		7,290,222	
Fund balances - August 31, 2022		\$ 7,315,998	
Composition of fund balance:		8/31/21	8/31/22
Cash		\$ 5,459,595	\$ 5,538,880
County treasurer cash		1,830,627	1,777,118
Total fund balance		\$ 7,290,222	\$ 7,315,998

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

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

**August 31, 2022**

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments	<u>\$ 2,671,445</u>	<u>\$ 1,020,636</u>	<u>\$ 3,113,665</u>	<u>\$ 6,805,746</u>
<b>FUND BALANCES</b>				
Assigned for:				
Employee benefits	\$ -	\$ -	\$ 3,113,665	\$ 3,113,665
Extracurricular activities	2,671,445	-	-	2,671,445
Contingencies	<u>-</u>	<u>1,020,636</u>	<u>-</u>	<u>1,020,636</u>
Total fund balances	<u>\$ 2,671,445</u>	<u>\$ 1,020,636</u>	<u>\$ 3,113,665</u>	<u>\$ 6,805,746</u>

DRAFT

**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, 2022**

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
<b>RECEIPTS</b>				
Interest on investments	\$ -	\$ 4,336	\$ 12,133	\$ 16,469
Extracurricular activities	2,891,557	-	-	2,891,557
Transfers from General Fund	423,301	-	-	423,301
Total receipts	3,314,858	4,336	12,133	3,331,327
<b>DISBURSEMENTS</b>				
Unemployment benefits	-	-	10,181	10,181
Compensation settlement	-	51,924	-	51,924
Extracurricular activities	3,122,496	-	-	3,122,496
Total disbursements	3,122,496	51,924	10,181	3,184,601
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	192,362	(47,588)	1,952	146,726
Fund balances - August 31, 2021	2,479,083	1,068,224	3,111,713	6,659,020
Fund balances - August 31, 2022	\$ 2,671,445	\$ 1,020,636	\$ 3,113,665	\$ 6,805,746

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>000 Districtwide:</u>				
Superintendent:				
General	\$ -	\$ 26,380	\$ 26,355	\$ 25
Associate Superintendent:				
CCC - AP Courses	156,237	144,515	224,756	75,996
Circle of Friends	1,288	300	-	1,588
General	19,577	593	1,228	18,942
Jean's Day	235	683	570	348
Chief Transformation Officer				
General	4,250	-	819	3,431
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	5,717	5,717	4
Special projects	9,112	-	-	9,112
Workforce Development - Coffee Shop	(280)	11,486	7,276	3,930
Suicide Prevention Project	1,543	-	-	1,543
Grant - Sertoma Club	7,628	-	-	7,628
Executive Director of Information Technology:				
Courtesy	652	-	-	652
General	15,968	-	-	15,968
Sale and Purchase of Computers	197,215	-	-	197,215
iPad Service Contracts and Repairs	34,237	32,293	42,252	24,278
Microsoft Grant	8,102	-	-	8,102
Coordinator of District Music Program:				
District K-8 Music	1	2,980	2,978	3
GIPS Children's Choir	973	550	714	809
Chief Financial Officer:				
Classroom Mini Grants	41	76,171	75,254	958
General	603,284	605,850	115,674	1,093,460
<b>Total Districtwide</b>	<b><u>\$ 1,080,434</u></b>	<b><u>\$ 907,518</u></b>	<b><u>\$ 503,644</u></b>	<b><u>\$ 1,484,308</u></b>
<u>022 Early Learning Center:</u>				
Building Principal:				
Courtesy	\$ 234	\$ 560	\$ 680	\$ 114
General	31,753	7,292	5,680	33,365
<b>Total Early Learning Center</b>	<b><u>\$ 31,987</u></b>	<b><u>\$ 7,852</u></b>	<b><u>\$ 6,360</u></b>	<b><u>\$ 33,479</u></b>

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

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

**Year ended August 31, 2022**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<b>003 Newell Elementary:</b>				
Building Principal:				
Courtesy	\$ 666	\$ 404	\$ 576	\$ 494
General	50,106	5,434	4,079	51,461
PTA or PTO	487	-	13	474
Student Council	347	-	-	347
<b>Total Newell Elementary</b>	<b><u>\$ 51,606</u></b>	<b><u>\$ 5,838</u></b>	<b><u>\$ 4,668</u></b>	<b><u>\$ 52,776</u></b>
<b>005 Gates Elementary:</b>				
Building Principal:				
Courtesy	\$ 920	\$ -	\$ 453	\$ 467
General	18,464	5,235	457	23,242
Student Council	2,037	-	-	2,037
<b>Total Gates Elementary</b>	<b><u>\$ 21,421</u></b>	<b><u>\$ 5,235</u></b>	<b><u>\$ 910</u></b>	<b><u>\$ 25,746</u></b>
<b>006 Dodge Elementary:</b>				
Building Principal:				
Courtesy	\$ 88	\$ -	\$ -	\$ 88
Facility rental	25	-	-	25
General	46,864	12,240	6,077	53,027
MCREL ELA project	2,176	-	-	2,176
PTA or PTO	5,187	2,604	2,717	5,074
Student Council	815	-	-	815
<b>Total Dodge Elementary</b>	<b><u>\$ 55,155</u></b>	<b><u>\$ 14,844</u></b>	<b><u>\$ 8,794</u></b>	<b><u>\$ 61,205</u></b>
<b>012 Starr Elementary:</b>				
Building Principal:				
Character Education	\$ 3,694	\$ 576	\$ 48	\$ 4,222
Courtesy	438	-	29	409
General	45,579	13,571	2,832	56,318
PTA	7,416	2,718	3,237	6,897
<b>Total Starr Elementary</b>	<b><u>\$ 57,127</u></b>	<b><u>\$ 16,865</u></b>	<b><u>\$ 6,146</u></b>	<b><u>\$ 67,846</u></b>
<b>007 Howard Elementary:</b>				
Building Principal:				
Action for Healthy Kids	\$ 3,955	\$ 885	\$ 2,110	\$ 2,730
Grade 4	317	-	-	317
Courtesy	883	-	-	883
Facility rental	2,652	-	-	2,652
General	45,324	4,158	9,008	40,474
Grade 5	37	-	-	37
Lounge	89	-	-	89
PTA or PTO	2,758	10,000	2,814	9,944
Popcorn sales	59	-	59	-
Student Council	1,668	-	-	1,668
<b>Total Howard Elementary</b>	<b><u>\$ 57,742</u></b>	<b><u>\$ 15,043</u></b>	<b><u>\$ 13,991</u></b>	<b><u>\$ 58,794</u></b>

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

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<b><u>008 Jefferson Elementary:</u></b>				
Building Principal:				
All-Star Gentleman Group	\$ 3,548	\$ 364	\$ 1,622	\$ 2,290
Books	2,794	46	-	2,840
Facility rental	117	-	-	117
General	26,638	10,361	2,655	34,344
Grade 4	272	38	178	132
Lounge	28	-	12	16
PTA or PTO	10,318	12,685	5,112	17,891
Special Projects	5,000	-	-	5,000
Student Council	46	-	-	46
<b>Total Jefferson Elementary</b>	<b><u>\$ 48,761</u></b>	<b><u>\$ 23,494</u></b>	<b><u>\$ 9,579</u></b>	<b><u>\$ 62,676</u></b>
<b><u>013 Knickrehrm Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 435	\$ 21	\$ 306	\$ 150
Garden Club	161	-	-	161
General	44,657	4,231	5,970	42,918
PTA or PTO	55	285	340	-
Student Council	917	-	217	700
<b>Total Knickrehrm Elementary</b>	<b><u>\$ 46,225</u></b>	<b><u>\$ 4,537</u></b>	<b><u>\$ 6,833</u></b>	<b><u>\$ 43,929</u></b>
<b><u>009 Lincoln Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 227	\$ -	\$ 26	\$ 201
Field trips	126	800	399	527
General	25,369	7,268	9,637	23,000
PTA or PTO	170	-	44	126
Student Council	859	-	859	-
<b>Total Lincoln Elementary</b>	<b><u>\$ 26,751</u></b>	<b><u>\$ 8,068</u></b>	<b><u>\$ 10,965</u></b>	<b><u>\$ 23,854</u></b>
<b><u>015 Seedling Mile Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 13	\$ -	\$ -	\$ 13
Facility rental	417	-	-	417
General	15,131	5,291	1,415	19,007
PTA or PTO	7,521	7,701	4,908	10,314
<b>Total Seedling Mile Elementary</b>	<b><u>\$ 23,082</u></b>	<b><u>\$ 12,992</u></b>	<b><u>\$ 6,323</u></b>	<b><u>\$ 29,751</u></b>
<b><u>016 Stolley Park Elementary:</u></b>				
Building Principal:				
Character Education	\$ 219	\$ 300	\$ 222	\$ 297
Facility rental	1,134	-	-	1,134
General	34,270	3,767	5,883	32,154
<b>Total Stolley Park Elementary</b>	<b><u>\$ 35,623</u></b>	<b><u>\$ 4,067</u></b>	<b><u>\$ 6,105</u></b>	<b><u>\$ 33,585</u></b>

