

GIPS BOE Regular Meeting  
Thursday, November 13, 2025 5:30 PM  
Kneale Administration Building - Board Room

1. CALL TO ORDER  
**Speaker(s):** Board President
2. ROLL CALL  
**Speaker(s):** Mrs. Angela Dibbert
3. CONSENT AGENDA  
**Speaker(s):** Board President
  - 3.1. Minutes from the previous month's meeting
  - 3.2. Acceptance of Agendas From Standing Committees
  - 3.3. Claims as submitted
  - 3.4. Policy
    - 3.4.1. 6421 PROHIBITION ON AIDING AND ABETTING SEXUAL ABUSE
    - 3.4.2. 6430 CERTIFIED STAFF VACANCIES
    - 3.4.3. 6440 SUBSTITUTE TEACHERS
    - 3.4.4. 6450 CERTIFIED STAFF PROBATION AND TENURE
    - 3.4.5. 6462 CERTIFIED STAFF RESIGNATION
    - 3.4.6. 8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES (ECDs)
  - 3.5. Staff Adjustments as submitted
  - 3.6. MOU, Agreements, and Contracts Renewals
    - 3.6.1. Contract for Training Services for Brian Mendler Discipline Associates, LLC
    - 3.6.2. Sunbelt Staffing LLC Agreement with Amy Houghtaling
    - 3.6.3. Soliant Agreement with Courtney Parker
    - 3.6.4. Sunbelt Staffing, LLC Agreement
  - 3.7. Treasurer's Report as submitted
  - 3.8. Surplus Property Listing
  - 3.9. Change Orders as Documented
  - 3.10. Approval of Agenda as submitted
4. SPECIAL RECOGNITION
  - 4.1. 2025 GISH All-State Musicians  
**Speaker(s):** Mr. Chris Ladwig, Dr. Evan Lee, Mr. Jesse LaBrie, Ms. Abigail Bloom
  - 4.2. Katie Johnsen, 2025 GISH Girls Cross-Country State Medalist  
**Speaker(s):** Mr. Chris Ladwig
5. REQUESTS TO ADDRESS THE BOARD  
**Speaker(s):** Board President
6. INFORMATION ITEMS
  - 6.1. Presentation on educational programming that is being developed at the EPIC center.

- Speaker(s):** Mr. Scott Mazour
- 6.2. American Civics Bi-Yearly Report
  - Speaker(s):** Mrs. Cara Kuhl and Mrs. Tracy Jakubowski
- 6.3. GIPS Leader Fellowship
  - Speaker(s):** Ms. Jessica Myers
- 6.4. Nutrition Services Update
  - Speaker(s):** Mr. Oscar Garcia
- 6.5. Accept and place on file the Audit Report for FY 2024-25
  - Speaker(s):** Mr. Virgil Harden
- 6.6. Kneale Administration Building Parking Lot Renovation
  - Speaker(s):** Mr. Dan Petsch
- 6.7. Policy
  - 6.7.1. 6510 CERTIFIED STAFF ASSIGNMENTS AND TRANSFERS (Teacher)
    - Speaker(s):** Mr. Matt Fisher
  - 6.7.2. 6511 CLASSIFIED STAFF ASSIGNMENTS AND TRANSFERS
    - Speaker(s):** Mr. Matt Fisher
  - 6.7.3. 6515 CERTIFIED STAFF TUTORING
    - Speaker(s):** Mr. Matt Fisher
  - 6.7.4. 6610 PROFESSIONAL LEARNING FOR CERTIFIED STAFF
    - Speaker(s):** Mr. Matt Fisher
  - 6.7.5. 6710 EVALUATION OF CERTIFIED TEACHERS AND INSTRUCTIONAL SUPPORT STAFF
    - Speaker(s):** Mr. Matt Fisher
  - 6.7.6. 6711 CLASSIFIED STAFF PERFORMANCE APPRAISAL
    - Speaker(s):** Mr. Matt Fisher
- 7. ACTION ITEMS
  - 7.1. GIEA Request for Recognition for 2027-2028
    - Speaker(s):** Dr. Carrie Kolar
  - 7.2. Accept and place on file the Audit Report for FY 2024-25
    - Speaker(s):** Mr. Virgil Harden
  - 7.3. Kneale Administration Building Parking Lot Renovation
    - Speaker(s):** Mr. Dan Petsch
  - 7.4. Budget Calendar FY 26-27
    - Speaker(s):** Mr. Virgil Harden
  - 7.5. 6460 TERMINATION OF EMPLOYMENT FOR CERTIFIED STAFF
    - Speaker(s):** Mr. Matt Fisher
  - 7.6. 7551 SECONDARY ASYNCHRONOUS LEARNING POLICY
    - Speaker(s):** Mr. Matt Fisher
- 8. REPORTS
  - 8.1. Grand Island Public Schools Foundation Report
    - Speaker(s):** Mrs. Lisa Albers
  - 8.2. Student Representative Report
    - Speaker(s):** Ms. Katherin Xicara Ramos
  - 8.3. Superintendent Report
    - Speaker(s):** Mr. Matt Fisher

9. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION
10. RECONVENE FROM EXECUTIVE SESSION
11. APPROVAL OF ANY ACTION DEEMED NECESSARY AS A RESULT OF EXECUTIVE SESSION
12. NOTIFICATION OF UPCOMING BOARD MEETINGS
13. ADJOURNMENT

## AFFIDAVIT OF PUBLICATION

**Grand Island Independent**  
**422 West 1s St, Grand Island, NE 68801**  
**(308) 382-1000**

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Grand Island Independent, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, that said newspaper has a bonafied 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.

**Publication Dates:**

- Nov 4, 2025

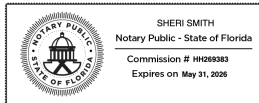
**Notice ID:** 87xD4UtwWyCQsMVe7OjH

**Notice Name:** GIPS Regular Board Mtg. - November 13, 2025

**Publication Fee:** \$9.20

*Anjana Bhadoriya*

Agent



**VERIFICATION**

State of Florida  
County of Broward

Signed or attested before me on this: 11/05/2025

*S. Smith*

Notary Public

Notarized remotely online using communication technology via Proof.

**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, Grand Island Public Schools, Grand Island, Nebraska, will be held on Thursday, November 13, 2025, at 5:30 p.m., at the Kneale Administration Building, 123 S Webb Road, Grand Island, Nebraska, where the meeting will be open to the public. An agenda for such a meeting, kept continuously current, is available for inspection at the Office of the Superintendent or on the GIPS Website.

Dr. Summer E. Stephens, Board Secretary  
November 4, 2025  
COL-NE-13002289 ZNEZ

## **Regular Meeting of the Grand Island Public Schools 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 Hank McFarland in open and public session on Thursday, October 9, 2025 at 5:30 p.m. 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 5:30 p.m.

Lisa Albers:	Present
Carlos Barcenaz:	Present
Donna Douglass:	Present
Eric Garcia-Mendez:	Present
Tracy Goodman:	Present
Joshua Hawley:	Present
Hank McFarland:	Present
Josh Sikes:	Present
Amanda Wilson:	Present

### **AGENDA**

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

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

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

#### **3. CONSENT AGENDA**

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

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

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

Next Meeting Date: November 4, 2025, at 7:30 a.m.

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

Next Meeting Date: November 11, 2025, at 4:00 p.m.

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

Next Meeting Date: November 7, 2025, at 8:15 a.m.

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

Next Meeting Date: November 10, 2025, at 5:30 p.m.

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

Next Meeting Date: November 12, 2025, at 8:00 a.m.

###### **Governance Committee**

Next Meeting Date: November 5, 2025, at 1:00 p.m.

###### **GNSA/Legislative Committee**

Next Meeting Date: None

##### **3.3. Claims as submitted**

### **3.4. Policy**

#### **3.4.1. 6338 CERTIFIED STAFF NONCHARGABLE TEMPORARY LEAVES**

#### **3.4.2. 6339 JURY DUTY**

#### **3.4.3. 6410 NONDISCRIMINATION (STAFF)**

#### **3.4.4. 6411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION**

#### **3.4.5. 6420 CERTIFIED STAFF HIRING**

### **3.5. Staff Adjustments as submitted**

### **3.6. MOU, Agreements, and Contracts Renewals**

#### **3.6.1. Optimizon GIPS - Statement of Work**

#### **3.6.2. Contract between Nebraska Children and Families Foundation and GIPS**

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

### **3.8. Change Orders as Documented**

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

Approve the agenda as submitted. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

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

None.

## **5. INFORMATION ITEMS**

### **5.1. Overview of the K-5 Math Curriculum Resource Pilot**

Dr. Buhrman presented an overview of the K-5 Math Curriculum Resource Pilot.

### **5.2. Review of Strategic Plan**

Mr. Fisher presented the review of the Strategic Plan.

### **5.3. GIEA Request for Recognition for 2027-2028**

Dr. Kolar presented the GIEA request for recognition for 2027-2028,

### **5.4. Digitalis Planetarium Projector, Dome, Lighting & Sound System**

Mr. Harden, Mr. Petsch, and Ms. Petermann presented the Digitalis Planetarium Projector, Dome, Lighting & Sound System.

### **5.5. Budget Calendar FY 26-27**

Mr. Harden proposes a Fiscal Year 2026-2027 Budget Calendar outlining the key dates, events, and responsible individual or group(s) for review and approval of the Board of Education.

### **5.6. Policy**

#### **5.6.1. 6421 PROHIBITION ON AIDING AND ABETTING SEXUAL ABUSE**

### **5.6.2. 6430 CERTIFIED STAFF VACANCIES**

### **5.6.3. 6440 SUBSTITUTE TEACHERS**

### **5.6.4. 6450 CERTIFIED STAFF PROBATION AND TENURE**

### **5.6.5. 6460 TERMINATION OF EMPLOYMENT FOR CERTIFIED STAFF**

Mr. Fisher presented policy 6460 Termination of Employment for Certified Staff.

### **5.6.6. 6462 CERTIFIED STAFF RESIGNATION**

### **5.6.7. 7511.1 OPTION ENROLLMENT RESOLUTION**

Mr. Fisher presented policy 7511.1 Option Enrollment Resolution.

### **5.6.8. 7551 SECONDARY ASYNCHRONOUS LEARNING POLICY**

Mr. Fisher presented policy 7551 Secondary Asynchronous Learning Policy.

### **5.6.9. 8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES (ECDs)**

Mr. Fisher presented policy 8456 Student use of Personal Electronic Communication Devices (ECDs).

## **6. ACTION ITEMS**

### **6.1. Digitalis Planetarium Projector, Dome, Lighting & Sound System**

Approve the proposal and quotation from Digitalis as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

### **6.2. 6340 PARENTAL LEAVE**

Motion to approve policy 6340 Parental Leave as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

### **6.3. 6341 CERTIFIED STAFF EXTRA-STANDARD REIMBURSEMENTS**

Motion to approve policy 6341 Certified Staff Extra-Standard Reimbursements as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

### **6.4. 7419 TEXTBOOK LOANS TO CHILDREN ENROLLED IN PRIVATE SCHOOLS**

Motion to delete policy 7419 Textbook Loans to Children Enrolled in Private Schools as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

## **6.5. 7511.1 OPTION ENROLLMENT RESOLUTION**

Motion to approve policy 7511.1 Option Enrollment Resolution as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

## **7. REPORTS**

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

Mrs. Albers reported for the GIPS Foundation.

### **7.2. Student Representative Report**

Ms. Xicara Ramos gave the student representative's report.

### **7.3. Superintendent Report**

Mr. Fisher presented the superintendent report.

## **8. NOTIFICATION OF UPCOMING BOARD MEETINGS**

Board of Education Retreat - Friday, October 10, 2025, at 8:00 a.m.

Regular Board of Education Meeting - Thursday, November 13, 2025, at 5:30 p.m.

## **9. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 7:13 p.m.

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Angela A. Dibbert, Recording Secretary

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Dr. Summer E. Stephens, Secretary to the Board

## **Working Meeting of the Grand Island Public Schools 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 Hank McFarland in open and public session on Friday, October 10, 2025 at 8:00 a.m. 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 8:03 a.m.

Lisa Albers:	Present
Carlos Barcenat:	Present
Donna Douglass:	Absent
Eric Garcia-Mendez:	Present
Tracy Goodman:	Present
Joshua Hawley:	Present
Hank McFarland:	Present
Josh Sikes:	Present
Amanda Wilson:	Present

### **AGENDA**

#### **1. OPENING**

The meeting was called to order at 8:03 a.m.

#### **2. ATTENDANCE**

Mrs. Douglass gave prior notice of her absence.

#### **3. TOPICS TO BE DISCUSSED - NO ACTION**

The GIPS Board of Education held a retreat on Friday, October 10, 2025. During this retreat, they discussed current and future facility needs.

#### **4. NOTIFICATION OF UPCOMING BOARD MEETINGS**

Regular Board of Education Meeting - Thursday, November 13, 2025 at 5:30 p.m.

#### **5. ADJOURNMENT**

All business having been completed, the retreat meeting was adjourned at 11:40 a.m.