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

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>010 Wasmer Elementary:</u>				
Building Principal:				
Courtesy	\$ 458	\$ -	\$ 144	\$ 314
General	61,438	7,706	12,381	56,763
PTA or PTO	5,347	4,973	8,268	2,052
<b>Total Wasmer Elementary</b>	<b><u>\$ 67,243</u></b>	<b><u>\$ 12,679</u></b>	<b><u>\$ 20,793</u></b>	<b><u>\$ 59,129</u></b>
 <u>011 West Lawn Elementary:</u>				
Building Principal:				
Adopt-A-School	\$ 1,873	\$ -	\$ -	\$ 1,873
Character education	413	-	-	413
Courtesy	1,670	220	488	1,402
General	18,832	1,831	3,461	17,202
Museum Madness	177	-	-	177
PTA/PTO/PAB	5,276	3,195	4,652	3,819
Popcorn sales	1,424	-	346	1,078
Grant - AAA	550	-	-	550
<b>Total West Lawn Elementary</b>	<b><u>\$ 30,215</u></b>	<b><u>\$ 5,246</u></b>	<b><u>\$ 8,947</u></b>	<b><u>\$ 26,514</u></b>
 <u>017 Shoemaker Elementary:</u>				
Building Principal:				
Circle of Friends	\$ -	\$ 300	\$ 300	\$ -
Grade 4	9	300	128	181
Grade 5	16	-	-	16
Courtesy	24	-	-	24
Facility rental	4,520	-	-	4,520
General	17,820	7,087	7,130	17,777
PTA or PTO	6,617	15,717	6,347	15,987
Student ambassadors	288	-	-	288
<b>Total Shoemaker Elementary</b>	<b><u>\$ 29,294</u></b>	<b><u>\$ 23,404</u></b>	<b><u>\$ 13,905</u></b>	<b><u>\$ 38,793</u></b>
 <u>018 Engleman Elementary:</u>				
Building Principal:				
General	\$ 26,096	\$ 20,235	\$ 16,653	\$ 29,678
<b>Total Engleman Elementary</b>	<b><u>\$ 26,096</u></b>	<b><u>\$ 20,235</u></b>	<b><u>\$ 16,653</u></b>	<b><u>\$ 29,678</u></b>

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

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High:</u>				
Building Principal:				
Academy Visits	\$ 900	\$ 4,461	\$ 4,683	\$ 678
Educators Rising Chapter	75	-	-	75
Facility rental	390	21,749	19,891	2,248
Fellowship of Christian Athletes	300	-	-	300
Fines	9,189	7,485	15,061	1,613
Friends of Rachel	517	-	-	517
General	186,880	44,702	107,137	124,445
Groundwater Festival	235	-	-	235
Hulagan's	2	-	-	2
Mariachi Band	756	-	-	756
Pop	2,752	-	1,100	1,652
GISH Staff Project	2,857	-	-	2,857
Grant - \$50 to Fail	86	-	-	86
Gay-Straight Alliance	359	3,414	3,773	-
Academy of Freshman Exploration	-	3,000	461	2,539
Academy of Business & Communication	-	1,000	184	816
Academy of Medical Sciences	-	1,500	-	1,500
Total Building Principal	<u>205,298</u>	<u>87,311</u>	<u>152,290</u>	<u>140,319</u>
Activities Director:				
Art Department - Fees	259	-	31	228
Astronomy Club	129	-	-	129
Graphic Arts Design	244	350	-	594
Band	4,086	48,653	52,739	-
Cheerleaders	32,908	33,593	51,834	14,667
Cheerleaders - clinic	4,082	10,699	12,644	2,137
Class of Seniors	160	56,297	56,457	-
Concessions	-	3,546	2,934	612
Counseling Dept.	774	1,239	-	2,013
Debate	480	1,710	-	2,190
Drama	396	4,084	4,423	57

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

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

**Year ended August 31, 2022**

	<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	5,828	9,155	14,800	183
Islander Wrestling	109	5,033	5,142	-
JROTC - Clinic	3,811	7,353	8,065	3,099
Key Club	1	-	-	1
Multi-Media Production	400	-	-	400
Library/media	698	3,352	3,900	150
European Explorers	832	2,600	3,235	197
Memory Book	892	15,535	16,332	95
Multicultural Club	4	-	-	4
National Honor Society	654	700	29	1,325
NSAA	1,412	5,371	5,111	1,672
One-act plays	2,342	-	-	2,342
Orchestra	398	4,697	3,374	1,721
Physical education	286	6,535	6,726	95
Robotics	470	3,100	3,140	430
SADD	1,995	2,281	2,348	1,928
Speech	438	10,979	8,978	2,439
Spirit Set	16,514	31,757	46,792	1,479
Spring musical	1,852	37,090	38,942	-
Student Council	127	33,752	31,640	2,239
Testing	2,345	-	-	2,345
Vocal music	164	9,365	9,442	87
Vocal - Show Choir	2,090	28,448	30,533	5
Gay-Straight Alliance	126	4,000	318	3,808
Athletics	6,634	91,159	88,646	9,147
West Gym Scoreboards	70,999	38,250	105,000	4,249
Memorial Stadium Display Scoreboards	(450,468)	90,000	-	(360,468)

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

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

**Year ended August 31, 2022**

	<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	788	7,738	8,517	9
Summer clinic - girls BB	4,626	12,343	14,917	2,052
Summer clinic - volleyball	11,576	37,429	29,379	19,626
Summer clinic - football	2,424	43,902	46,326	-
Summer clinic - girls soccer	4,354	9,500	8,944	4,910
Softball clinic	10,970	28,858	33,743	6,085
Summer clinic - track	2,835	4,133	4,094	2,874
Summer clinic - swimming	1,173	3,967	4,146	994
Summer clinic - tennis	1,474	3,563	1,787	3,250
Summer clinic - boys bowling	-	182	182	-
Summer clinic - girls bowling	-	183	183	-
Summer clinic - boys soccer	378	2,413	2,032	759
Summer clinic - girls wrestling	-	10,009	10,009	-
Cross country	-	11,450	11,361	89
Cross country clinic	424	947	1,320	51
Unified track clinic	-	800	724	76
Youth football	6,965	14,815	21,748	32
Football	4,904	81,501	84,856	1,549
Baseball	14,495	30,059	22,389	22,165
Baseball clinic	18,728	820	17,598	1,950
Golf clinic - boys & girls	8	45	50	3
Golf - girls	2	4,485	3,088	1,399
Softball	670	61,946	62,616	-
Tennis - boys	92	4,300	4,346	46
Volleyball	252	20,742	20,994	-
Bowling - boys	-	2,958	2,958	-
Bowling - girls	-	2,023	2,023	-
Wrestling - boys	10,757	25,251	30,467	5,541
Wrestling - girls	-	11,025	11,025	-
Basketball - boys	458	34,690	35,075	73
Basketball - girls	458	22,235	22,658	35
Basketball - intramural - boys	3,850	-	2,740	1,110
Swimming	1,550	39,680	38,641	2,589
Track	251	82,785	83,036	-
Golf - boys	37	12,106	12,130	13
Tennis	547	10,491	10,967	71
Unified sports	2,612	9,409	12,021	-
Soccer	11,032	23,351	34,383	-
Total Activities Director	<u>(165,337)</u>	<u>1,272,817</u>	<u>1,327,028</u>	<u>(219,548)</u>
<b>Total Senior High</b>	<b><u>\$ 39,961</u></b>	<b><u>\$ 1,360,128</u></b>	<b><u>\$ 1,479,318</u></b>	<b><u>\$ (79,229)</u></b>

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

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

**Year ended August 31, 2022**

	<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 Director of Information Technology				
iPad Service Contracts and Repairs	\$ 2,475	\$ -	\$ -	\$ 2,475
Building Principal:				
Show Choir	24	5,657	5,655	26
Art	236	-	-	236
Band	225	200	-	425
6th Grade	9,648	-	4,659	4,989
7th Grade	352	-	-	352
8th Grade	2,942	-	717	2,225
Concessions	688	16,190	11,038	5,840
Exploratory - Purple	706	-	-	706
Drama	1,697	-	-	1,697
Equipment and Facility Rental	1,881	-	-	1,881
Fundraiser	342	-	-	342
General	26,115	5,329	17,602	13,842
Hulas - Student Store	62	-	-	62
Library/media	2,797	4,163	3,828	3,132
Physical education	111	-	-	111
Student Council	3,414	5,109	3,244	5,279
Vocal Music	6,718	-	-	6,718
Washington, D.C., trip	869	1,080	1,080	869
Athletics	5,076	77,385	82,461	-
<b>Total Barr Middle School</b>	<u>\$ 66,378</u>	<u>\$ 115,113</u>	<u>\$ 130,284</u>	<u>\$ 51,207</u>

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

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

**Year ended August 31, 2022**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>004 Walnut Middle School:</u>				
Building Principal:				
Show Choir	\$ 928	\$ 1,540	\$ 1,461	\$ 1,007
Art	3,888	-	-	3,888
Character Education	1	-	-	1
Team 6A	6,324	589	464	6,449
Team 6B	599	416	547	468
Team 6C	293	73	-	366
Team 7A	1,778	3,409	2,599	2,588
Team 7B	428	-	-	428
Team 8A	123	-	-	123
Team 8B	-	94	94	-
Concessions	26,626	10,814	10,580	26,860
Courtesy	102	95	-	197
Facility rental	863	-	-	863
Future Fisherman Grant	505	-	-	505
Fundraiser	5,045	-	-	5,045
General	144,041	14,368	67,334	91,075
Home Economics	5,851	-	426	5,425
Library/media	841	939	775	1,005
Memory	857	3,355	3,340	872
Newcomers	1,568	811	688	1,691
Orchestra	6,563	1,615	1,052	7,126
Physical education	17,544	-	-	17,544
Financial literacy	1,534	-	49	1,485
Southard Grant	1,592	-	267	1,325
Staff inservice	565	-	-	565
Student Council	2	-	-	2
Vocal music	4,817	-	1,263	3,554
Washington, D.C., trip	16,017	17,765	22,105	11,677
Grant - Wells Fargo	1,103	-	-	1,103
Athletics	-	83,357	83,357	-
Soccer - Boys & Girls	-	300	213	87
<b>Total Walnut Middle School</b>	<b><u>\$ 250,398</u></b>	<b><u>\$ 139,540</u></b>	<b><u>\$ 196,614</u></b>	<b><u>\$ 193,324</u></b>

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

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

**Year ended August 31, 2022**

	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	\$ 2,840	\$ -	\$ 3,087
Character education	202	102	102	202
Concessions	429	9,402	8,830	1,001
Courtesy	541	-	-	541
Facility rental	500	184	184	500
General	33,725	10,123	35,914	7,934
Grade 6	404	710	900	214
Grade 7	3,770	-	3,270	500
Grade 8	880	-	380	500
Hula's - Student Store	281	-	180	101
Library	188	162	150	200
Memory Book	5,237	7,310	9,521	3,026
Music	8,280	-	2,771	5,509
Skills academy	525	-	-	525
Washington, D.C., trip	4	-	-	4
Athletics	2,889	86,384	89,273	-
Soccer - Boys & Girls	7	-	-	7
<b>Total Westridge Middle School</b>	<b>\$ 58,109</b>	<b>\$ 117,217</b>	<b>\$ 151,475</b>	<b>\$ 23,851</b>
<u>025 - Career Pathways Institute:</u>				
Building Principal:				
Construction Project	\$ 283,995	\$ 431,736	\$ 458,886	\$ 256,845
FBLA	(520)	8,249	7,471	258
General	52,756	388	12,480	40,664
Family & Consumer Science	4,973	-	-	4,973
Medical Pathways - HOSA	238	1,474	1,712	-
SkillsUSA	13,967	21,199	11,365	23,801
Automotive	-	12,541	12,457	84
Manufacturing	3,009	100	1,600	1,509
Construction	-	2,944	2,911	33
Academy of Engineering & Technology	-	4,800	1,742	3,058
Academy of Technical Sciences	-	985	689	296
<b>Total Career Pathways Institute</b>	<b>\$ 358,418</b>	<b>\$ 484,416</b>	<b>\$ 511,313</b>	<b>\$ 331,521</b>
<u>023 - Success Academy:</u>				
Building Principal:				
General	<b>\$ 12,592</b>	<b>\$ 4,755</b>	<b>\$ 3,603</b>	<b>\$ 13,744</b>
<u>031 - Wyandotte Learning Center</u>				
Building Principal:				
General	\$ 4,850	\$ 22	\$ 908	\$ 3,964
FCCLA	(385)	4,750	4,365	-
Academy of Ed, Law, & Public Safety	-	1,000	-	1,000
<b>Total Wyandotte Learning Center</b>	<b>\$ 4,465</b>	<b>\$ 5,772</b>	<b>\$ 5,273</b>	<b>\$ 4,964</b>
<b>TOTAL ACTIVITY FUND</b>	<b>\$ 2,479,083</b>	<b>\$ 3,314,858</b>	<b>\$ 3,122,496</b>	<b>\$ 2,671,445</b>

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

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

**Year ended August 31, 2022  
(Unaudited)**

	General <u>Fund</u>	Bond <u>Fund</u>	Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
Balance - August 31, 2021	\$ 11,158,605	\$ 1,830,627	\$ 103,311	\$ 309,932
Receipts:				
Property taxes	35,262,553	5,684,992	339,040	1,017,115
Motor vehicle tax	4,145,999	-	-	-
Homestead allocation	1,524,564	245,667	14,659	43,978
Pro-rate motor vehicle	125,653	20,614	1,208	3,625
In-lieu-of tax	19,468	3,066	183	548
Interest	83,867	14,220	806	2,418
Fines and licenses	745,932	-	-	-
Carline	17,372	2,802	167	501
Property tax credit	<u>1,809,011</u>	<u>290,536</u>	<u>17,394</u>	<u>52,183</u>
Total receipts	<u>43,734,419</u>	<u>6,261,897</u>	<u>373,457</u>	<u>1,120,368</u>
Total to be accounted for	54,893,024	8,092,524	476,768	1,430,300
Disbursements:				
To School District	43,035,516	6,255,953	366,818	1,100,450
Treasurers' fees	<u>368,710</u>	<u>59,453</u>	<u>3,545</u>	<u>10,636</u>
Total disbursements	<u>43,404,226</u>	<u>6,315,406</u>	<u>370,363</u>	<u>1,111,086</u>
Balance - August 31, 2022	<u>\$ 11,488,798</u>	<u>\$ 1,777,118</u>	<u>\$ 106,405</u>	<u>\$ 319,214</u>

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

**COMPARATIVE STATISTICAL DATA FROM ANNUAL FINANCIAL REPORTS**

**For the years ended August 31, 2022 - 2013  
(Unaudited)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed Value of School District	\$ 3,747,729,438	\$ 3,525,325,966	\$ 3,350,965,335	\$ 3,243,539,584
Current Property Tax				
Budgeted - General Fund	\$ 38,976,388	\$ 36,663,407	\$ 34,850,056	\$ 33,732,828
Average Daily Attendance (ADA)	8,361	8,485	8,671	8,755
Average Daily Membership (ADM)	9,159	9,205	9,259	9,362
Total Value of Plant and Contents	\$ 496,234,945	\$ 457,026,560	\$ 422,996,986	\$ 395,945,937
Annual Depreciation of Plant and Contents (3% of Value)	\$ 14,887,048	\$ 13,710,797	\$ 12,689,910	\$ 11,878,378
Total Adjusted Current Expense	<u>104,564,486</u>	<u>103,321,184</u>	<u>100,769,492</u>	<u>99,175,670</u>
Total Annual Cost	\$ 119,451,534	\$ 117,031,981	\$ 113,459,402	\$ 111,054,048
Annual Cost Per Pupil - ADA	\$ 14,287	\$ 13,793	\$ 13,085	\$ 12,685
Annual Cost Per Pupil - ADM	\$ 13,042	\$ 12,714	\$ 12,254	\$ 11,862

**MISCELLANEOUS DATA - At Annual Cost Per Pupil (ADM)**

**RECEIPTS**

Local	\$ 4,349	\$ 4,336	\$ 3,961	\$ 3,755
County	73	75	66	65
State	7,566	7,633	7,411	7,054
Federal	1,842	674	924	916
Other	-	15	1	8
	<u>13,830</u>	<u>12,733</u>	<u>12,363</u>	<u>11,798</u>
Total Receipts for Year	13,830	12,733	12,363	11,798