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Angela A. Dibbert, Recording Secretary

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Dr. Summer E. Stephens, Secretary to the Board

# Kneale Administration Building



TO: Facilities & Finance Committee Members  
From: Mr. Petsch, Mrs. Ryan, & Mr. Harden  
RE: **Meeting Tuesday, November 4, 2025 @ 7:30 AM via Zoom**

Virgil D. Harden, MBA, SFO  
Chief Financial Officer  
123 S Webb Rd  
PO Box 4904  
Grand Island, NE 68802-4904

Phone (308) 385-5900 x 201144  
Fax: (308) 385-5949  
Email: [vharden@gips.org](mailto:vharden@gips.org)  
Web: [gips.org](http://gips.org)

## NEW BUSINESS:

1. Activity Fund Claims List - Virg
2. Community Redevelopment Authority & Regional Planning - Virg
3. Request for Proposals – Dan
  - KAB Parking Lot
4. Nutrition Services Update – Oscar Garcia
5. Information Technology Update – Cory Gearhart
6. Review of Depreciation, Special Building, and General Fund, and Payroll – Virg
7. Federal Programs Financial Report – Virg
8. MOU, LOA, Contracts, Leases, Etc. – Dr. Stephens, et al.
  - Brian Mendler
  - Sunbelt Staffing LLC
  - Sunbelt Staffing LLC\_Amy Houghtaling
  - Soliant – Courtney Parker
9. Change Orders – Dan
  - Westlawn
  - Westridge
  - GISH
  - CPI
10. Surplus Property - Dan
11. Open Agenda Items as Necessary – F&F Team

NEXT MEETING: **Tuesday, December 2, 2025, at 7:30 A.M.**

*Dan, Gabby, & Virg review agenda items for BOE meeting.*



**Agenda  
Governance Committee Meeting  
November 4, 2025**

**AGENDA:**

1. Board Self Evaluation
  - a. Plan for review of evaluation
  
2. Superintendent Evaluation
  - a. Plan for review of evaluation
  
3. Conference Attendance
  
4. Other
  
5. Next Meeting -- 12/03/2025 @ 12:00pm



## Personnel Committee Agenda

**Date:** November 7, 2025

**Next Meeting:** December 5, 2025

**Agenda:**

1. Recruiting Update
2. Positions:
  - a. IT position change/addition: one of the IT Technicians will become an IT Lead Technician and supervise the Mobile IT Technicians
  - b. Early Childhood Director
  - c. Science at Barr, English at GISH
  - d. Positive Support Monitor
    - i. New position at Barr, previously approved at Starr
3. Leader Fellowship
4. Classified snow day professional learning
5. Calendar committee update
6. Paraprofessional substitute teaching permit
7. Negotiations with GIEA Update



BOE Policy Committee Meeting – November 10, 2025 – 4:30pm – Mr. Fisher’s Office

1. **Review Notes from October 6, 2025 – 1.1.**
2. **Review Agenda for changes or additions – 2.1.**
3. **NEXT MEETING:**  
**Monday, December 8 – 4:30pm – Mr. Fisher’s Office**

**4. Policy as Information @ November 13, 2025, BoE Meeting**

6510 CERTIFIED STAFF ASSIGNMENTS AND TRANSFERS (Teacher): [Proposed Policy 6510](#)

6511 CLASSIFIED STAFF ASSIGNMENTS AND TRANSFERS: [Proposed Policy 6511](#)

6515 CERTIFIED STAFF TUTORING: [Proposed Policy 6515](#)

6610 PROFESSIONAL LEARNING FOR CERTIFIED STAFF: [Proposed Policy 6610](#)

6710 EVALUATION OF CERTIFIED TEACHERS AND INSTRUCTIONAL SUPPORT STAFF :  
[Proposed Policy 6710](#)

6711 CLASSIFIED STAFF PERFORMANCE APPRAISAL: [Proposed Policy 6711](#)

**5. Policy on Final Read in Consent @ November 13, 2025, BoE Meeting**

6421 PROHIBITION ON AIDING AND ABETTING SEXUAL ABUSE: [Proposed Policy 6421](#)

6430 CERTIFIED STAFF VACANCIES: [Proposed Policy 6430](#)

6440 SUBSTITUTE TEACHERS: [Proposed Policy 6440](#)

6450 CERTIFIED STAFF PROBATION AND TENURE: [Proposed Policy 6450](#)

6462 CERTIFIED STAFF RESIGNATION: [Proposed Policy 6462](#)

8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES (ECDs):  
[Proposed Policy 8456](#)

**6. Policy on Final Read as Action @ November 13, 2025, BoE Meeting**

6460 TERMINATION OF EMPLOYMENT FOR CERTIFIED STAFF: [Proposed Policy 6460](#)

7551 SECONDARY ASYNCHRONOUS LEARNING POLICY: [Proposed Policy 7551](#)

**7. Policy for review:**

**9311 DONATIONS OF COLLECTIBLES, GIFTS, GRANTS, AND BEQUESTS: -**

[Proposed Policy 9311](#)

8463 USE OF VIDEO SURVEILLANCE IN SCHOOLS: - [Proposed Policy 8463](#)

**8. Policy Questions and Discussion:**

**9. Moved to Board Governance Committee:**

**10. Working on:**

**Public Relations and Partnership Development Committee**

Agenda

Wednesday, November 12th, 2025

8:00 - 9:30 a.m. via [ZOOM](#)

**AGENDA:**

- Beat on the Street - *Group*
- Strategic Plan - *Mitch*
- Facilities & Planning Presentations - *Matt*
- Annual Report Progress - *Kelli & Mitch*
- Communication Analytics - *Kelli Mayhew*
  - New Collateral
  - Notable Media Coverage
  - Timely Communications

**Next Meeting: December 10th, 2025**

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
102748	Hiland Dairy Foods Company LLC	Milk	\$19,608.59
102749	Ace Hardware	Supplies	\$39.96
102750	Amazon Cap Services Inc	Supplies	\$55.33
102751	Cash-Wa Distributing	Food	\$29,130.68
102752	Central Nebraska Refrigeration	Maintenance	\$198.50
102753	Chesterman Company	Food	\$279.28
102754	eCapital Commercial Finance C/Gage Foods	Food	\$17,603.55
102755	Ecolab Food Safety Specialties - Catalog	Paper Products	\$6,004.56
102756	EMS Linq Inc	Data-Processing	\$366.40
102757	Greenberg Fruit Company	Produce	\$7,709.03
102758	Pan-O-Gold Baking	Bread	\$3,946.90
102759	Peterson Farms Fresh Inc	Produce	\$3,310.44
102760	Shoes for Crews LLC	Supplies	\$185.00
102761	US Foods - Grand Island	Food	\$21,596.67
102762	Village Cleaners	Supplies	\$228.96
102763	VVS Inc	Food	\$142.90
102764	Amazon Cap Services Inc	Supplies	\$6,503.64
102765	Century Link	Telecommunications	\$1,085.16
102766	Clearly Communications	Telecommunications	\$1,060.67
102767	Copycat Instant Printing	Supplies	\$706.94
102768	Danielle Ryan	Employee Training	\$33.81
102769	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$2,117.50
102770	Jessica Colson	Miscellaneous	\$96.65
102771	Johanna Parten	Mileage	\$48.51
102772	Leah Michel	Mileage	\$4.55
102773	Lori Stein	Miscellaneous	\$40.90
102774	Makerbot Industries, LLC	Supplies	\$711.01
102775	Matheson Tri Gas Inc	Supplies	\$989.01
102776	Mayra Ramallo	Mileage	\$75.60
102777	MEB EEI Holdings LLC	Supplies	\$790.72
102778	Melinda Sturgill	Mileage	\$32.27
102779	Melissa McDonald	Mileage	\$24.57
102780	Menards	Supplies	\$808.40
102781	Mid-Nebraska Disposal Inc	Utility	\$9,031.10
102782	Midwest Alarm Services	Technical Services	\$1,713.86
102783	Mosyle Corporation	Software	\$9,000.00
102784	Northeast Community College	Miscellaneous	\$525.00
102785	Northwestern Energy	Utility	\$1,806.95
102786	Optimizon	Professional Services	\$11,600.00
102787	Paper Tiger Shredding Inc	Utility	\$320.00
102788	Perry Guthery Haase & Gessford PC	Legal Services	\$3,707.80
102789	Pomp's Tire Service Inc	Supplies	\$21.40
102790	Pro-Ed	Supplies	\$232.00
102791	Psychological Assessment Resources Inc	Supplies	\$94.50
102792	Quill Corporation	Supplies	\$130.03
102793	Rentokil North America Inc	Technical Services	\$995.68
102794	Road to Awesome LLC	Professional Services	\$6,500.00
102795	Rons Music	Supplies	\$139.96
102796	Sara Robinson	Mileage	\$79.59
102797	School Health Corporation	Supplies	\$1,220.64
102798	Shar Products Company	Supplies	\$14.56
102799	Sherwin Williams Company	Supplies	\$140.10
102800	Soliant Health LLC	Professional Services	\$18,487.95
102801	Staples Business Credit	Supplies	\$651.23
102802	Steve Weiss Music	Supplies	\$2,261.95

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
102803	Susan K Stuhr	Mileage	\$18.20
102804	Ace Hardware	Supplies	\$3,548.23
102805	AKRS Equipment Solutions Inc	Supplies	\$620.90
102806	Alexandra Tjaden	Mileage	\$37.38
102808	Almquist Maltzahn Galloway & Luth	Professional Services	\$896.00
102809	American Red Cross	Employee Training	\$2,944.00
102810	Amy Bombeck	Mileage	\$42.21
102811	Apple Acres Orchard	Supplies	\$36.00
102812	Axtell Community School District 501	Tuition	\$7,500.00
102813	Baasch Welding	Supplies	\$92.00
102814	Blick Art Materials	Supplies	\$480.46
102815	Border States Industries Inc	Supplies	\$3,600.67
102816	Bosselman Energy Inc	Supplies	\$111.54
102817	Capital Business Systems Inc	Technical Services	\$335.00
102818	Capstone	Supplies	\$2,898.00
102819	Cloudburst Lawn and Sprinkler Co	Buildings	\$47,635.47
102820	Communications Engineering	Supplies	\$2,906.40
102821	Communications Supply Corp	Services	\$1,062.04
102822	Craig Homecare	Professional Services	\$9,050.96
102823	eDynamic Learning ULC	Supplies	\$1,885.00
102824	Grand Island Utilities Dept	Electricity	\$26,700.22
102825	Gustave A Larson Company	Supplies	\$419.48
102826	Heather Gearhart	Mileage	\$36.33
102827	Interstate All Battery Center	Supplies	\$46.35
102828	Jill Buettner	Supplies	\$72.00
102829	JW Pepper Son Inc	Supplies	\$1,150.70
102830	Karma L Lewandowski	Employee Training	\$60.76
102831	Lakeshore Learning Materials	Supplies	\$766.65
102832	Literacy Resources LLC	Books	\$2,292.64
102833	Sara Geurink	Mileage	\$114.38
102834	School Fix	Supplies	\$208.95
102835	T C Ceilings Inc	Supplies	\$2,577.28
102836	The Home Depot Pro	Custodial Materials	\$9,385.28
102837	The Violin Shop in Lincoln Inc	Equipment	\$22,044.16
102838	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$208.64
102839	Uline	Supplies	\$955.33
102840	UniFirst Corporation	Technical Services	\$2,043.35
102841	Verizon Wireless	Telecommunications	\$240.06
102842	Village Cleaners	Technical Services	\$516.88
102843	Western Psychological Services	Supplies	\$102.30
102844	Wex Bank	Fuels	\$2,462.17
102845	Wex Bank	Fuels	\$2,047.34
102846	Wex Bank	Fuels	\$3,475.02
102847	Wex Bank	Fuels	\$1,442.59
102848	Winsupply of Grand Island	Supplies	\$2,424.36
102849	Yandas Music	Supplies	\$817.50
102850	Cash-Wa Distributing	Food	\$34,788.79
102851	Central Nebraska Refrigeration	Maintenance	\$3,319.36
102852	Chesterman Company	Food	\$299.57
102853	Culligan of Grand Island	Supplies	\$520.50
102854	Greenberg Fruit Company	Produce	\$6,022.24
102855	Hiland Dairy Foods Company LLC	Milk	\$21,911.81
102856	Mid-Nebraska Disposal Inc	Utility	\$532.40
102857	Pan-O-Gold Baking	Bread	\$1,616.80
102858	Peterson Farms Fresh Inc	Produce	\$2,364.60