**EXPENDITURES**

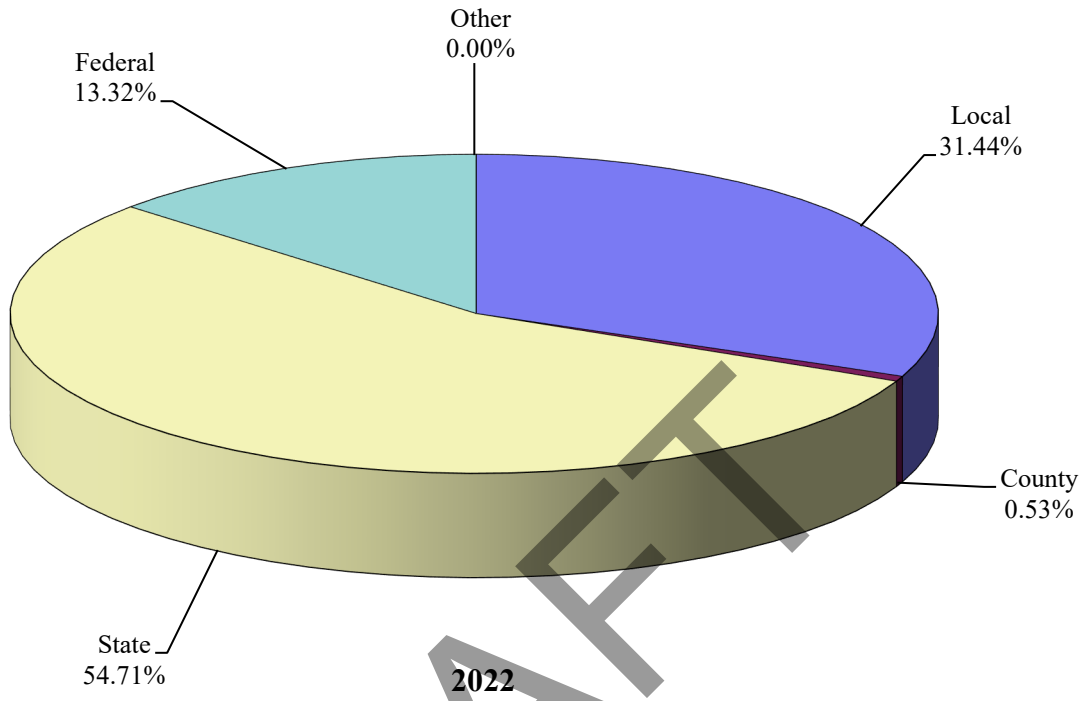
Instruction	8,166	8,113	8,065	7,643
Support Services	1,073	1,158	1,044	973
Administration	1,029	1,050	981	847
Operation and Maintenance of Plant	1,344	1,200	1,309	1,521
Pupil Transportation	106	50	53	67
State/Federal/Other	1,814	1,292	955	841
	<u>13,532</u>	<u>12,863</u>	<u>12,407</u>	<u>11,892</u>
Total Expenditures for Year	13,532	12,863	12,407	11,892

**RECEIPTS OVER (UNDER)  
EXPENDITURES PAID**

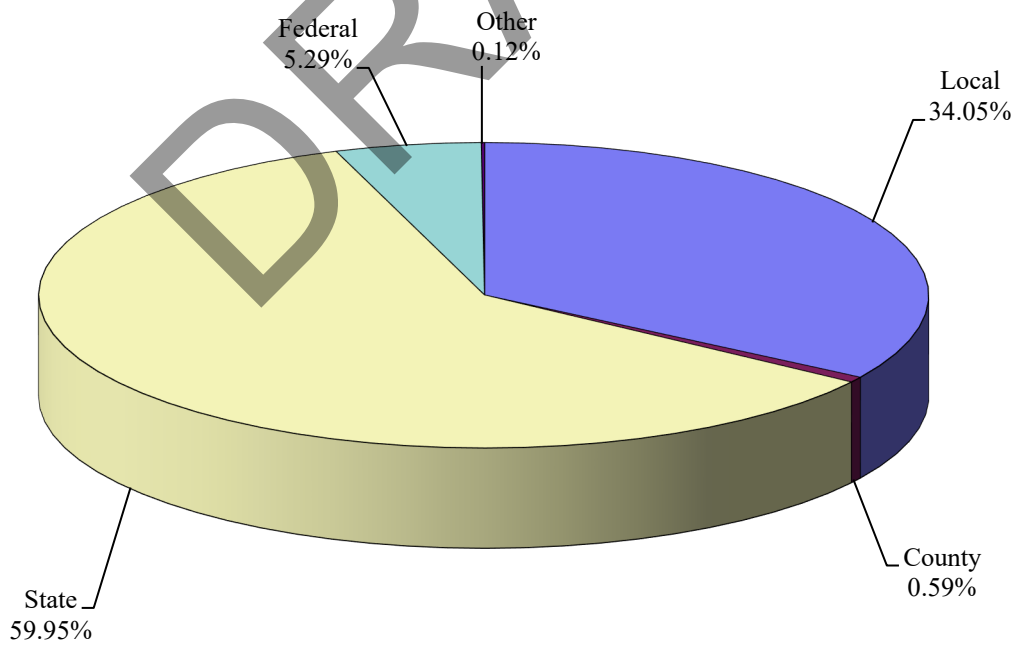
	<u>\$ 298</u>	<u>\$ (130)</u>	<u>\$ (44)</u>	<u>\$ (94)</u>
--	---------------	-----------------	----------------	----------------

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,104,882,584	\$ 3,050,120,816	\$ 2,938,020,328	\$ 2,763,011,452	\$ 2,669,698,545	\$ 2,609,831,071
\$ 32,290,794	\$ 31,721,271	\$ 30,555,426	\$ 28,735,319	\$ 27,764,878	\$ 27,142,256
8,688	8,733	8,644	8,457	8,325	8,229
9,251	9,266	9,129	8,959	8,783	8,613
\$ 401,000,000	\$ 371,500,000	\$ 350,000,000	\$ 338,000,000	\$ 331,400,000	\$ 320,000,000
\$ 12,030,000	\$ 11,145,000	\$ 10,500,000	\$ 10,140,000	\$ 9,942,000	\$ 9,600,000
91,785,554	92,505,591	88,016,770	83,011,060	82,668,629	78,091,496
<u>\$ 103,815,554</u>	<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>
\$ 11,950	\$ 11,869	\$ 11,398	\$ 11,015	\$ 11,124	\$ 10,656
\$ 11,222	\$ 11,187	\$ 10,791	\$ 10,398	\$ 10,545	\$ 10,181
\$ 3,583	\$ 3,676	\$ 3,456	\$ 3,346	\$ 3,246	\$ 3,477
79	99	108	99	98	93
7,039	6,658	6,258	5,963	5,969	6,140
622	632	620	527	577	850
3	1	-	-	-	-
<u>11,326</u>	<u>11,066</u>	<u>10,442</u>	<u>9,935</u>	<u>9,890</u>	<u>10,560</u>
7,866	7,772	7,368	6,829	6,936	6,631
599	604	705	768	751	756
748	775	700	695	676	663
989	940	855	959	1,246	1,369
76	59	57	55	57	58
910	843	698	700	740	849
<u>11,188</u>	<u>10,993</u>	<u>10,383</u>	<u>10,006</u>	<u>10,406</u>	<u>10,326</u>
<u>\$ 138</u>	<u>\$ 73</u>	<u>\$ 59</u>	<u>\$ (71)</u>	<u>\$ (516)</u>	<u>\$ 234</u>

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

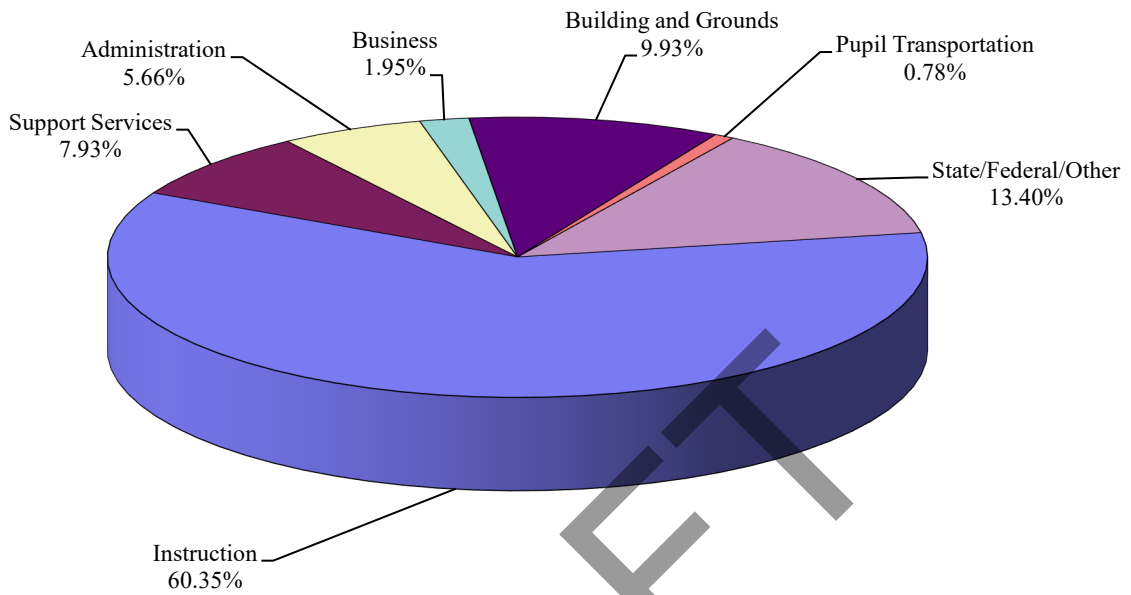


**2022**

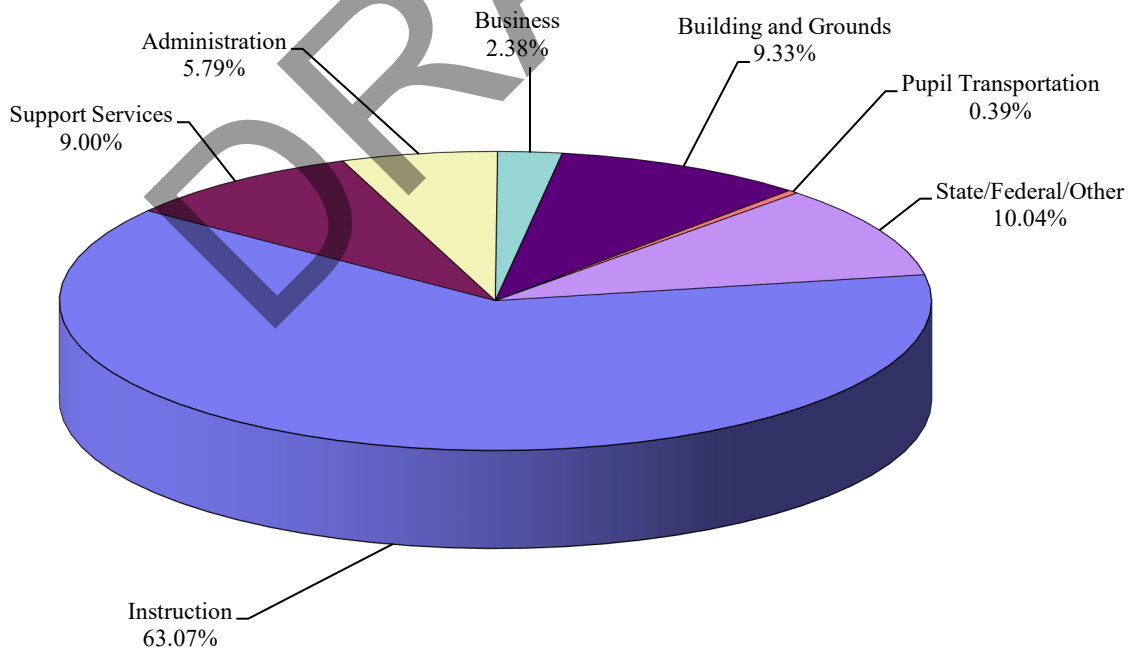


**2021**

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

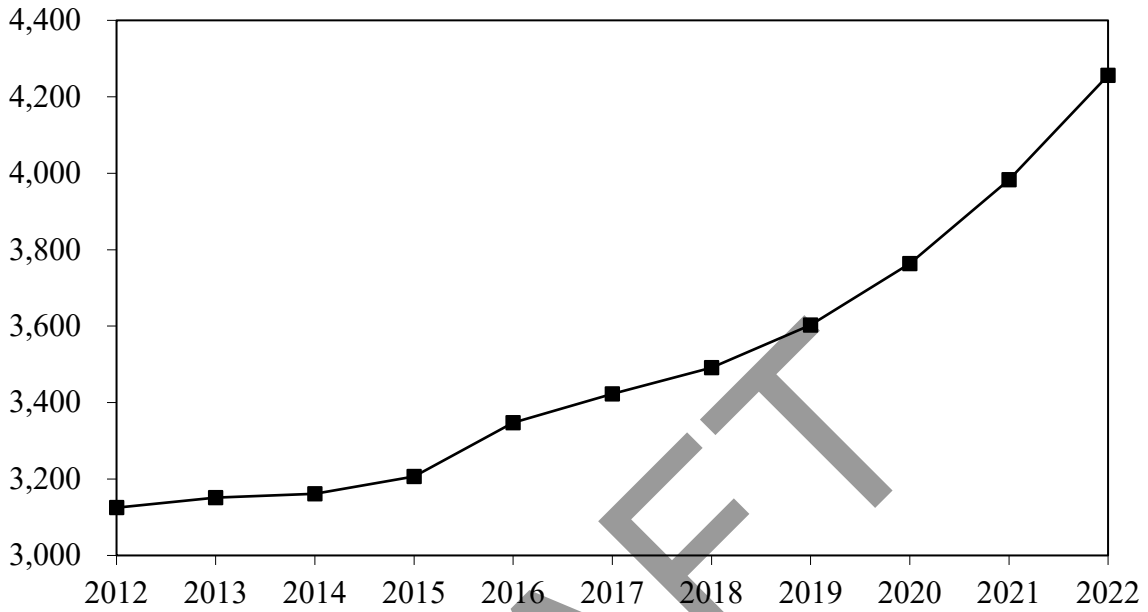


**2022**

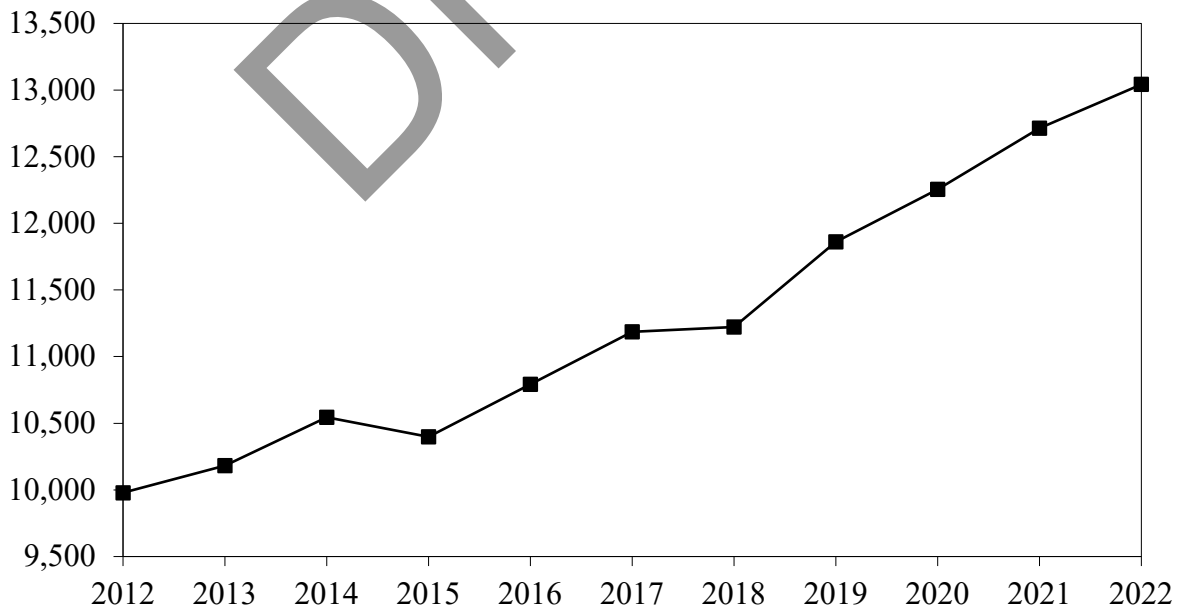


**2021**

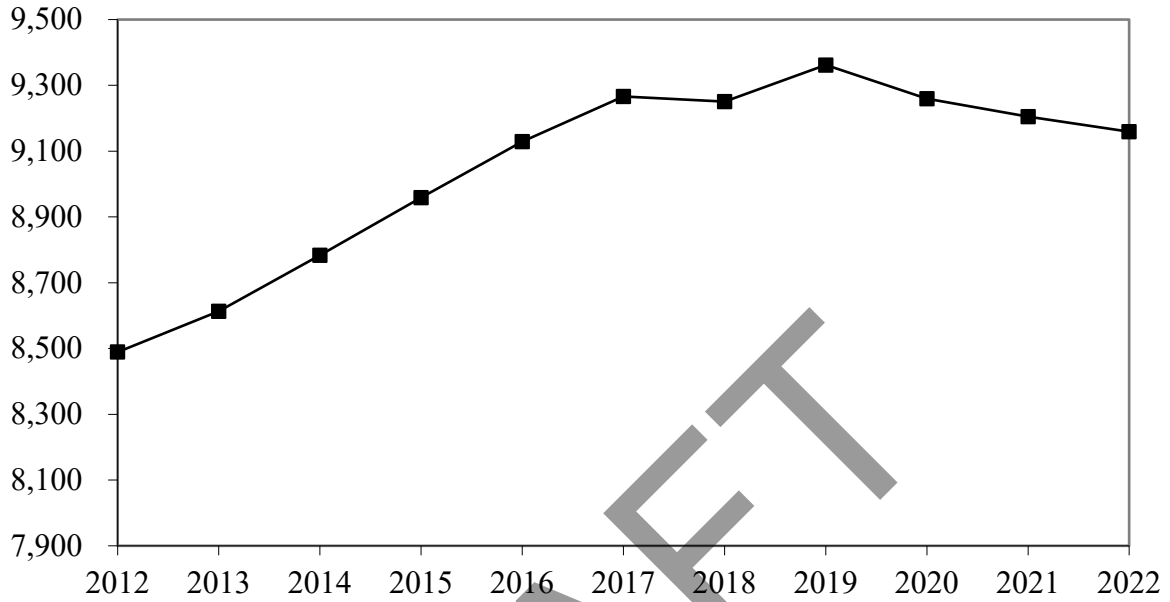
**GRAND ISLAND PUBLIC SCHOOLS  
BUDGETED PROPERTY TAX PER STUDENT - GENERAL FUND  
Years Ended August 31, 2012 through 2022**