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
102859	Sams Club MC/SYNCB	Supplies	\$855.22
102860	Shoes for Crews LLC	Supplies	\$200.00
102861	US Foods - Grand Island	Food	\$25,079.48
102862	VVS Inc	Food	\$293.86
102863	Amazon Cap Services Inc	Supplies	\$897.80
102864	Cassandra Jo Stara	Technical Services	\$387.48
102865	Danielle DuPuis	Miscellaneous	\$36.85
102866	Matheson Tri Gas Inc	Supplies	\$1,128.53
102867	Mechanical Sales Inc	Technical Services	\$1,302.00
102868	Melsen Striping LLC	Technical Services	\$3,302.00
102869	Menards	Supplies	\$194.51
102870	Midwest Alarm Services	Technical Services	\$353.17
102871	Monoprice Inc	Technology Supplies	\$161.41
102872	Motis LLC	Supplies	\$2,799.99
102873	Mudd Jockies Inc	Supplies	\$2,001.48
102874	Multi-Health Systems	Supplies	\$264.70
102875	Nebraska Council of School Administrator	Employee Training	\$0.00
102876	Nebraska Fire Sprinkler Corp	Supplies	\$1,700.00
102877	Nebraska HOSA Future Health Professional	Dues	\$880.00
102878	NRG Media LLC	Communications	\$1,206.00
102879	Overhead Door Of Grand Island	Supplies	\$747.00
102880	Platte Valley Communications	Supplies	\$126.50
102881	Pomp's Tire Service Inc	Supplies	\$344.73
102882	Really Great Reading Company LLC	Supplies	\$856.80
102883	Rentokil North America Inc	Technical Services	\$1,606.14
102884	Rons Music	Supplies	\$1,522.81
102885	Sarah Bockoven	Miscellaneous	\$52.90
102886	School Safety Solution	Supplies	\$301.69
102887	Sherwin Williams Company	Supplies	\$482.32
102888	Shiffler Equipment Sales Inc	Supplies	\$775.08
102889	Stage Partners	Supplies	\$118.54
102890	State Glass Inc	Supplies	\$865.00
102891	Stuhr Museum Of The Prairie Pioneer	Dues	\$8,072.00
102892	Summer Stephens	Employee Training	\$49.50
102893	Taron Dawn Ott	Parental Mileage	\$80.64
102894	Verizon Connect Fleet USA L	Maintenance	\$1,632.95
102895	Vivian Mendoza Johnson	Mileage	\$58.38
102896	Ace Hardware	Supplies	\$55.76
102897	Anthem Sports LLC	Supplies	\$5,867.22
102898	Border States Industries Inc	Supplies	\$4,084.33
102899	Carrot-Top	Supplies	\$685.87
102900	Cline Williams Wright Johnson	Legal Services	\$6,049.91
102901	Communications Engineering	Services	\$22,299.00
102902	Communications Supply Corp	Supplies	\$1,030.79
102903	Computer Hardware	Technology Supplies	\$709.20
102904	Culligan of Grand Island	Supplies	\$36.00
102905	Eakes Office Solutions	Instructional Materials	\$1,988.45
102906	Educational Service Unit 10	Employee Training	\$80.00
102907	Eric Garcia-Mendez	Employee Training	\$278.17
102908	Fastenal	Supplies	\$251.44
102909	First Bankcard Center/Visa	Supplies	\$187.97
102910	First Bankcard Center/Visa	Books	\$15,283.40
102911	First Bankcard Center/Visa	Miscellaneous	\$129.99
102912	First Bankcard Center/Visa	Dues	\$1,674.64
102913	First Bankcard Center/Visa	Supplies	\$49.76

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
102914	First Bankcard Center/Visa	Supplies	\$9.50
102915	First Bankcard Center/Visa	Software	\$597.00
102916	First Bankcard Center/Visa	Supplies	\$351.75
102917	First Bankcard Center/Visa	Supplies	\$338.27
102918	First Bankcard Center/Visa	Supplies	\$208.56
102919	First Bankcard Center/Visa	Supplies	\$490.62
102920	First Bankcard Center/Visa	Supplies	\$1,485.93
102921	First Bankcard Center/Visa	Employee Training	\$740.28
102922	First Bankcard Center/Visa	Software	\$198.00
102923	First Bankcard Center/Visa	Software	\$35.00
102924	First Bankcard Center/Visa	Software	\$726.79
102925	First Bankcard Center/Visa	Supplies	\$372.49
102926	First Bankcard Center/Visa	Employee Training	\$3,875.00
102927	First Bankcard Center/Visa	Supplies	\$300.00
102928	First Bankcard Center/Visa	Employee Training	\$420.00
102929	First Bankcard Center/Visa	Supplies	\$1,950.53
102930	First Bankcard Center/Visa	Employee Training	\$717.96
102931	First Bankcard Center/Visa	Dues	\$435.00
102932	First Bankcard Center/Visa	Software	\$442.76
102933	First Bankcard Center/Visa	Employee Training	\$249.00
102934	First Bankcard Center/Visa	Software	\$1,023.50
102935	First Bankcard Center/Visa	Books	\$42,955.36
102936	First Bankcard Center/Visa	Software	\$473.10
102937	First Bankcard Center/Visa	Miscellaneous	\$498.99
102938	Follett Content Solutions LLC	Books	\$838.25
102939	Game One	Supplies	\$294.87
102940	Grand Island Independent	Advertising	\$794.02
102941	Grand Island Public Schools	Miscellaneous	\$4,911.68
102942	Great Platte River Road Archway Monument	Supplies	\$48.00
102943	Greater Nebraska Schools Assoc	Dues	\$4,250.00
102944	Gustave A Larson Company	Supplies	\$16,631.00
102945	Helgoth's Pumpkin Patch	Dues	\$180.00
102946	Hesselgesser Electric	Supplies	\$1,430.00
102947	Holiday Express	Transportation	\$39,905.85
102948	Hooker Bros Sand & Gravel Inc	Supplies	\$37.92
102949	Interstate All Battery Center	Supplies	\$162.00
102950	Johnson Hardware	Supplies	\$12,125.00
102951	JW Pepper Son Inc	Supplies	\$53.29
102952	Kelly Supply Co	Supplies	\$423.63
102953	Kendall/Hunt Publishing Co	Supplies	\$337.32
102954	Kidwell Inc	Technical Services	\$20,722.76
102955	Lakeshore Learning Materials	Supplies	\$431.52
102956	Megan Haugh	Mileage	\$96.67
102957	NAPA Auto Parts	Maintenance	\$1,203.52
102958	Nicole Dietz	Supplies	\$89.82
102959	Opal J Bentley	Employee Training	\$205.80
102960	Woodriver Energy LLC	Utility	\$14,563.10
102961	Ace Hardware	Supplies	\$159.08
102962	Amy L Boyer	Supplies	\$11.98
102963	Anderson Ford Lincoln Mercury	Maintenance	\$815.96
102964	Axtell Community School District 501	Tuition	\$7,500.00
102965	Beth Hubl	Mileage	\$27.09
102966	Blick Art Materials	Supplies	\$476.81
102967	Border States Industries Inc	Services	\$12,383.96
102968	Brad Wolfe	Mileage	\$11.34

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
102969	Cannon Moss Brygger & Assoc	Technical Services	\$748.00
102970	Capital Business Systems Inc	Technical Services	\$23,301.33
102971	Capital Business Systems, Inc	Technical Services	\$95.15
102972	Carrot-Top	Supplies	\$1,008.98
102973	Cincinnati Childrens Hospital MC	Dues	\$350.00
102974	Communications Engineering	Supplies	\$810.00
102975	Copycat Instant Printing	Books	\$4,148.72
102976	Dayana Calcines Batista	Mileage	\$44.80
102977	District Management Group LLC	Professional Services	\$25,000.00
102978	Eakes Office Solutions	Supplies	\$1,075.78
102979	Educational Service Unit 10	Technical Services	\$2,950.00
102980	Edupoint Educational Systems LLC	Software	\$1,500.00
102981	Essential Personnel Inc	Cleaning Services	\$170.46
102982	Follett Content Solutions LLC	Books	\$1,723.48
102983	Grafton and Associates PC	Dues	\$875.00
102984	Grand Island Fire Department	Dues	\$100.00
102985	Grand Island Utilities Dept	Electricity	\$177,217.42
102986	Grones Outdoor Power & Battery	Supplies	\$14,476.74
102987	Gustave A Larson Company	Supplies	\$1,091.38
102988	Helgoth's Pumpkin Patch	Dues	\$210.00
102989	Holiday Express	Transportation	\$26,592.50
102990	Hooker Bros Sand & Gravel Inc	Supplies	\$1,044.31
102991	Interstate All Battery Center	Maintenance	\$251.90
102992	Jaime Wattier	Mileage	\$29.12
102993	Joseph Blake West	Mileage	\$33.88
102994	JW Pepper Son Inc	Supplies	\$135.00
102995	Kassandra West	Mileage	\$43.61
102996	Kelly Supply Co	Supplies	\$59.09
102997	Kristen Laurent	Technical Services	\$173.45
102998	Krystal Andreasen	Mileage	\$14.98
102999	Lacey A Follmer	Supplies	\$120.01
103000	Legacy Outdoor Advertising LLC	Advertising	\$725.00
103001	Levanders LLC	Maintenance	\$559.54
103002	Lied Lodge and Conference Center	Employee Training	\$318.00
103003	Lightspeed Technologies Inc	Supplies	\$62.00
103004	Madison Lewis	Mileage	\$228.17
103005	Megan L Jaixen	Professional Services	\$7,453.15
103006	NAPA Auto Parts	Maintenance	\$471.88
103007	Natalie Wexler	Employee Training	\$3,000.00
103008	Opal J Bentley	Employee Training	\$49.50
103009	Shannon Carusone	Supplies	\$29.79
103010	T C Ceilings Inc	Supplies	\$450.00
103011	Thinking Cap QB	Supplies	\$360.00
103012	Tiffany Lueck	Professional Services	\$100.00
103013	TK Elevator Corporation	Technical Services	\$269.57
103014	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$291.75
103015	Tool Barn Rentals Inc	Supplies	\$50.00
103016	Trevipay	Supplies	\$98.33
103017	Tyler Technologies Inc	Software	\$14,618.00
103018	Uline	Supplies	\$58.50
103019	UniFirst Corporation	Technical Services	\$662.47
103020	Verizon Wireless	Telecommunications	\$995.90
103021	Victor Outdoor Advertising	Advertising	\$675.00
103022	Village Cleaners	Technical Services	\$185.60
103023	Voyager Sopris Learning Inc	Supplies	\$621.50

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103024	Western Psychological Services	Instructional Materials	\$305.90
103025	Westside Lanes	Supplies	\$9.75
103026	Winsupply of Grand Island	Supplies	\$2,861.36
103027	With Connection LLC	Employee Training	\$2,800.00
103028	Woodwards Disposal Service Inc	Utility	\$350.00
103029	Amazon Cap Services Inc	Supplies	\$3,799.14
103030	Century Link	Telecommunications	\$856.59
103031	DAS State Accounting - Central Finance	Telecommunications	\$953.61
103032	Kelly Sanders	Mileage	\$134.68
103033	Menards	Supplies	\$914.09
103034	Mosyle Corporation	Software	\$115.50
103035	Nebraska Council of School Administrator	Dues	\$685.00
103036	Nebraska Schoolmaster Club	Employee Training	\$55.00
103037	Old Town Boot Barn	Supplies	\$20.00
103038	Olsson Associates	Land Improvements	\$1,150.01
103039	Pomp's Tire Service Inc	Maintenance	\$51.05
103040	Power Systems	Employee Training	\$577.20
103041	Prime Secured	Technology Supplies	\$2,538.11
103042	Procure Therapy	Professional Services	\$19,666.91
103043	Rentokil North America Inc	Technical Services	\$78.21
103044	Rons Music	Supplies	\$286.80
103045	Skutt Ceramic Products Inc	Supplies	\$681.89
103046	SmartProcure Inc	Software	\$3,183.00
103047	Soliant Health LLC	Professional Services	\$33,968.60
103048	Solution Tree LLC	Employee Training	\$5,383.00
103049	Strong Fathers-Strong Families LLC	Professional Services	\$2,500.00
103050	Stuhr Museum Of The Prairie Pioneer	Dues	\$150.00
103051	Super Saver	Supplies	\$108.49
103052	Super Saver Five Points	Supplies	\$0.00
103053	Toni Palmer	Employee Training	\$392.85
103054	US Postal Service (Quadient POC)	Postage	\$4,000.00
103055	Super Saver	Supplies	\$99.04
103056	Super Saver Five Points	Supplies	\$1,525.44
103057	Five Points Bank	Supplies	\$303.50
103058	Hiland Dairy Foods Company LLC	Milk	\$23,677.11
103059	Sherwin Williams Company	Supplies	\$0.00
103060	Alexander Michel	Mileage	\$26.88
103061	Amazon Cap Services Inc	Supplies	\$4,296.01
103062	Calvin Noziska Joseph	Mileage	\$48.30
103063	Jordon Messersmith	Mileage	\$94.78
103064	McGraw-Hill School Education	Supplies	\$1,795.80
103065	Menards	Supplies	\$662.79
103066	Midwest Special Instruments	Technology Repairs	\$1,100.00
103067	Monoprice Inc	Technology Supplies	\$42.55
103068	Mosley Consulting LLC	Professional Services	\$2,500.00
103069	NanoPac Inc	Technology Supplies	\$4,280.00
103070	Nebraska Association of Technology Admin	Dues	\$65.00
103071	Nebraska Fire Sprinkler Corp	Technical Services	\$1,727.00
103072	Northwestern Energy	Utility	\$2,154.48
103073	Scripps National Spelling Bee	Dues	\$206.50
103074	Super Saver Five Points	Supplies	\$9.10
103075	The Mandt System, Inc	Employee Training	\$17,970.00
103076	Amazon Cap Services Inc	Supplies	\$38.49
103077	Brenmar Company Inc	Paper Products	\$9,061.20
103078	Cash-Wa Distributing	Food	\$71,971.80