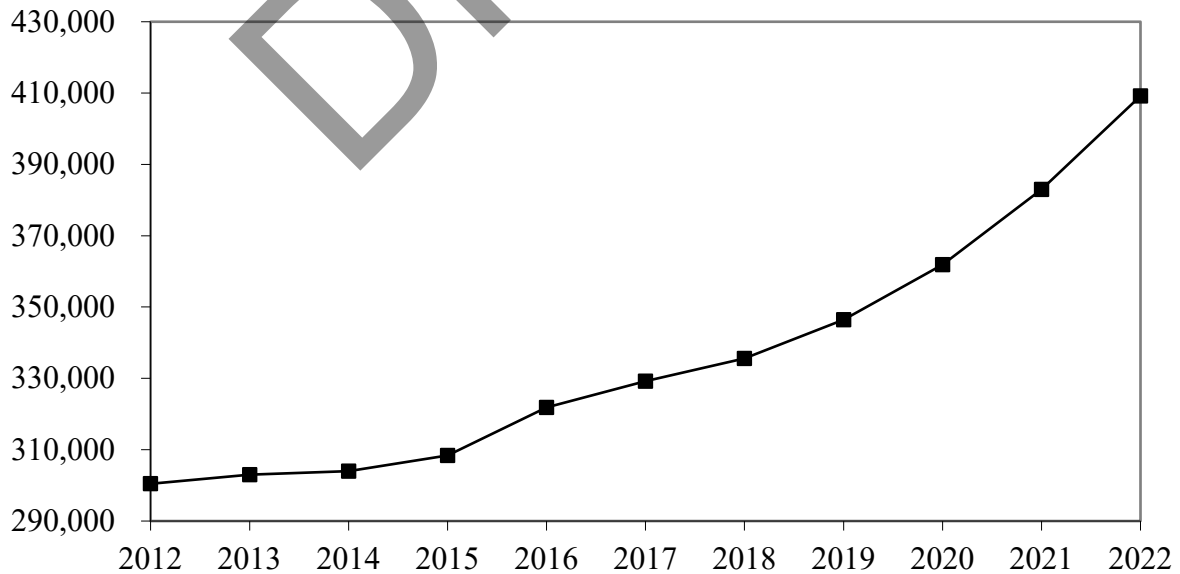
**ANNUAL COST PER STUDENT  
Years Ended August 31, 2012 through 2022**



**GRAND ISLAND PUBLIC SCHOOLS  
AVERAGE DAILY MEMBERSHIP  
Years Ended August 31, 2012 through 2022**



**ASSESSED VALUE PER STUDENT  
Years Ended August 31, 2012 through 2022**



**SINGLE AUDIT REPORTS**

DRAFT

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended August 31, 2022**

<u>Federal Grantor and Program Title</u>	<u>Federal AL Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<b><u>Department of Education</u></b>			
Direct Award:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	n/a	\$ 1,100,238 *
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.173	40-0002-000	19,208
COVID-19 - Special Education - Grants to States	84.173X	40-0002-000	11,222
Special Education - Preschool Grants	84.027	40-0002-000	2,485,499
COVID-19 - Special Education - Preschool Grants	84.027X	40-0002-000	114,609
Total Special Education (IDEA) Cluster			<u>2,630,538</u>
Title I Grants to Local Educational Agencies	84.010	40-0002-000	2,774,711 *
Migrant Education - State Grant Program	84.011	40-0002-000	310,422
Special Education - Grants for Infants and Families	84.181	40-0002-000	24,757
Career and Technical Education - Basic Grants to States	84.048	40-0002-000	128,635
Education for Homeless Children and Youth	84.196	40-0002-000	28,803
Special Education - State Personnel Development	84.323	40-0002-000	1,476
Student Support and Academic Enrichment Program	84.424	40-0002-000	161,929
COVID-19 - Education Stabilization Fund:			
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	40-0002-000	3,665,717 *
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	40-0002-000	3,523,009 *
COVID-19 - ARP ESSER - Homeless Children and Youth	84.425W	40-0002-000	23,786 *
Total COVID-19 - Education Stabilization Fund			<u>7,212,512</u>
Supporting Effective Instruction - State Grants	84.367	40-0002-000	342,320
English Language Acquisition - State Grants	84.365	40-0002-000	255,338 *
Total Passed Through Nebraska Department of Education			<u>13,871,441</u>
Passed Through National Center for Families Learning:			
State Family Engagement Centers	84.310	47-6003169	21,141
Total Department of Education			<u>14,992,820</u>
<b><u>Department of Agriculture</u></b>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	40-0002-000	1,207,859
National School Lunch Program	10.555	40-0002-000	5,117,348
Fresh Fruit and Vegetable Program	10.582	40-0002-000	79,999
Summer Food Service Program for Children	10.559	40-0002-000	146,810
Total Passed Through Nebraska Department of Education			<u>6,552,016</u>
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program (note B)	10.555	47-6003169	483,175
Total Child Nutrition Cluster			<u>7,035,191</u>
<b><u>Department of Health and Human Services</u></b>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6003169	121,774
Total Expenditures of Federal Awards			<u>\$ 22,149,785</u>

\*Major Programs

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued**

**Year ended August 31, 2022**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards 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.

DRAFT

**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, 2022, and the related notes to the financial statements, which collectively comprise the School District’s financial statements, and have issued our report thereon dated October 27, 2022. 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.

**Report on 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) as a basis for designing 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

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 or significant deficiencies may exist that have not been identified.

### **Report on 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 statements. 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.

Grand Island, Nebraska  
October 27, 2022

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education  
Grand Island Public Schools  
Grand Island, Nebraska

**Report on Compliance for Each Major Federal Program**

**Qualified and Unmodified Opinions**

We have audited Hall County School District #2’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Hall County School District #2’s major federal programs for the year ended August 31, 2022. 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.

*Qualified Opinion on COVID-19 Education Stabilization Fund (AL #84.425)*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Hall County School District #2 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on COVID-19 Education Stabilization Fund (AL #84.425) for the year ended August 31, 2022.

*Unmodified Opinion on Each of the Other Major Federal Programs*

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 other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2022.

**Basis for Qualified and Unmodified Opinions**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hall County School District #2 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hall County School District #2's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on COVID-19 Education Stabilization Fund (AL #84.425)*

As described in the accompanying schedule of findings and questioned costs, Hall County School District #2 did not comply with requirements regarding Assistance Listing #84.425 COVID-19 Education Stabilization Fund as described in finding number 2022-001 for Procurement and Suspension and Debarment.

Compliance with such requirements is necessary, in our opinion, for Hall County School District #2 to comply with the requirements applicable to that program.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hall County School District #2's federal programs.

#### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hall County School District #2's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hall County School District #2's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hall County School District #2's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hall County School District #2's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Hall County School District #2's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on Hall County School District #2's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Hall County School District #2's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 to be a material weakness.

*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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Hall County School District #2's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Hall County School District #2's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Grand Island, Nebraska  
October 27, 2022

DRAFT

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year ended August 31, 2022**

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, 2022 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 disclosed one material weakness in the internal control over major programs for Grand Island Public Schools.
  - (v) A qualified opinion was issued on compliance for Assistance Listing #84.425 COVID-19 Education Stabilization Fund and unmodified opinions were issued for each of the other major Federal programs.
  - (vi) The audit disclosed two audit findings which we are required to report under 2 CFR section 200.516(a).
  - (vii) Major Programs: AL #84.425 – COVID-19 - Education Stabilization Fund (AL #84.425D – COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER), AL #84.425U – COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER), and AL #84.425W – COVID-19 – APR ESSER – Homeless Children and Youth); AL #84.334 – Gaining Early Awareness and Readiness for Undergraduate Programs; AL #84.010 – Title I Grants to Local Educational Agencies; and AL #84.365 – English Language Acquisition – State Grants.
  - (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

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued**

**Year ended August 31, 2022**

3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

2022-001 – Noncompliance with Requirements over Major Program and Resulting Findings & Questioned Costs

Program Information:

Federal Agency: U.S. Department of Education (passed through the Nebraska Department of Education)

Federal Program Title: COVID-19 – Education Stabilization Fund (AL #84.425)

Compliance Requirement – Procurement and Suspension and Debarment

Grant Award Period: September 1, 2021 through August 31, 2022

Questioned Cost: \$105,273

Condition: The District did not comply with small purchase procedures required by 2 CFR section 200.320(b), so they were reimbursed by Nebraska Department of Education (NDE) for a \$105,273 claim submitted for the COVID-19 – Education Stabilization Fund program.

Criteria: The District should ensure that all claims meet compliance requirements before they are submitted for reimbursement.

Cause: District personnel were not familiar with the small purchase procedures requiring price quotes from an adequate number of qualified sources.

Effect: During the year ended August 31, 2022, the District requested and received \$105,273 of excess reimbursement.

Perspective – The noncompliance with the small purchase procedures appears to be an isolated incident, as no other claims were denied by the Nebraska Department of Education (NDE).

Recommendation: Personnel involved with Federal grant programs should receive additional training to make sure they are familiar with all compliance requirements and the reimbursement claims should be reviewed for compliance with all requirements before they are submitted to NDE.