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103079	Cecilia Hormachea De La Roza	Supplies	\$50.00
103080	Central Nebraska Refrigeration	Maintenance	\$6,869.53
103081	Chesterman Company	Food	\$247.54
103082	Cynthia Montes	Supplies	\$50.00
103083	Greenberg Fruit Company	Produce	\$12,314.47
103084	HyVee	Food	\$876.00
103085	Michalle Willey	Supplies	\$50.00
103086	Olga Alcantar	Supplies	\$50.00
103087	Pan-O-Gold Baking	Bread	\$2,866.10
103088	Peterson Farms Fresh Inc	Produce	\$5,675.04
103089	Shoes for Crews LLC	Supplies	\$50.00
103090	US Foods - Grand Island	Food	\$57,225.74
103091	Ace Hardware	Supplies	\$237.46
103092	Amanda Levos	Employee Training	\$136.25
103093	Amber High	Mileage	\$104.72
103094	Andrea Hill	Mileage	\$64.32
103095	Awards Plus	Supplies	\$778.00
103096	Blick Art Materials	Supplies	\$3,336.38
103097	Brad Wolfe	Mileage	\$54.32
103098	Cara Kuhl	Mileage	\$50.68
103099	Central Community College	Books	\$1,682.05
103100	Column Software PBC	Dues	\$12.80
103101	Connie Voss	Mileage	\$19.74
103102	Control Services Inc	Technical Services	\$3,420.00
103103	Copycat Instant Printing	Printing	\$584.53
103104	Dallas Love	Mileage	\$45.01
103105	Danielle Buhrman	Employee Training	\$303.32
103106	Dawn Deuel-Rutt	Mileage	\$17.50
103107	DDK Welding	Technical Services	\$750.00
103108	Eakes Office Solutions	Supplies	\$736.26
103109	Eberl Plumbing & Drain	Technical Services	\$350.00
103110	Express Signs	Supplies	\$759.00
103111	Fastenal	Supplies	\$213.26
103112	Gottlob Asphalt, LLC	Technical Services	\$4,165.00
103113	Grand Island Express Inc	Maintenance	\$37.21
103114	Grand Island Public Schools Nutrition Sv	Food	\$88.50
103115	Grand Island Utilities Dept	Electricity	\$70,446.14
103116	Gustave A Larson Company	Supplies	\$442.39
103117	Interstate All Battery Center	Supplies	\$1,618.82
103118	Island Glass Company	Supplies	\$480.00
103119	Island Indoor Climate	Equipment	\$11,500.00
103120	Jeff Westerby	Mileage	\$41.44
103121	Jennifer Hahn	Mileage	\$97.02
103122	Jordyn Hite	Mileage	\$17.99
103123	Joseph Eckerman	Mileage	\$140.98
103124	JP Boiler Service LLC	Supplies	\$6,512.50
103125	Junior Library Guild	Books	\$1,585.23
103126	Karisa Dubbs	Mileage	\$58.66
103127	Karma L Lewandowski	Mileage	\$70.00
103128	Kelly Supply Co	Supplies	\$58.67
103129	Kristin Watson	Mileage	\$30.59
103130	Laser Works	Supplies	\$58.50
103131	Lied Center for Performing Arts	Miscellaneous	\$799.40
103132	Loria Thunker	Mileage	\$84.63
103133	Lynn Bender	Mileage	\$9.66

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103134	Madison Lewis	Mileage	\$85.82
103135	Maria Garcia	Mileage	\$69.44
103136	Megan Jo Ahrens	Mileage	\$36.54
103137	Michelle Dorszynski	Mileage	\$41.51
103138	NAPA Auto Parts	Supplies	\$1,773.61
103139	Opal J Bentley	Mileage	\$32.55
103140	Pamela L Tillman	Mileage	\$17.43
103141	Sara Geurink	Mileage	\$78.19
103142	Sara Yount	Mileage	\$35.84
103143	Sarah Dramse	Mileage	\$92.12
103144	Sarah K Henry	Mileage	\$95.48
103145	Savannah Kok	Mileage	\$30.73
103146	Shelley Eickhoff	Mileage	\$60.06
103147	Sheyla Guadalupe Fierro Abarca	Mileage	\$9.10
103148	Stacie Faber	Mileage	\$124.60
103149	Tarjimly	Professional Services	\$4,364.55
103150	Terry Hastings	Mileage	\$16.94
103151	The Home Depot Pro	Custodial Materials	\$18,593.47
103152	The Violin Shop in Lincoln Inc	Supplies	\$1,008.58
103153	Tri City Sign Company	Supplies	\$3,220.00
103154	UniFirst Corporation	Technical Services	\$229.14
103155	Village Cleaners	Technical Services	\$185.60
103156	White Cap	Supplies	\$403.32
103157	Winsupply of Grand Island	Supplies	\$796.18
103158	Woodriver Energy LLC	Utility	\$15,552.21
103159	Yandas Music	Supplies	\$220.13
103160	Zoll Medical Corporation	Supplies	\$690.00
103161	Acte Registration	Dues	\$110.00
103162	Hiland Dairy Foods Company LLC	Milk	\$27,667.82
103163	Blanca Estela Almaguer	Mileage	\$39.06
103164	Carolyn Arends	Mileage	\$36.54
103165	Cash-Wa Distributing	Food	\$32,736.69
103166	Central Nebraska Refrigeration	Maintenance	\$1,658.72
103167	Chesterman Company	Food	\$211.57
103168	Cynthia Montes	Mileage	\$5.32
103169	Denise Bone	Mileage	\$89.53
103170	Greenberg Fruit Company	Produce	\$7,389.04
103171	Heather Gilliland	Mileage	\$22.12
103172	Jeanne Koehn	Mileage	\$29.40
103173	Jennifer Akin	Mileage	\$4.20
103174	Kimberly Clegg	Mileage	\$34.44
103175	LeAnn Masat	Mileage	\$2.52
103176	Margarita Loza Olivarez	Mileage	\$31.50
103177	Marissa Roush	Mileage	\$18.55
103178	Michalle Willey	Mileage	\$6.16
103179	Midwest Restaurant Supply LLC	Maintenance	\$79.99
103180	Nicole Enck	Mileage	\$79.66
103181	Nicole Lemburg	Mileage	\$29.75
103182	Pamela Rivera	Mileage	\$9.52
103183	Pan-O-Gold Baking	Bread	\$3,005.60
103184	Peterson Farms Fresh Inc	Produce	\$3,310.44
103185	Shoes for Crews LLC	Supplies	\$50.00
103186	Teresa Abuwisha	Mileage	\$22.68
103187	Theresa McCarthy	Mileage	\$29.75
103188	Tisha Marie Adams	Mileage	\$49.14

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103189	Uline	Supplies	\$769.91
103190	US Foods - Grand Island	Food	\$18,939.85
103191	Allo Communications LLC	Telecommunications	\$1,600.00
103192	Ace Hardware	Supplies	\$233.93
103193	All Star Auto Glass of Grand Island	Maintenance	\$475.41
103194	Allo Communications LLC	Telecommunications	\$1,624.00
103195	Almquist Maltzahn Galloway & Luth	Professional Services	\$749.00
103196	Amber High	Employee Training	\$189.75
103197	Amy Bombeck	Mileage	\$46.06
103198	Apple Computer Inc	Technology Supplies	\$4,109.55
103199	B2 Environmental Inc	Technical Services	\$1,950.00
103200	Barton Lane Cron	Employee Training	\$189.75
103201	Bibiana Luevano	Mileage	\$218.40
103202	Blick Art Materials	Supplies	\$1,125.24
103203	Bomgaars Supply Inc	Supplies	\$82.65
103204	Border States Industries Inc	Supplies	\$2,687.00
103205	Brand's	Supplies	\$1,985.95
103206	Bryn Carriker	Mileage	\$4.34
103207	Builders Warehouse	Supplies	\$64.50
103208	Burk's Piano Service	Professional Services	\$150.00
103209	CareerSafe LLC	Instructional Materials	\$4,200.00
103210	CDW Government	Technology Supplies	\$1,140.46
103211	Chamber Of Commerce	Advertising	\$150.00
103212	Christina M Vrooman	Mileage	\$161.28
103213	Column Software PBC	Advertising	\$469.60
103214	Computer Hardware	Technology Supplies	\$3,042.00
103215	Concordia University	Employee Training	\$1,250.00
103216	Construction Rental	Supplies	\$291.07
103217	Copycat Instant Printing	Supplies	\$95.20
103218	Diana L Johnson	Mileage	\$11.69
103219	Discount Magazine Sub Service	Books	\$244.74
103220	Eakes Office Solutions	Supplies	\$37,031.73
103221	Eberl Plumbing & Drain	Technical Services	\$500.00
103222	Ebulb Inc	Supplies	\$299.88
103223	Emily Armstrong	Mileage	\$125.79
103224	Fawn S Gernstein	Employee Training	\$353.25
103225	Follett Content Solutions LLC	Books	\$404.13
103226	Gottlob Asphalt, LLC	Technical Services	\$1,129.00
103227	Grand Island Public Schools	Miscellaneous	\$4,677.74
103228	Grand Island Utilities Dept	Electricity	\$22,770.94
103229	Gustave A Larson Company	Supplies	\$1,006.53
103230	Jamie Bisbee	Mileage	\$102.69
103231	John Harder	Parental Mileage	\$58.24
103232	Joseph Eckerman	Employee Training	\$323.45
103233	JW Pepper Son Inc	Supplies	\$648.98
103234	Karma L Lewandowski	Employee Training	\$60.76
103235	Kenneth DeFrank	Mileage	\$119.21
103236	Lauren Grecsek	Mileage	\$62.65
103237	Leadership Center	Dues	\$65.00
103238	Matthew Wichman	Employee Training	\$448.65
103239	Megan Jo Ahrens	Employee Training	\$177.25
103240	Meredith Davis	Mileage	\$118.58
103241	Michelle Dowhower	Mileage	\$28.07
103242	NAPA Auto Parts	Supplies	\$1,355.41
103243	Opal J Bentley	Employee Training	\$124.74

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103244	Rachel Lewandowski	Supplies	\$60.00
103245	Rosemary Gomez	Mileage	\$101.85
103246	Sean Willard	Dues	\$50.00
103247	Summer Bartunek	Mileage	\$10.92
103248	T C Ceilings Inc	Supplies	\$553.28
103249	The Hearing Clinic Inc	Professional Services	\$1,003.00
103250	The Home Depot Pro	Custodial Materials	\$4,134.88
103251	The Zones of Regulation Inc	Instructional Materials	\$240.00
103252	Trevipay	Supplies	\$242.75
103253	Uprooted Nursery LLC	Supplies	\$7,435.00
103254	Verizon Wireless	Telecommunications	\$120.03
103255	Village Cleaners	Technical Services	\$470.82
103256	Wabi Sabi Behavioral Health Center LLC	Professional Services	\$10,673.39
103257	Winsupply of Grand Island	Supplies	\$4,313.31
103258	Woodwards Disposal Service Inc	Utility	\$620.00
103259	Abby Stoddard	Mileage	\$30.66
103260	Abdiaziz Mayan	Miscellaneous	\$201.00
103261	Amanda Smith	Mileage	\$9.80
103262	Amazon Cap Services Inc	Supplies	\$3,025.99
103263	Anneris Shafer	Mileage	\$86.80
103264	Bethany Schlegel	Employee Training	\$177.25
103265	Century Link	Telecommunications	\$253.77
103266	Christy Poole	Miscellaneous	\$27.80
103267	Claudia Demko Reno	Mileage	\$159.39
103268	Dan Petsch	Mileage	\$123.83
103269	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$1,991.90
103270	Gregory L Schlegel	Employee Training	\$189.75
103271	Jenny Lynn Rother	Mileage	\$162.40
103272	Joana Reyes	Mileage	\$48.93
103273	Johanna Parten	Mileage	\$41.65
103274	Joni Pritchard	Mileage	\$133.35
103275	Leah Michel	Mileage	\$4.55
103276	Marty Markvicka	Mileage	\$48.86
103277	Matheson Tri Gas Inc	Supplies	\$207.49
103278	Mechanical Sales Inc	Supplies	\$26,740.00
103279	Megan Stone	Employee Training	\$177.25
103280	Melinda Sturgill	Mileage	\$72.94
103281	Menards	Supplies	\$758.97
103282	Michael Persampieri	Employee Training	\$189.75
103283	Mile-X Equipment Inc	Equipment	\$4,752.00
103284	Multi-Health Systems	Supplies	\$235.00
103285	NAESP Region IV	Professional Services	\$240.00
103286	Nebraska Assoc of Curriculum	Employee Training	\$250.00
103287	Nebraska Council of School Administrator	Dues	\$2,660.00
103288	Nebraska Council of School Administrator	Dues	\$7,075.00
103289	Nicole Marie Ninemire	Employee Training	\$136.25
103290	Northwestern Energy	Utility	\$22.42
103291	O Reilly Auto Parts	Maintenance	\$27.99
103292	Panchita Portillo	Mileage	\$98.63
103293	PlayCore Group	Supplies	\$7,175.46
103294	Pomp's Tire Service Inc	Maintenance	\$672.69
103295	Rentokil North America Inc	Technical Services	\$1,724.74
103296	Riverside Technologies Inc	Technology Supplies	\$1,898.00
103297	Roberts Pump & Supply Co	Supplies	\$260.00
103298	Rons Music	Supplies	\$234.69

# Grand Island Public Schools

## Claims Listing

Nov 13, 2025

Reference No	Payee	Description	Amount
103299	Rooted Books and Gifts LLC	Books	\$55.00
103300	Sapp Bros Inc	Supplies	\$1,736.31
103301	Sara Robinson	Mileage	\$57.68
103302	Scarecrow Patch	Dues	\$185.00
103303	Scholastic Inc.	Supplies	\$701.27
103304	School Safety Solution	Supplies	\$370.82
103305	SCN Worldwide LLC	Supplies	\$807.48
103306	SHAPE Nebraska	Employee Training	\$875.00
103307	Sheree Stockwell	Employee Training	\$272.75
103308	Sherwin Williams Company	Supplies	\$475.52
103309	Shiffler Equipment Sales Inc	Supplies	\$951.31
103310	Soliant Health LLC	Professional Services	\$45,347.26
103311	Solution Tree LLC	Books	\$1,162.62
103312	Staples Business Credit	Custodial Materials	\$1,400.70
103313	State Glass Inc	Supplies	\$2,364.19
103314	Summer Stephens	Employee Training	\$230.00
103315	Swank Movie Licensing USA	Supplies	\$367.00
103316	Toni Palmer	Mileage	\$74.97
103317	Tonia Schmall	Employee Training	\$286.28
103318	Danny Oberg	Rentals	\$3,400.00
	Central Nebraska Education Agency	Lease	\$45,000.00
	Holiday Express	Transportation	\$158,271.42
	United States Postal Service	Sevices	\$1,980.00
	Kidwell Inc	Video security	\$97,000.00
	Hamilton Information Systems Inc	upgrade network	\$93,255.32
	MidAmerica Administrative & Retirement	Employee Benefits	\$24,985.00
	Ombudsman Educational Services, LTD	Tuition	\$164,872.50
	TimeClock Plus LLC	Software	\$5,699.00
			\$2,493,087.23
	Payroll Oct 15, 2025	All Funds	\$9,984,873.22
			\$12,477,960.45

GRAND ISLAND PUBLIC SCHOOLS

6421 PROHIBITION ON AIDING AND ABETTING SEXUAL ABUSE

In ~~the~~ Grand Island Public Schools a staff member, contractor, or agent of the school district is prohibited from assisting another staff member, contractor, or agent in obtaining a new job if the individual knows or has probable cause to believe, that such other staff member, contractor, or agent engaged in sexual misconduct with a minor or student in violation of the law.