Views of Responsible Officials and Planned Corrective Actions: Personnel involved with Federal grant programs will receive additional training on the Compliance Supplement to ensure all compliance requirements are met for future grant reimbursement requests. Also, the District reimbursed \$105,273 to NDE during September 2022.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued**

**Year ended August 31, 2022**

2022-002 – Material Weakness in Internal Control Over Major Federal Programs

Program Information:

Federal Agency: U.S. Department of Education (passed through the Nebraska Department of Education)

Federal Program Title: COVID-19 – Education Stabilization Fund (AL #84.425)

Grant Award Period: September 1, 2021 through August 31, 2022

Condition: Adequate controls were not in place to ensure the District complied with all compliance requirements for the COVID-19 – Education Stabilization Fund. As a result, the District did not comply with small purchase procedures, so they were reimbursed by Nebraska Department of Education (NDE) for a \$105,273 claim submitted for the COVID-19 – Education Stabilization Fund program.

Criteria: Internal controls should be in place to ensure that all claims meet compliance requirements before they are submitted for reimbursement.

Cause: District personnel were not familiar with the small purchase procedures requiring price quotes from an adequate number of qualified sources.

Effect: During the year ended August 31, 2022, the District requested and received \$105,273 of excess reimbursement.

Perspective – The noncompliance with the small purchase procedures appears to be an isolated incident, as no other claims were denied by the Nebraska Department of Education (NDE).

Recommendation: Controls should be implemented to ensure personnel involved with Federal grant programs are adequately trained in all compliance requirements. Also, claims should be reviewed to ensure compliance with all requirements before they are submitted for reimbursement.

Views of Responsible Officials and Planned Corrective Actions: Personnel involved with Federal grant programs will receive additional training on the Compliance Supplement to ensure all compliance requirements are met for future grant reimbursement requests. All reimbursement requests will be reviewed to ensure compliance with all requirements before they are submitted. Also, the District reimbursed \$105,273 to NDE during September 2022.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year ended August 31, 2022**

Findings for the year ended August 31, 2021

Program

There were no prior audit findings.

DRAFT



Grand Island Public Schools Foundation  
Notes for Board of Education  
12-12-22

1. The Foundation's online scholarship application went "live" on December 1. Students will be able to apply for 160 PLUS scholarships through this one application. The application is due February 8, 2023.
2. The Foundation hosted our Scholarship Fair on December 1 at the Islander Annex Building. The fair included scholarship application presentations from the GIPS Foundation and the Greater Grand Island Community Foundation as well as booths manned by several colleges, Education Quest, and the Academies of Grand Island Senior High.
3. Other notable action at the November board meeting included:
  - a. Accepted the fiscal year 2022 audit and 990 tax return and placing them on file
  - b. Accepted an updated Policies and Procedures Umbrella Account Fee
  - c. Renewed the Alumni Liaison Contract for the Alumni Newsletter for 2023
4. The Foundation Board also heard progress reports from the following committees:
  - a. Awards and Grants Committee - update on the Student Kindness Requests
  - b. Board Development/Nominating Committee - update on board membership and potential new board members.
5. **A fun number from the GIPS Foundation's 2022 Audit: \$1,184,062**

**The Foundation invested \$1,184,062 into projects, programs, and scholarships benefiting our students last year. That number breaks down to \$121.65 spent per student (9,733 students)**



## NASB Monthly Update for Board Meeting Agenda Item

**December 2022**

### Monthly Agenda Video Updates

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

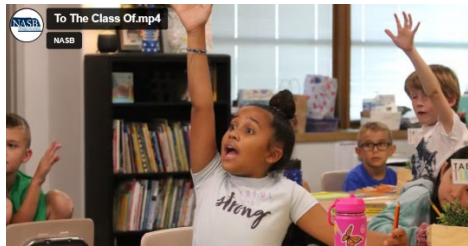
([www.NASBonline.org](http://www.NASBonline.org) - News & Resources – Video Library)



### **WATCH: TO THE CLASS OF ...**

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

As this year’s School Board Member Graduating Class make their final motions and leave their board room one last time we asked them what exactly they would like the next crop of school board members to know.



### **Latest ‘Board Notes’ – Monthly Newsletters**

([www.NASBonline.org](http://www.NASBonline.org) - News & Resources - Board Notes)

- Working Together DOES Win!
- The Annual Passing of the Gavel
- Plattsmouth Adds New CTE Addition
- At The Board Table
- ALICAP Recognizes its Annual Award Winners
- The Nebraska Open Meetings Act & Public Comment
- New Board Member Workshops & New Faces
- This Month In ... And Much More!



## COMING SOON:

### YOUR 2022 ADVOCACY HANDBOOK FOR THE 2023 LEGISLATIVE SESSION

Following approval at the Delegate Assembly, look for this Handbook later in December!

<http://members.nasbonline.org/index.php/advocacy-handbook>

(www.NASBonline.org – Government Relations – NASB Advocacy Handbook)



### “NASB Update – Annual Board Calendar Summary”

View the full detailed calendar at: <http://members.nasbonline.org/index.php/resources>

(www.NASBonline.org – Board Leadership – Resources)

**As a board, some items you should do, or have on the monthly agenda include:**

MISSION, VISION & GOALS: Review School Improvement Plan: Strategic Plan Update; District Goals Update

POLICY GOVERNANCE: Review, update, and adopt policy

ACCOUNTABILITY & STUDENT ACHIEVEMENT: Career Education Content Areas – Revision begins in Dec to be implemented in Schools Aug 1, NDE Standards Revision Timeline

ADVOCACY: Review the 2023 Legislative Session Calendar

DISTRICT/ESU RESOURCES (BUDGET): ESU Annual Financial Report – On or before Jan 31, the ESU Administrator of each ESU will submit to the Commissioner of Education an Annual Financial Report. § 79-1229

REPORTS: Board Committees; Superintendent; Administrators: Review the NDE State of Schools Report

BOARD-SUPERINTENDENT RELATIONS: Review the Superintendent Evaluation Summary

BOARD LEADERSHIP DEVELOPMENT: NASB New Board Member Workshop

LEARNING COMMUNITY: Report Evaluation and Research Results. On or before Jan 1, each learning community coordinating council shall use any funds received pursuant to section 79-1241.03 for evaluation of programs related to the community achievement plan. § 79-2104.02

BOARD ELECTION: Notify the County Clerk/Election Commissioner. On or before Feb 1, the board must notify the County Clerk of Election Commissioner of the member seats open for the upcoming election



## **NASB's Video Resources**

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

(www.NASBonline.org – News & Resources – Videos)

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



## **Networking & Events ... Register Now**

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

(www.NASBonline.org – Events)

*All Dates & Locations Tentative & Subject to Change*

### **New Board Member Workshops**

<http://members.nasbonline.org/index.php/new-board-member-workshops>

December 5 – Gering

December 6 – North Platte

December 7 – Kearney

December 8 – York

December 13 – La Vista

December 14 – Norfolk

### **Legislative Issues Conference**

<http://members.nasbonline.org/index.php/legislative-issues-conference>

January 22-23 – Embassy Suites Lincoln

### **NASB Board President Retreats**

<http://members.nasbonline.org/index.php/president-retreat>

January 29-30 – York

February 5-6 – Ogallala

### **Budget & Finance Workshops**

<http://members.nasbonline.org/index.php/budget-finance-workshops>

February 8 - Kearney

February 15 – La Vista



## **Advocacy**

<http://members.nasbonline.org/index.php/government-relations>

(www.NASBonline.org – Government Relations)

1<sup>st</sup> Day of the 108<sup>th</sup> Legislature, 1<sup>st</sup> Session

Wednesday, January 4, 2023

*(This will be a 90-Day Session ending roughly June 9<sup>th</sup>)*

Day 10 ... Final Day to Introduce Bills ... January 18, 2023

NASB Legislation Committee Meeting

January 22, 2023

Legislative Issues Conference

January 22-23, 2023 – Embassy Suites Lincoln

<http://members.nasbonline.org/index.php/legislative-issues-conference>

## **RESOURCES PRIOR TO THE 2023 SESSION**

WATCH: State Board of Education Candidate Q&A's

2022 Legislative Candidate Questionnaires

<http://members.nasbonline.org/index.php/2022-legislative-candidate-questionnaire>

*All Dates & Locations Tentative & Subject to Change*

*NASB does not endorse candidates and does not make recommendations to members, or anyone, on whom to support for election. NASB may, from time to time, provide opportunities for candidates for elected office to meet with or communicate with its membership. Any NASB event allowing candidates for office to meet or communicate with its membership should not be considered a direct or passive endorsement of any candidate.*



## **NASB Member Virtuals**

<http://members.nasbonline.org/index.php/nasb-member-virtuals>

(www.NASBonline.org – Events – NASB Member Virtuals)

- Previous Member Virtuals Available to Watch Include:
  - Gubernatorial Candidates Q&A w/ Blood & Pallen
  - 2022 Legislative Recap & Look Ahead
  - Tough Times & Tough Meetings: The Board's Role in Navigating Hot Button Issues
  - NASB Member Virtuals w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC, Bryce Wilson of NDE on Cares Act Funds Q&A for School Boards, and More ...