“Assisting” does not include the routine transmission of administrative and personnel files.

Exceptions to giving such assistance may only be made where the exception is authorized by the Every Student Succeeds Act (for example, where the matter has been investigated by law enforcement and the person has been exonerated and approved by the Superintendent or designee.)

Legal Reference:           ESSA sec. 8038, § 8546

Policy Adopted: 09/08/2016

Policy Revised: ??/??/????

## GRAND ISLAND PUBLIC SCHOOLS

### 6430 CERTIFIED STAFF VACANCIES

All new staff positions or vacated positions to be filled will be posted as they occur on the Grand Island Public Schools website.

A staff vacancy shall be determined to exist when:

- Staff members exit an existing position through employment termination, long-term interruption of service such as leave of absence, or transfer, and appropriate administrative staff determine that replacing such position is in the best interest of the students and district; or
- Enrollment, staffing patterns, or instructional requirements are such that it is determined by appropriate administrative staff that additional support is required.

Policy Adopted: 03/05/1979

Policy Revised: 01/11/1993

Policy Revised: 09/12/1994

Policy Revised: 05/12/2016

Policy Reviewed: ??/??/???

GRAND ISLAND PUBLIC SCHOOLS

6440 SUBSTITUTE TEACHERS

The Superintendent, or designee, shall maintain a list of qualified substitute teachers who may be called on to replace regular teachers who are absent. Teachers whose names appear on the substitute list shall be duly certified by the State of Nebraska, shall have a current application on file, and shall **have the opportunity to** participate in an annual orientation session.

Substitutes will be paid at a rate to be annually established by the Board of Education and will be utilized only to the extent allowed in the particular teaching certificate of the teacher involved.

Substitutes may be subject to evaluation by building administrators, with input from the teacher who had the substitute in their classroom. These evaluations may be used in placement and utilization of the substitute as future absences occur.

Policy Adopted: 03/05/1979

Policy Revised: 01/10/2008

Policy Revised: 05/12/2016

Policy Revised: ??/??/????

GRAND ISLAND PUBLIC SCHOOLS

6450 CERTIFIED STAFF PROBATION AND TENURE

The first three years of service for certified staff in ~~the~~ Grand Island Public Schools shall be a probationary period during which time the contract may be terminated without just cause. For the purpose of credited service tenured staff who are employed for less than one-half time (.5 FTE) will receive no credit toward tenure. Staff employed one-half time (.5 FTE) through four-fifths time (.8 FTE) will receive that fraction of a year toward tenure. Staff employed over four-fifths time will receive a full year's experience. A specific probationary contract will be issued to each staff member during this period.

Any certified staff member may be placed administratively in a probationary status provided the following procedures are used:

1. Written notice of impending probation will be given in writing by the Superintendent or designee. A list of the elements of unsatisfactory conduct and the expectations for improvement will be provided in writing and made a part of this notice.
2. Written notice will also include information of the right to appeal first to the Superintendent and subsequently to the Board of Education. Such an appeal process must be initiated within 10 days of the receipt of the notice of probation.
3. In the absence of a formal appeal the documentation will be made a part of the personnel file ~~and no public Board personnel action will be noted.~~
4. During this type of probation, no vertical advancement on the salary schedule will be allowed.

During a reduction in force, permanent or tenured staff members shall not be reduced while a probationary staff member is retained to render a service ~~in~~ which such permanent staff member is qualified by reason of certification and endorsement to perform or where certification is not applicable, by reason of college credits in the content area.

Legal Reference: Neb. Statute 79-828

Policy Adopted: 03/05/1979  
Policy Revised: 01/04/1996  
Policy Revised: 05/12/2016  
~~Policy Revised: ??/??/????~~

GRAND ISLAND PUBLIC SCHOOLS

6462 CERTIFIED STAFF RESIGNATION

Certified staff who wish to be released from contract should consider the difficulty of securing an adequate replacement for the district and disruption to the educational program. A late resignation greatly increases this difficulty and disruption.

Certified staff who wish to be released from their contract shall immediately deliver a written and signed notice of resignation to the office of the Superintendent or Chief of Human Capital Management. The Superintendent, upon reviewing the request and its impact on the district, shall forward the request to the Board of Education with an appropriate recommendation.

The Board shall make the final determination regarding the request but shall have no obligation to approve the staff member's early release from contract.

The Board may request the staff member to continue as a member of the staff and to fulfill the terms of their contract. The early release, if allowed, will become effective at the end of the school year in which it is submitted. If the staff member has requested the release to become effective at an earlier date than the end of the school year, the Board may consider it on an individual basis.

A staff member's refusal to fulfill their contract shall be cause for the district to request a suspension or revocation of certification by the Nebraska Department of Education.

Legal Reference: Nebraska Statutes §79-817 to 79-845  
NDE Rule 27, part 007

Policy Adopted: 03/05/1979  
Policy Reviewed: 10/18/2007  
Policy Revised: 08/11/2016  
Policy Revised: 10/13/2022  
Policy Reviewed: ??/??/????

## GRAND ISLAND PUBLIC SCHOOLS

### 8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES (ECDs)

*Electronic Communication Devices (ECDs)* when used in support of student learning are allowed in Grand Island Public Schools according to the procedures included in this document. While discouraged, students may bring personal technology, including computers, smart phones, network access devices, or other electronic communication devices to school provided that such technology is used for instructional purposes. Students shall abide by the instructions provided by teachers and other school staff in the use of such personal technologies. When allowed, access to the Internet or other district communication systems from personal technology is limited to wireless access points on the school campuses. Access to the Internet or to other district communication systems from personal technology is not available via hardwire connections. Video game systems, DVD players, and other devices, which serve no educational function, are prohibited.

*Cameras* and/or video recorders (other than those incorporated into ECDs) are not allowed in school buildings, on school-provided transportation, or at school-sponsored activities without the express authorization in advance by the building principal or designee. The use of any photographic or video equipment, including such equipment incorporated into ECDs, is prohibited without expressed administrative consent.

*Personal ECDs* are allowed on school property subject to the following:

1. Typically, unless otherwise defined below, student ECDs will be prohibited from connecting to the wireless network due to interference with our 1 to 1 device initiative. Students will be asked to disable Wi-Fi and to disable any hotspot functionality as it causes additional channel congestion on the wireless network.
2. Camera, video, and/or audio recorders will not be used while on school property, at school-sponsored activities, or while on school-provided transportation, without administrative consent.
3. Phones should be kept either turned off, or on silent following the rules specified by the classroom teacher.
4. Any ECD containing an integrated camera will be turned off (not simply on silent or vibrate mode) and kept stowed out of sight in locker/dressing rooms or on district provided transportation.
5. When allowed by administration, personal ECDs are only allowed to connect to the filtered, wireless network in the district. Students shall not attempt to circumvent technology protection measures, such as network internet access filtering.
6. Students in grades 6-12 may use personal ECDs at school following administrative guidelines. Buildings may ask students to turn off devices that are not contributing to the learning environment. Guidelines for acceptable use are available in the student handbook.
7. Students in grades Pre-K-5 are discouraged from bringing ECDs to school.
8. Use of ECDs will follow the same network access guidelines as included in the Acceptable Use Agreement. Examples of behavior which is not tolerated includes but is not limited to:
  - cheating;
  - bullying or harassment;
  - displaying, accessing, or downloading obscene or pornographic materials; or
  - disruption of the learning environment.
9. The consequences for using ECDs in violation of the aforementioned rules, state or federal law, or school board policy are as follows:

For elementary and middle schools:

1st Office Referral: The ECD will be confiscated, turned into the school office, and picked up by the student from the principal by the end of the day, unless the device is needed longer for examination by school or district IT personnel. Document **MAJOR** incident in Synergy

2nd Office Referral: The ECD will be confiscated, turned in to the school office, and picked up by the student at the end of the day along with parent contact. Document **MAJOR** incident in Synergy

GRAND ISLAND PUBLIC SCHOOLS

3rd Office Referral: The ECD will be confiscated, turned into the school office, and picked up by a parent at the end of the day along with parent contact. Document **MAJOR** incident in Synergy

4th Office Referral: Insubordination – 1 Day OSS

5th Office Referral: Insubordination – Individual student/parent plan

For Grand Island Senior High:

- Personal electronic devices will remain off and out of sight from 8:05 am-3:30 pm in all Grand Island Senior High buildings
  - This includes classrooms as well as all common spaces (halls, bathroom, lunch rooms, etc.)
  - This includes open blocks and open lunch
  - In addition to the regular school day the phone out of sight expectation extends to before and after school instructional time
- Failure to abide by these expectations will result in personal electronic devices being confiscated by building administrators
  - If a phone is confiscated, it will only be returned to a parent/guardian during the times of 4:00-4:30 pm

10. In addition to the above consequences, school officials may conduct a search of the ECD if they have reasonable suspicion that the student was using the ECD to violate the law, school board policies, or school rules. Depending on the nature of the violation, school officials may make a referral to law enforcement officials, and/or commence disciplinary action against the student such as expulsion, suspension, or reassignment. The possession of obscene or pornographic or other illicit material on an ECD will result in a referral to law enforcement officials.

11. Grand Island Public Schools will not be responsible for the loss, theft or damage to personal ECDs. Students who bring such devices onto school property do so at their own risk of loss and with the understanding that unclaimed devices will be disposed of by the school at the end of the semester.

References: Children’s Internet Protection Act, 47 USC § 254  
FCC Order adopted August 10, 2011  
47 USC § 254(h)(1)(b); 47 CFR 54.500(b) and 68 FR 36932 (2003) (E-rate restrictions)  
Neb. Rev. Stat. § 49-14,101.01 (Political Accountability and Disclosure Act)

Grand Island Public Schools policies:

1310–NONDISCRIMINATION  
1311–BULLYING AND HARRASSMENT  
5521–COPYRIGYT COMPLIANCE  
7352 –ACCESS TO NETWORKED INFORMATION RESOURCES  
8457-INTERNET SAFETY

Policy Adopted: 06/12/2012  
Policy Reviewed: 12/14/2017  
Policy Revised: 07/12/2018  
Policy Revised: 10/13/2022  
Policy Revised: 08/08/2024  
Policy Revised: ??/??/????

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

**STAFF ADJUSTMENT  
11/13/2025**

**Certified New Hires**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Degree/ Level</u>	<u>College/ University</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Clay Berry	Apprentice Teacher 1.0 FTE/GISH	BA+00	York Univ	01/05/2026	New Position
Abraham Lopez-Ramirez	Apprentice Teacher 1.0 FTE/Jefferson	BA+00	UNK	01/05/2026	New Position

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Norma Acevedo	Asst Girls Soccer/Walnut	02/05/2026	Open Position
Dane Arrants	Asst 9th Grade Girls Wrestling/GISH	10/15/2025	J. Parten
Amanda Bonczynski	Winter Weights/Barr	12/01/2025	D. Rodriguez
Gina Conyers	Winter Weights/Barr	12/01/2025	M. Tubbs
Kiara McInturf	Asst Girls Basketball/Westridge	10/13/2025	G. Hiebner
Bryan Ramallo	Asst Boys Wrestling/Walnut	10/20/2025	J. Westerby
Thomas Roach	Asst Boys Wrestling/Barr	10/28/2025	D. Rodriguez

**Classified New Hires**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Jacob Carter	Elem Media Asst/1.0 FTE/Howard	11/10/2025	R. Garcia

Tara Fielgrove	Server Elem/.4063 FTE/Lincoln	11/05/2025	D. Scofield
Maida Garcia S	Asst Cust Elem/1.0 FTE/OLC	10/13/2025	M. Avila
Milagros Gonzalez M	Food Svc Dishwasher/.5000 FTE/Kneale-CNC	11/03/2025	L. Kent
Benjamin Hardesty	Cust Night Supvrsr MS/1.0 FTE/Barr	10/21/2025	T. Smith
Lindsay Hunt	Elem & MS Para/.5000 FTE/Engleman	10/22/2025	A. Hayman
Marnaath Jengmer	Parapro Campus Mont/1.0 FTE/GISH	10/29/2025	L. Smith
Adrienne Thomas	Asst Cust MS/1.0 FTE/Barr	10/29/2025	E. Vasquez

**Administrative/Certified Separations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Carrie Hansen	Vocal Music/1.0 FTE/ Jefferson & Knickrehm	12/31/2025
Gerta Weber	Apprentice Teacher/1.0 FTE/Howard	12/19/2025
Josa Wilkinson	Science Teacher/1.0 FTE/Barr	10/30/2025

**Certified Extra Standard Separations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>
James Parten	Asst 9th Grade Girls Wrestling/GISH	10/14/2025
Damon Rodriguez	Winter Weights/Barr	11/30/2025
Damon Rodriguez	Asst Boys Wrestling/Barr	10/13/2025
Rogelio Ruiz	Asst Boys Wrestling /Barr	10/13/2025
Michael Tubbs	Winter Weights/Barr	11/30/2025
Jeffrey Westerby	Asst Boys Wrestling /Walnut	10/20/2025

**Classified Separations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Reyna Aguilar	Paraed Inst Suppt/.9375 FTE/Engleman	10/13/2025
Dustin Amick	Crossing Guard/.3125 FTE/Wasmer	10/30/2025
Patrick Cruz	Crossing Guard/.3125 FTE/Knickrehm	10/15/2025
Kristeen Davies	Elem & MS Para/.8750 FTE/Wasmer	10/24/2025
Yaqueline Juarez	Food Svc Assistant/1.0 FTE/Kneale-CNC	10/14/2025
Lynnette Kent	Food Svc Dishwasher/.5000/Kneale-CNC	10/15/2025
Odalys Martinez M	Satellite Crlr Elem/.7188 FTE/Dodge	10/28/2025
Patricia Naranjo E	Bilingual Para ESL/.9375 FTE/Starr	10/30/2025
Dixie Scofield	Server Elem/.4063 FTE/Lincoln	11/04/2025
Madeline Stratman	Elem & MS Para/.8125 FTE/Jefferson	10/27/2025
Mara Vasquez	Paraed Inst Suppt/.9375 FTE/Newell	10/28/2025

**Certified Changes**

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

**Certified Changes/Extra Standard Assignments**

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

**Classified Changes**

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

**Certified Special Assignment**

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
NONE.			

**Certified Special Assignment Separations**

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

**Certified Requests for Leave of Absence**

<u>Name</u>	<u>Assignment/School</u>	<u>Date of Leave</u>	<u>Reason</u>
NONE.			

**Salary Schedule Movement for the 2025-2026 School Year**

<u>Name</u>	<u>FTE</u>	<u>Assignment/Building</u>	<u>Salary Schedule Movement</u>
Coffey, Sydney	1.0	Fourth Grade/Shoemaker	BA+00 Step 4 to BA+09 Step 5

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

## Contract for Training Services for Brian Mendler Discipline Associates, LLC

PO Box 20481, Rochester, NY 14602 | Phone: (585) 472-3815 |

### Professional Services Contract

Please sign and email to [jcrabbe@tlc-seminars.com](mailto:jcrabbe@tlc-seminars.com) or fax to 585-292-5545.

Be it known, that on the 19th of September, Discipline Associates, LLC (hereinafter referred to as “contractor”) representing Brian Mendler and Hall County School District 2 d.b.a. Grand Island Public Schools (hereinafter sometimes referred to as “contractee”), do hereby enter into contract under the following terms and conditions.

1. Contractor hereby agrees to furnish the following:
  - a. Three full day in-person coaching/training dates on Feb. 24-26, 2026
  - b. One half day in-person coaching/training session on Feb. 27, 2026 (8:00-11:00am)
  - c. Training will focus on Engaging, Motivating and Managing Hard to Reach, Uninterested and Struggling Readers
2. Additional trainings and/or resources requested of the trainer (contractor) outside the terms of this agreement are subject to additional fees.
3. In consideration of the services described above, contractee agrees to pay the contractor a training fee of \$40,000, which includes all travel expenses. Contractee agrees to provide a ride for the presenter the day of the workshop from the hotel to the workshop location.
4. Contractee will make payments not more than 30 days after the date the event takes place. Contractor will invoice after each event. Make a check payable to Discipline Associates, LLC.
5. If the engagement(s) are canceled due to an Act of God, dangerous situation, or federal, state, or local restrictions due to COVID, both parties agree to reschedule the event or move to a virtual format with the same terms stated in the initial contract. If an in-person event is changed to a virtual event, then the price will be reduced by \$1500. In the event of an emergency situation that causes the contractor to cancel the scheduled speaking engagement(s), contractee and contractor may reschedule the speaking engagement(s) not to exceed one calendar year from initial date contracted, if possible. Contractor will be reimbursed for any travel expenses incurred if an engagement is canceled while the contractor is traveling.

We understand and agree to these terms.

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Contractor: Discipline Associates, LLC

Representative: Jon Crabbe

Title: Vice President

Signature:

Date: 9/23/2025



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Contractee: Hall County School District 2

Type/Print Name of Contractee: Dr. Summer E. Stephens

Type/Print Title: Associate Superintendent

Signature: *Dr. Summer E. Stephens*

Date: 09/29/2025

Billing contact: Cat Love

Billing contact email address: clove@gips.org

Billing contact phone number: 307-285-5900

Billing contact address: 123 S. Webb Road, Grand Island, NE 68803

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**ADDENDUM A  
Terms of Teleservices Assignment  
No Equipment Provided**

This Terms of Teleservices Assignment is subject to the terms and conditions of that certain Client Services Agreement between the parties outlined below.

**Assignment Details**

Sunbelt Staffing, LLC ("Sunbelt" or the "Company") will contract with VocoVision for the provisions of telepractice services to Client. Client will pay Sunbelt for the hours worked by Contracted Telepractitioner under the following terms:

<b>Contracted Telepractitioner:</b>	Amy Houghtaling		
<b>Client:</b>	Hall County School District 2		
<b>Assignment Start Date:</b>	11/03/2025	<b>Assignment End Date:</b>	05/22/2026
<b>Position:</b>	Tele - BCBA		
<b>Hours per Week:</b>	40.0		
<b>Bill Rate per Hour</b>	\$93.00	<i>Bill Rate is all-inclusive<sup>(a)</sup></i>	
<b>Technology Fee:</b>	<i>Does Not Apply; No Equipment Provided</i>		
<b>Miscellaneous:</b>	N/A		

- a) Sales tax will be added to professional fees if required by state law and client is not a tax-exempt entity.
- b) Client agrees to approve Contracted Telepractitioner's weekly log of service. Logs will be submitted on a weekly basis by Contracted Telepractitioner for Client's review and approval. Should Contracted Telepractitioner fail to submit paperwork or weekly log to show proof of completed work, Client agrees to notify Sunbelt in writing within three (3) business days of alleged failure. Client's failure to notify Sunbelt in writing within the three (3) day period shall negate any Client invoicing dispute.
- c) Client acknowledges Additional Terms and Conditions as applicable to teletherapy services and the provision thereof.
- d) Client acknowledges that Contracted Telepractitioner will be providing and using their own equipment in performance of duties.

By: 45532 Hall County School District 2

Print Name: Dr. Summer E. Stephens

Title: Associate Superintendent

Date: 10/29/2025

**Teleservices Provisions**

1. **Client Responsibilities.** Client agrees to provide appropriate local support to facilitate remote Contracted Telepractitioner's ability to fulfill the responsibilities outlined in Duties and Responsibilities below.
2. **Scheduling.** Client agrees to the minimum hours of Services per week as stipulated in Addendum A: Terms of Teleservices Assignment and will schedule the appropriate number of student sessions and other related services each week to meet or exceed the minimum hours requirement. Client and Contracted Telepractitioner will agree upon a weekly schedule for Services which will be loaded into the VocoVision system. Any revisions to the schedule must be submitted to the VocoVision Operations Department no later than 12:00 PM EST Friday for Services the following week. VocoVision requires a 24-hour notice to cancel scheduled Services. One cancellation without notice is permitted per school year. Additional cancellations with less than 24 hours' notice will be billed at the regular rate. Note that VocoVision Contracted Telepractitioners are encouraged to complete non-therapy work (e.g., paperwork, planning, file reviews, etc.) during any such cancellation time.
3. **Administrative Responsibilities.** Client shall be responsible for orienting Contracted Telepractitioner to Client's policies and procedures regarding the submission of any requisite paperwork which must be tendered for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, individual education plans or Client-specific program plans. During the contracted assignment, should Contracted Telepractitioner fail to submit paperwork as required per Client's policies and procedures, Client must notify VocoVision in writing within three (3) business days of alleged failure. Failure to notify VocoVision within the three (3) day period shall negate any Client claim to withhold payment due to paperwork non-compliance by Contracted Telepractitioner. Within three (3) business days following the conclusion of a contracted assignment, Client shall conduct a final review to determine whether the completion of additional paperwork is needed from the Contracted Telepractitioner. Failure to notify VocoVision prior to the fourth (4th) day after conclusion of the assignment will negate any Client claim to withhold payment due to paperwork non-compliance by Contracted Telepractitioner.

**Duties and Responsibilities**

The duties and responsibilities of a Contracted Telepractitioner include, but are not limited to the following:

- a. Collaborates with the school district to identify students' communication characteristics, support resources, as well as any physical, sensory, cognitive, behavioral and motivational needs to determine the benefit a student may receive through telepractice.
- b. Collaborates with the school district to determine assessment resources - including their potential benefits and limitations - in the telepractice setting, and to develop a plan to assess students appropriately.
- c. Monitors effectiveness of services and modifies evaluation and treatment plans as needed.
- d. Maintains appropriate documentation of delivered services in a format consistent with professional standards and client requirements.
- e. Complies with state and federal regulations to maintain student privacy and security.
- f. Facilitates behavior management strategies in students as appropriate.
- g. Provides information and counseling to families and school personnel as needed



**ADDENDUM A  
Terms of Teleservices Assignment  
Equipment Provided**

This Terms of Teleservices Assignment is subject to the terms and conditions of that certain Client Services Agreement between the parties outlined below.

**Assignment Details**

Soliant Health, LLC (“Soliant” or the “Company”) will contract with VocoVision for the provisions of telepractice services to Client. Client will pay Soliant for the hours worked by Contracted Telepractitioner under the following terms:


<b>Contracted Telepractitioner:</b>	<u>Courtney Parker</u>		
<b>Client:</b>	<u>Grand Island Public Schools</u>		
<b>Assignment Start Date:</b>	<u>08/11/2025</u>	<b>Assignment End Date:</b>	<u>06/29/2025</u>
<b>Position:</b>	<u>SLI</u>		
<b>Hours per Week:</b>	<u>37.5</u>		
<b>Bill Rate per Hour</b>	<u>\$88.50</u>	<i>Bill Rate is all-inclusive<sup>(a)</sup></i>	
<b>Technology Fee:</b>	<u>\$0.00</u>		

One VocoVision station per full time position at no cost. Additional stations can be provided with a \$1,000 per unit refundable deposit and \$200 per unit nonrefundable configuration and shipping charge. Deposit will be refunded to the school district upon return of the station(s) in working condition within fifteen (15) days of the assignment being completed.

**Miscellaneous:**

- a) Sales tax will be added to professional fees if required by state law and client is not a tax-exempt entity.
- b) Client agrees that it will not directly or indirectly, personally or through an agent or agency, contract with or employ any Contracted Telepractitioner introduced or referred by the Company or VocoVision for a period of (24) months after the last date Client received Services from such Contracted Telepractitioner. If Client or its affiliate enters into such a relationship or refers Contracted Telepractitioner to a third party for employment, Client agrees to pay an amount equal to first year’s total compensation including but not limited to a signing and/or relocation bonus, as agreed upon at the time of hiring. Payment is due and payable to the Company upon start date..
- c) Client agrees to approve Contracted Telepractitioner’s weekly log of service. Logs will be submitted on a weekly basis by Telepractitioner for Client’s review and approval. Should Contracted Telepractitioner fail to submit paperwork or weekly log to show proof of completed work, Client agrees to notify Soliant in writing within three (3) business days of alleged failure. Client’s failure to notify Soliant in writing within the three (3) day period shall negate any Client invoicing dispute.
- d) Client acknowledges Additional Terms and Conditions as applicable to teletherapy services and the provision thereof.

**114116 - Grand Island Public Schools**

  
**Summer Stephens**  
Associate Superintendent  
October 28, 2025 19:26 UTC  
IP: 204.234.22.220

**Telepractice Provisions:**

1. **Client Responsibilities.** Client agrees to the following items to facilitate VocoVision's provision of Services:
  - (a) Client shall be responsible for providing a secure environment for VocoVision hardware and software ("Equipment") installed and operated at Client's designated location(s).
  - (b) Client will provide sufficient infrastructure to support the proper operation of the Equipment, including network connectivity equal or superior to DSL access.
  - (c) Client warrants that its facilities and operations will comply at all times with all federal, state and local safety and health laws, regulations and standards.
  - (d) Client warrants that it will not use the Equipment for any purpose other than as contemplated hereunder and acknowledges that VocoVision is not responsible for any damages associated with such impermissible use.
  - (e) Client agrees to provide appropriate local support to facilitate remote Contracted Telepractitioner's ability to fulfill the responsibilities outlined in Duties and Responsibilities below.
2. **Scheduling.** Client agrees to the minimum hours of Services per week as stipulated in Addendum A: Terms of Teleservices Assignment and will schedule the appropriate number of student sessions and other related services each week to meet or exceed the minimum hours requirement. Client and Contracted Telepractitioner will agree upon a weekly schedule for Services which will be loaded into the VocoVision system. Any revisions to the schedule must be submitted to the VocoVision Operations Department no later than 12:00 PM EST Friday for Services the following week. VocoVision requires a 24-hour notice to cancel scheduled Services. One cancellation without notice is permitted per school year. Additional cancellations with less than 24 hours' notice will be billed at the regular rate. Note that VocoVision Contracted Telepractitioners are encouraged to complete non-therapy work (e.g., paperwork, planning, file reviews, etc.) during any such cancellation time.
3. **Administrative Responsibilities.** Client shall be responsible for orienting Contracted Telepractitioner to Client's policies and procedures regarding the submission of any requisite paperwork which must be tendered for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such paperwork may include, but is not limited to, individual education plans or Client-specific program plans. During the contracted assignment, should Contracted Telepractitioner fail to submit paperwork as required per Client's policies and procedures, Client must notify VocoVision in writing within three (3) business days of alleged failure. Failure to notify VocoVision within the three (3) day period shall negate any Client claim to withhold payment due to paperwork non-compliance by Contracted Telepractitioner. Within three (3) business days following the conclusion of a contracted assignment, Client shall conduct a final review to determine whether the completion of additional paperwork is needed from the Contracted Telepractitioner. Failure to notify VocoVision prior to the fourth (4th) day after conclusion of the assignment will negate any Client claim to withhold payment due to paperwork non-compliance by Contracted Telepractitioner.