Follow NASB on twitter at [www.twitter.com/NASBOnline](http://www.twitter.com/NASBOnline) using the hashtag #liveNASB  
and on Facebook at [www.facebook.com/NASBOnline](http://www.facebook.com/NASBOnline)

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>  
([www.NASBOnline.org](http://www.NASBOnline.org) – News & Resources – Videos)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for “This Month In ...” To access the latest newsletter, click here:  
<http://members.nasbonline.org/index.php/news-resources/board-notes>  
([www.NASBOnline.org](http://www.NASBOnline.org) - News & Resources - Board Notes)

## **RESIGNATION AND TRANSITION AGREEMENT**

**THIS RESIGNATION AND TRANSITION AGREEMENT** (the “Agreement”) is entered into by and between Dr. Tawana Grover (hereinafter referred to as “Grover”) and the Board of Education of Hall County School District 40-0002, a/k/a, the Grand Island Public School District (hereinafter referred to as the “District”).

**WHEREAS**, Grover is currently employed by the District as the Superintendent of Schools, pursuant to a three-year contract (the “Current Contract”); and

**WHEREAS**, the first year of the Current Contract commenced on July 1, 2022 and ends on June 30, 2023 (the “First Contract Year”), the second year is to commence on July 1, 2023 and end on June 30, 2024 (the “Second Contract Year”), and the third and final year of the Current Contract is to commence on July 1, 2024 and end on June 30, 2025 (the “Third Contract Year”); and

**WHEREAS**, the parties wish to and do hereby terminate and end the Current Contract and execute this Agreement constituting a full and complete settlement of all questions regarding the Current Contract and Grover’s employment relationship with the District;

**NOW, THEREFORE**, in consideration of the agreements and consideration contained herein, Grover and the District agree as follows:

**1. First Contract Year.** Grover shall remain an employee in the District through June 30, 2023. However, effective, January 11, 2023, Grover will be on an “on-call” status and will not be required to attend meetings, report to work in-person, or tend to the regular duties of Superintendent of Schools. Instead, from January 11, 2023, through June 30, 2023, Grover agrees to work in good faith with the Interim Superintendent to facilitate the transition process. During this transition, Grover agrees to be responsive to questions from the Interim Superintendent. For the remainder of the First Contract Year of the Current Contract, the District shall continue to pay Grover the same pay and benefits, including health insurance benefits and 403(b) contributions, through the monthly payroll and in accordance with the terms of her Current Contract, except that the District will have no obligation to pay Grover’s health insurance premiums if Grover finds employment with another employer during the First Contract Year and receives health insurance benefits through her new employer. At the end of this First Contract Year, all of Grover’s accrued but unused vacation leave will be paid to her in accordance with the District’s regular pay for accumulated but unused vacation leave.

**2. Second And Third Contract Year.** Grover hereby agrees to the ending of the Current Contract and hereby resigns from the Current Contract, effective as of June 30, 2023. In consideration of Grover’s resignation and ending of her Current Contract before the Second Contract Year and Third Contract Year, the District shall pay Grover a lump-sum amount equal to her current annual salary of \$294,199.36, subject to any mandatory withholdings and/or deductions. Such lump sum amount shall be direct deposited into a bank account of Grover’s choice during the July 2023 monthly pay period. After said lump sum payment, Grover shall not be entitled to any further monies or additional payments from the District, unless otherwise mutually agreed to in writing.

### **3. Full And Complete Release.**

**A. Release of District.** Grover hereby releases the District, all past, present, and future members of the Board of Education, and all officers, agents, and employees of the District, in their official and individual capacities. This is a full and complete release from any and all claims, however characterized, whether for damages, costs, expenses, compensation, penalties, wages, benefits, reinstatement, attorneys' fees under 42 U.S.C. §1988 or other authority, with respect to, arising out of, or in relation to Grover's employment contract with the District including, but not limited to, claims or rights:

**i.** under the Age Discrimination in Employment Act (ADEA), the Older Workers Benefit Protection Act (OWBPA) (29 U.S.C. §621 et seq.), and the Nebraska Age Discrimination in Employment Act (Neb. Rev. Stat. §48-1001 et seq.);

**ii.** under the Employee Retirement Income Security Act of 1974 (ERISA) (29 U.S.C. §1001 et seq.)

**iii.** under Title VI (42 U.S.C. § 2000d et seq.; 34 CFR §100 et seq.), Title VII (42 U.S.C. §2000e, et seq.) and Title IX of the Civil Rights Act of 1964 (20 U.S.C §1681; 34 CFR 106.1 et seq.);

**iv.** under the Civil Rights Act of 1866 and 1871 (42 U.S.C. §1981, through and including 42 U.S.C. §1988);

**v.** under the Americans with Disabilities Act (42 U.S.C. §12101 et seq.; 28 CFR §35.101 et seq.), Section 504 of the Rehabilitation Act (29 U.S.C. §791, et seq.; 34 CFR §104, et seq.), and the Family Medical Leave Act of 1993 (29 U.S.C. §2601 et seq.);

**vi.** under the Nebraska Fair Employment Practices Act (Neb. Rev. Stat. §48-1101 et seq.); the Nebraska Equal Opportunity in Education Act (Neb. Rev. Stat. §79-2,116 et seq.), the Industrial Relations Act, including unfair labor practices claims under that Act (Neb. Rev. Stat. §48-801 et seq.), and civil rights claims under Neb. Rev. Stat. § 20-148 and other state and local laws;

**vii.** under the Wage Payment and Collection Act (Neb. Rev. Stat. §48-1228 et seq.), excluding any amounts to be paid in accordance with this Agreement;

**viii.** of or relating to discrimination based on sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, or other protected status, free speech, and unlawful retaliation, before the state or federal EEOC or NEOC, or any other agency or department or state or federal courts under any state or federal constitution, law, rule, or regulation;

**ix.** for breach of contract and any tort, including but not limited to negligence, libel, slander, and breach of confidentiality or privacy; and

x. of whatsoever nature arising under any other state, federal, or local constitution, statute, regulation, or ordinance arising out of Grover's employment with the District or this Agreement.

This release does not waive rights or claims under the referenced discrimination laws that may arise in the future and after this Agreement is executed. Notwithstanding any of the foregoing, nothing in this Agreement prevents Grover from filing a claim with or participating in investigations initiated by any government agency charged with enforcement of any law. As stated above, Grover has waived the right to recover monetary damages or other individual relief in connection with any such charge, claim, or investigation.

**B. Encouragement to Consult Attorney.** Grover is encouraged to consult an attorney prior to signing of this Agreement and verifies that she either (1) has, in fact, consulted an attorney or (2) knowingly declined to consult an attorney and desires to proceed without an attorney. Grover agrees that this Release and all the terms and conditions of this Transition Agreement have been fully explained to and are understood by her.

**C. Notice of Right to Review and Revoke Transition Agreement.** Grover is notified that she has 21 days to consider this Transition Agreement, and in addition, for a period of seven days following the execution of this Transition Agreement, Grover may revoke the Agreement. In the event Grover signs this Transition Agreement prior to the 21-day consideration period, she waives such 21-day consideration period. In the event Grover signs this Agreement prior to the 21-day time period, Grover hereby states and affirms that: (1) the decision to accept such shortening of time is knowing and voluntary; (2) the decision to accept such shortening of time was not induced by the District through fraud or misrepresentation, and (3) the decision to accept such shortening of time was not induced by the District through a threat to withdraw or alter the offer prior to the expiration of the 21 day time period, or by providing different terms to employees who sign the release prior to the expiration of such time period. In the event Grover should withdraw from this Agreement within the seven-day revocation period, this Agreement shall be null and void in all respects. In the event she does not withdraw from this Agreement within the time allowed, this Agreement shall be binding and in full force and effect in all respects.

**D. Release of District.** The District hereby releases Grover from any and all claims, however characterized, whether for damages, costs, expenses, compensation, penalties, wages, benefits, reinstatement, attorneys' fees or other authority, with respect to, arising out of, or in relation to Grover's employment with the District.

**4. Non-Disparagement.** Both Parties agree to remain professional during the transition and after the transition has occurred. To this end, to the extent permitted by law or unless otherwise required by law or court order, Grover agrees to refrain from disparaging the District and offering supportive comments to prospective Interim Superintendent and Superintendent candidates. In exchange, the District, to the extent permitted by law or unless otherwise required by law or court order, agrees to refrain from disparaging Grover and offering supporting comments to prospective employers.

**5. Entire Agreement.** This Transition Agreement contains the entire agreement between the parties and the terms hereof are contractual and not a mere recital.

**DR. TAWANA GROVER**

**BOARD OF EDUCATION OF HALL  
COUNTY SCHOOL DISTRICT NO. 40-  
0002, A/K/A, THE GRAND ISLAND  
PUBLIC SCHOOL DISTRICT**

\_\_\_\_\_  
Signature

BY: \_\_\_\_\_  
Authorized Official

\_\_\_\_\_  
Date

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022.