**Duties and Responsibilities**

The duties and responsibilities of a Contracted Telepractitioner include, but are not limited to the following:

- a) Collaborates with the school district to identify students' communication characteristics, support resources, as well as any physical, sensory, cognitive, behavioral and motivational needs to determine the benefit a student may receive through telepractice.
- b) Collaborates with the school district to determine assessment resources - including their potential benefits and limitations - in the telepractice setting, and to develop a plan to assess students appropriately.
- c) Monitors effectiveness of services and modifies evaluation and treatment plans as needed.
- d) Maintains appropriate documentation of delivered services in a format consistent with professional standards and client requirements.
- e) Complies with state and federal regulations to maintain student privacy and security.
- f) Facilitates behavior management strategies in students as appropriate.
- g) Provides information and counseling to families and school personnel as needed

**VocoVision Damaged Equipment Policy**

If, during the course of contracted services, VocoVision computer equipment sustains damage or is missing components (keyboard, audio accessories, etc.), it should be reported immediately to the VocoVision Operations Department at 1-866-779-7005. Replacement equipment will be shipped to Client as needed. The costs of repairing or replacing the equipment (including shipping) will be charged to Client, but in no case shall exceed \$1,000 per unit.

At the end of the VocoVision contract period, all equipment must be returned in original packaging within 15 days of completion of services. All returned equipment will be inspected for both physical and internal damage. If equipment is found to be damaged, VocoVision reserves the right to withhold from Client deposit the cost of repairing or replacing the damaged equipment. If no Client deposit exists, VocoVision will bill Client for such charges and will provide supporting documentation of all costs.

**Packaging**

All packaging, boxes and containers used to ship VocoVision equipment are considered property of VocoVision and must not be discarded. Packaging should be stored and kept in good condition during the course of the contract and must be used for return shipping at the conclusion of services. If VocoVision packaging is lost or damaged, Client is solely responsible for obtaining replacement packaging to ensure undamaged return of equipment to VocoVision. In such cases, we strongly recommend the use of a professional packaging and shipping service, such as the UPS Store or a FedEx retail location.



## CLIENT SERVICES AGREEMENT

Education Division

**Sunbelt Staffing, LLC** (the “Company”) and **Hall County School District 2** whose principal location is 123 S Webb Road, P O Box 4904, Grand Island, NE 68802 (“Client”) enter into this non-exclusive Client Services Agreement for the purpose of referring and placing Company’s employees (the “Consultant” or “Consultants”) with Client. This Agreement shall govern the overall terms of the relationship, while a separate Client Assignment Confirmation (Addendum A) for each placement will outline specifics as to bill rates, personnel, and assignment lengths.

### 1. Scope of Services

The Company, a staffing agency in the business of providing supplemental staffing to the public and private education sector, will use commercially reasonable efforts to provide Consultants to Client on a temporary basis or, if specifically requested by Client, for permanent placements. The parties agree that Company cannot guarantee the result or performance of the Consultants placed on a temporary or permanent basis. Client attests that it currently holds and agrees it will maintain all requirements necessary to operate its business and to utilize the Consultants in the positions assigned. If a Consultant is unable to complete the specified assignment, Company may use its commercially reasonable efforts to find a replacement in a timely manner.

### 2. Independent Contractor

The parties agree that the relationship of each to the other is that of an independent contractor. All Consultants will remain employees of the Company, which is solely responsible for providing and maintaining payroll services for any Consultant placed with Client, maintaining payroll records, and withholding and remitting all payroll taxes and social security payments, unless the parties otherwise agreed to in writing. Company does not ordinarily use subcontractors in providing services. Should the need to use a subcontractor arise, the Company will notify Client in advance of the assignment to receive approval.

### 3. Term of Agreement

This Agreement begins on the date of the latest signature below (“Effective Date”) and remains in effect for a period of one (1) year unless terminated earlier in accordance with the provisions of this Agreement. Following the initial term, this Agreement will automatically renew for successive one-year periods. If either party elects not to renew, all obligations under this Agreement will cease at the end of the current term, except for any provisions that expressly or by their nature survive termination.

### 4. Telepractice Services

Company, at Client’s request, may provide telepractice services through its teletherapy provider VocoVision. Should utilization of VocoVision occur, Client will receive **Addendum A – Teleservices Assignment Confirmation** which outlines specific terms and conditions regarding VocoVision’s telepractice services.

### 5. Insurance

Company will maintain at least the following minimum amounts of insurance:

- a) General Liability - \$2,000,000 per occurrence and \$4,000,000 aggregate.
- b) Workers Compensation - in accordance with state regulations.
- c) Employer’s Liability - \$1,000,000.
- d) Excess Liability over General Liability and Employer’s Liability - \$5,000,000 per occurrence and \$5,000,000 aggregate.
- e) Professional Liability - \$1,000,000 per occurrence and \$3,000,000 aggregate.
- f) Sexual Abuse and Molestation - \$1,000,000 per claim and \$3,000,000 aggregate

### 6. Competency and Licensing

Company will make reasonable efforts to present only Consultants qualified for their discipline based on the applicable Department of Education licensing and certification requirements, professional standards, and Client



## **CLIENT SERVICES AGREEMENT**

Education Division

requirements for the disciplines placed with Client. The Company will conduct pre-employment screenings to provide Consultants who meet the applicable standards and Client requirements. To assist in these efforts, Client will provide Company with all necessary standards and Client requirements for each discipline a Consultant may work in. Client acknowledges that it possesses the unique and necessary knowledge to assess the qualifications of any Consultant referred to work with Client, and Client agrees that it has the ultimate responsibility of approving a Consultant's licensure, certifications, and qualifications as acceptable for Client in the assigned discipline. To this end, Company will make available to Client all necessary Consultant records that Company may disclose and may, at Client's discretion, facilitate an interview between Client and Consultant to assist in the assignment decision. If Client becomes aware of any notices, findings, or information, including but not limited to fingerprint search results, that may negatively impact the start or continuation of an assignment, Client will notify Company in writing within three (3) business days of Client's knowledge of such information and will provide Company with all relevant and necessary details regarding the situation. Failure to notify Company may result in the termination of this Agreement and any current or future assignments.

### **7. Credentialing and Onboarding**

Consultants assigned to Client must pass all required background checks, fingerprinting, and security screenings in accordance with federal, state, and local requirements as applicable to Client and the assigned discipline. Client will confirm that Consultants meet these requirements prior to the start of an assignment.

Client acknowledges that Consultants must complete Company's onboarding and credentialing processes prior to the start of an assignment, and Client agrees that Consultants may not provide any services prior to their completion of onboarding and credentialing. Company will provide Client with written notice of Consultant's completion of onboarding and credentialing and Consultant's authorization to begin work. If Client authorizes a Consultant to begin work before completion of the onboarding and credentialing process, Client accepts full responsibility for such authorization. Client agrees to indemnify, defend, and hold harmless Company from all liabilities, losses, damages, costs, and expenses arising due to Consultant's performance of services during such period and agrees that in no instance is Company liable to Client for its decision to authorize work without Company's written approval and confirmation of completion of onboarding and credentialing.

### **8. On-Site Responsibility**

Client will provide Consultants with orientation to all Client specific policies, procedures, and processes necessary to provide services, including but not limited to safety policies and procedures, and Client will provide all necessary support, facilities, training, direction, and means for Consultants to satisfactorily complete the assignment. Client acknowledges that Company does not provide special education, therapy, nursing, or related services and only provides candidate identification and placement services. As such, the provision of Consultant's services is not supervised by Company. Client will provide Consultant and Company written notice and contact information of the Client supervisor assigned to each Consultant. At all times, Consultants are subject to Client's guidance, supervision, and control for the work performed and services provided. Client is responsible for Consultant's adherence to the applicable standards of practice and Client requirements, and only Client is responsible for determining the appropriate services to be provided by Consultant. Client will not allow Consultant, at any time, to perform work or provide services that are outside the scope of the duties and responsibilities of their assigned position, and Client will not allow Consultant to perform work at any location other than the location(s) agreed upon with Company. Client will not allow, request, or require that Consultants use any automobile, regardless of ownership, or Consultant's personal devices in performance of any work for Client without the written consent of Company. Client acknowledges that any deviation from Client's policies and procedures, as orientated to Consultants, should be immediately reported in writing and directly to Company so it may offer correction and/or counseling to the Consultant.

### **9. Administrative Responsibilities**

Client is responsible for orienting Consultants to Client's policies and procedures regarding the submission of any paperwork required for reimbursement by funding entities such as Medicare, Medicaid, or health insurance. Such



## **CLIENT SERVICES AGREEMENT**

Education Division

paperwork may include, but is not limited to, patient care plans, comprehensive patient histories, individual education plans, or Client specific program plans. Should Consultant fail to submit paperwork as required by Client's policies and procedures, Client will notify Company in writing within three (3) business days of Client's knowledge of the alleged failure. Failure to timely notify Company or notify Company before an assignment ends negates any Client claim to withhold payment due to untimely work and/or paperwork non-compliance.

Where required by federal, state, or local law, Client acknowledges it is responsible for providing and administering meal and rest periods to Consultants in accordance with such laws because Company does not maintain control over Client's workplace. If Client operates in such a jurisdiction, Client will provide a written policy outlining Client's requirements and procedures to Company and Consultants, and Client will provide appropriate training to Consultants so they may comply with such policy. Client agrees to indemnify Company for any payments or other expenses incurred by Company relating to Client's failure to properly administer any legally required meal or rest breaks. Client will immediately notify Company in writing if it is unable or unwilling to provide or administer legally required meal and rest breaks. In such an event, Company may immediately terminate any or all current and future assignments with Client. In the event of any inquiries regarding meal and rest break compliance, Client and Company will cooperate in good faith to resolve the matter in accordance with applicable laws and best practices. If corrective action is necessary, the parties will work together to determine an appropriate resolution.

### **10. Workplace Conditions and Reporting of Work-Related Injuries**

Client will maintain a safe working environment and provide all appropriate personal protective equipment as deemed necessary for the positions to which Consultants are assigned. Client warrants that its facilities and operations comply with all applicable federal, state, and local safety and health laws, regulations, and standards, including but not limited to all applicable workplace safety standards. Client agrees it is responsible for providing all necessary safety training and equipment to Consultants, and for each Consultant's compliance with applicable health and safety requirements, including those instituted by Client. Client ensures compliance with all applicable workplace safety obligations, including general training on the reporting of work-place injuries or incidents, and occupational exposure to bloodborne pathogens. Records of such occurrences will be maintained by Client and will be accessible to Company. In the event of a workplace injury, incident, or exposure, each affected Consultant will contact their immediate Client-appointed supervisor and report to the appropriate treating department as per Client protocol. Consultant will concurrently report any workplace injury, incident, or exposure to Company for the purpose of reporting such event to Company's workers' compensation carrier. If Client's reporting requirements change during the term of this Agreement, Client is responsible for providing written notification of such change to both Company and Consultants.

### **11. Employment of Consultants**

If, within one (1) calendar year of Company introducing or referring a Consultant to Client or the end of a Consultant's assignment with Client, whichever is later, Client hires, contracts with, or refers a Consultant to a third-party Client agrees this constitutes a permanent placement and agrees to compensate Company for its time and efforts. The compensation owed to Company for a permanent placement as described in this section shall be the greater of: i. Twenty-Two Thousand Five Hundred Dollars (\$22,500), or ii. Thirty-Five Percent (35%) of the Consultant's first-year compensation from Client or third-party. For purposes of this clause, "introduce" and "refer" shall include any instance where Client has received information about a Consultant from Company or has interviewed, communicated with, or otherwise engaged in discussions with a Consultant as a result of Company's services. The parties agree that this section is intended to provide fair compensation to Company for its services, and it does not, in any way, restrict Client's right to hire a Consultant introduced or referred by Company.

### **12. Equal Opportunity and Workplace Harassment**

Both parties agree to provide equal opportunity to all Consultants and agree that they will not discriminate against, harass, or retaliate against any Consultant based on race, religion, color, sex, national origin, age, disability, veteran status, or any other status or condition protected by applicable federal, state, or local laws. Client will promptly investigate all allegations of discrimination, harassment, and retaliation, and will immediately report to Company any



## CLIENT SERVICES AGREEMENT

Education Division

such incident or suspected incident involving a Consultant and Client employees or agents or occurring at Client's worksites. Client will indemnify Company for all losses, liabilities, or damages associated with defending any charge, complaint, claim, cause of action or suit by any governmental or administrative agency and/or any Consultant or anyone acting on Consultant's behalf, arising in whole or in part due of Client or Client's employees or agents.

### 13. Timekeeping and Invoicing

Client will ensure that Consultants accurately record the start and stop times for all hours worked in accordance with Client's policies and that Consultants utilize Client's designated method for submission of Company's timesheet. Timesheets and/or timesheet approvals are due weekly by 12:00 PM on the Monday following the end of Client's designated workweek.

Company will generate an invoice based on timesheets submitted. Each invoice will contain a unique invoice number, date(s) of services provided, Consultant name, job title, hourly bill rate, total hours billed, and total amount due. Company pays overtime in compliance with federal, state, and local laws. Client agrees to be billed at one and one-half (1.5) times the regular bill rate for all hours when Company is required to pay overtime. Client must notify Company in writing if pre-approval is required for overtime hours prior to any such hours being worked. Client attests that only Client employees with appropriate knowledge and authority will review and approve invoices and will notify Company of any errors within fifteen (15) days of the date of invoice, and Company agrees that all non-disputed amounts are due and payable according to the standard payment terms contained herein. Company and Client will work in good faith to resolve any errors, and Company will provide a corrected invoice mutually acceptable to both parties within ten (10) business days of a resolution. In the event Client fails to report errors within fifteen (15) days, disputes will not be accepted, and the invoice will be due and payable in full.

### 14. Payment Terms, Default Charges, and Minimum Wage Increases

Company will submit invoices to Client on a weekly basis for all services provided during the previous week. **Client's payment is due within thirty (30) days of receipt of invoice.**

Invoices are considered past due if not paid by the agreed upon due date. Client agrees to pay all necessary collection costs, including reasonable attorney's fees and costs. Company reserves the right to approve or discontinue any extension of credit and the terms governing such credit.

If Company is required to increase Consultant's compensation due to minimum wage increases or experiences an increase in compensation costs as a direct result of any law, order, or other government action, Client agrees that Company may increase the bill rates at a proportional level. Company agrees it may only increase bill rates up to a level that places Company in the same position it was prior to such law, order, or action. Company will provide fifteen (15) days written notice to Client prior to any such change taking effect.

### 15. Limitation of Liability

NEITHER PARTY WILL BE LIABLE TO THE OTHER WHATSOEVER FOR ANY SPECIAL, CONSEQUENTIAL, INDIRECT, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING ANY DAMAGES ON ACCOUNT OF LOST PROFITS, LOST DATA, LOSS OF USE OF DATA, OR LOST OPPORTUNITY, WHETHER OR NOT PLACED ON NOTICE OF ANY SUCH ALLEGED DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES MAY BE SOUGHT. THE FEES AND BILLINGS DUE UNDER THIS AGREEMENT ARE NOT CONSIDERED SPECIAL DAMAGES OR LOST PROFITS AND WILL NOT BE LIMITED BY THESE PROVISIONS.

### 16. Incident and Error Tracking

Client will report to Company any performance issues, incidents, errors, or other similar events related to the work or services provided by Consultants. Company will document reported incidents and may track all such events for quality assurance purposes. All supporting documentation is required within seventy-two (72) hours of Client's knowledge of the occurrence.



## CLIENT SERVICES AGREEMENT

Education Division

### **17. Termination of Assignment With Cause**

Immediately upon Client's knowledge, Client will report to Company any behavior issue, deviation from the accepted standards of practice, policies, and procedures as orientated to Consultant, or incident that would be considered adverse to Client's operations. In such an event, Client may request, in writing, that Company facilitate the immediate removal of Consultant. Client agrees it will not immediately remove a Consultant or terminate an assignment unless Company has been notified in writing or, based on Client's good faith assessment, that immediate dismissal is necessary to protect Client's operations. Upon termination of assignment or removal of a Consultant, Client will provide documentation specifying the reasons and facts of the termination to Company within forty-eight (48) hours. If Client does not report such deviation(s) and terminates an assignment or does not provide the required documentation following a termination, Client will be assessed an amount equal to five (5) days of billings at the bill rates and minimum hours agreed upon in the applicable Client Assignment Confirmation. The parties agree that Consultants are an integral part of Company's operations and a resource that may have been developed over years, and Client acknowledges that Company may not be able to find another position for Consultant, ultimately leading to termination of Consultant's employment with Company. Accordingly, any delay or absence of written notice may result in lost revenue or other consequences not foreseen at this time. Therefore, the parties agree the liquidated damages in this Section are reasonable for the probable loss suffered by Company in the event of Client's breach of this provision.

Client is responsible for all costs and fees up to the point of termination. Client will provide Company a five (5) business days exclusivity period to refill the position in the event of termination with cause. Should Company identify a suitable Consultant, Client will agree to the original or extended terms of the terminated Consultant's assignment. In the event a replacement Consultant requires higher compensation, Client agrees that Company may proportionately increase the bill rate to put Company in the same position as it was before the termination.

### **18. Termination of Agreement and Termination of Assignment Without Cause**

Client may terminate an assignment or this Agreement upon thirty (30) days written notice. Client is responsible for all charges and fees prior to notice date and through the 30-day period of notice. If Client is unable to or does not provide thirty (30) days written notice, Client will be billed for thirty (30) days at the agreed upon regular bill rate and minimum hours for all terminated assignments. In the event of termination without cause, Client is responsible for any housing and travel costs actually incurred by Company because of such termination.

### **19. Minimum Hours**

Client will provide Consultants with the number of work hours per week specified in the applicable Client Assignment Confirmation. Cancellation of prescheduled workdays or reduction in work hours by Client will be billed reflecting the minimum work hours. Minimum work hours will be reduced to reflect scheduled closings for holidays and planning days.

### **20. Force Majeure and Unscheduled Facility Closure Policy**

Neither party is liable for failure or delay in performing its obligations, if such failure or delay is due to natural disasters, pandemics, acts of war, government regulations, or other events or causes beyond the parties' control. Further, the parties agree that Company is not liable for failure or delay in performing its obligations, if such failure or delay is due to termination of Consultant or Consultant's resignation. If services are interrupted, both parties will make reasonable efforts to resume operations.

Notwithstanding the foregoing, the parties agree that in the event of an unforeseen or unexpected interruption resulting from a complete or partial unscheduled closure of Client's facilities due to natural or manmade events, including but not limited to fires, storms, flooding, earthquake, labor unrest, riots, and/or acts of terrorism or war (each an "Unscheduled Closure"), Client will transition to virtual services all Consultants whose services can be performed in such a setting. Client agrees to be billed for virtual services at the regular contracted hourly bill rate for all hours worked by Consultant. Virtual service hours will be entered and processed according to the normal time submittal and approval process, unless otherwise requested in writing by Client and agreed upon by Company. Company and Client will work in good faith to determine which contracted disciplines qualify for virtual services, however Client may not decline



## CLIENT SERVICES AGREEMENT

Education Division

virtual services of a Consultant if the same services are provided virtually by Client employee(s). For Consultants not eligible for virtual services, Client will be invoiced and will pay for each affected Consultant a rate of \$200 per day for each workday that the affected Consultant is unable to work due to an Unscheduled Closure.

### 21. Multiple Locations

If Client requires Consultant to travel to and perform services at more than one location, Client will compensate Company for travel time between facilities at the regular hourly bill rate and for mileage not to exceed the then current IRS reimbursement rate.

### 22. Issue Resolution

In the event Client encounters an issue that is not satisfactorily resolved by its Company representative, Client should escalate the issue to the appropriate Company manager by calling 800-849-5502. Please ask for your account representative's manager.

### 23. Indemnification

To the fullest extent permitted by law, each party (the "Indemnifying Party") will indemnify, defend, and hold harmless the other party, and each of their respective officers, directors, agents, and employees (the "Indemnified Party") against all liabilities, losses, damages, costs and expenses ("Losses") to the extent caused by the actions or inactions of the Indemnifying Party. In no event will the Indemnifying Party's obligations extend to Losses resulting solely from the negligent act or omission, willful misconduct, breach of this Agreement, or unlawful act of an Indemnified Party.

The Indemnified Party will notify the Indemnifying Party promptly after receiving notice of a claim, lawsuit, demand, action, or threatened action ("Claim") covered by the indemnity obligations in this Agreement and will provide the Indemnifying Party with all necessary documentation for the Indemnifying Party to assess its obligations under the Agreement. The parties will keep each other reasonably informed regarding the status of any Claim, will work in good faith in the defense and settlement of Claims, will provide notice to and consult with each other prior to settling any Claim. Neither party will, without the other's written consent, settle or compromise any claim or consent to the entry of any judgment regarding any Claim which indemnification is being sought unless such settlement, compromise, or consent (i) includes an unconditional release of the other party from all liability arising out of such claim; (ii) does not include any admission or statement suggesting any wrongdoing or liability on behalf of the other party; (iii) does not contain any equitable order, judgment, or term that affects, restricts or interferes with the business of the other party; and (iv) does not place any monetary obligations or liabilities on the other party. Any omission or delay in complying with this paragraph by the Indemnified Party will relieve the Indemnifying Party of its obligations to the extent it is prejudiced by such omission or delay. This Section will survive any termination or expiration of this Agreement.

### 24. Confidentiality

Each party acknowledges that, they (the "Receiving Party") will learn confidential information of the other party (the "Disclosing Party"). Confidential information (as defined here and below) is any information which is private to the Disclosing Party but is shared by to the Receiving Party as required to accomplish this Agreement and **includes bill rates, fees for permanent placements, and terms and conditions of this Agreement.** It is agreed that neither party will disclose any Confidential Information of the other party to any person or entity nor permit any person or entity to use Confidential Information, except as required to fulfill the party's obligations under this Agreement.

Confidential Information of Company also includes, but is not limited to, any and all information owned or controlled by Company and/or its employees, that relates to the clinical, technical, marketing, business or financial operations of Company and which is not generally disclosed to the public, including but not limited to employee and Consultant information and Company's technical data, policies, financial data, contract terms and provisions, billing rates, and permanent placement fees whether disclosed orally, in writing, or by inspection, and that should be reasonably understood to be confidential given the nature of the information.



## **CLIENT SERVICES AGREEMENT**

Education Division

If the Receiving Party attempts to use or dispose of any Confidential Information, or any duplication or modification thereof, in any manner contrary to the terms of this Agreement, the Disclosing Party has the right, in addition to other remedies which may be available to it, to obtain injunctive relief enjoining such acts or attempts as a court of competent jurisdiction may grant. The parties acknowledge and agree that monetary damages may not be a sufficient remedy for any breach or threatened breach of this Section and, therefore, such injunctive relief is appropriate as a remedy and the breaching party waives any requirement for the securing or posting of any bond showing actual monetary damages in connection with such breach.

The parties understand and agree that nothing in this Section is meant to prevent any disclosure of Confidential Information required under federal, state, or local law, regulation, or a valid order issued by a court or governmental agency (each a "Legal Order"). Before making such disclosure, the Receiving Party will provide the Disclosing Party with (i) prompt written notice of such Legal Order so the Disclosing Party may seek, at its own costs and expense, a protective order or other remedy; and (ii) reasonable assistance, at the Disclosing Party's costs and expense, in opposing such disclosure. If, after providing notice, the Receiving Party remains subject to a Legal Order to disclose any Confidential Information, the Receiving Party will disclose only the portion of Confidential Information that such Legal Order specifically requires to be disclosed.

### **25. Family Education Rights and Privacy Act, Data Protection, and Cybersecurity**

Where applicable, Company will comply with all laws, rules, and regulations pursuant to the Family Educational Rights and Privacy Act, 20 USC 1232g ("FERPA") and acknowledges that certain information about Client's students may be contained in records maintained by Company and the Consultant and that this information can be confidential by reason of FERPA and related Client policies. Both parties agree to protect relevant records in accordance with FERPA and Client policy. If necessary, Consultants assigned to Client will execute a FERPA Statement of Understanding outlining appropriate guidelines. Notwithstanding the foregoing, Client will not, unless necessary in furtherance of this Agreement, disclose such information to Company or Consultant, and Client will not, under any circumstances, allow Consultant to remove such information from Client facilities. If such removal occurs, Client will immediately notify Company, and the parties will work in good faith to remedy the situation. Except where required by law, Company will not disclose to any third party, without prior consent of a parent/guardian and written consent of Client, any information regarding students that Company may learn or obtain during this Agreement.

The parties will implement and maintain reasonable security measures to protect data from unauthorized access, disclosure, or use and will comply with all applicable federal, state, and local laws regarding privacy and data protection. In the event of a data breach affecting the other party, the affected party must notify the other party within five (5) business days of its awareness of the breach. Upon termination of this Agreement or upon the other party's request, each party will return or securely destroy records and data in accordance with applicable laws. Client agrees Company is free from any liability arising from or relating to Client's failure to provide onsite supervision or to orient and train Consultant on Client's policies, procedures, or oversight related to data protection.

### **26. State Retirement System Notice**

This notice is intended to clarify the manner of payment in contemplation of a Consultant's mandatory or permissive participation in a state teacher retirement system, school employees' retirement system, and/or any similar or successor system applicable to the professionals provided by Company. Client agrees that if formal notice is required to be given to any Consultant that participation in any such retirement system/pension is either: 1) permitted by Consultant's election; or 2) is required by law, then Client is solely responsible for providing such notice to Consultant and fulfilling all associated administrative duties. The parties agree that the applicable employee share paid to the system by Client shall be deducted from the amount due to Consultant by Company. Client and Company expressly acknowledge and agree that if any Consultant is required to or elects to participate in a retirement system/pension, Client is solely responsible for: 1) creating an account for Consultant with the appropriate retirement system/pension; 2) all present and/or future obligations to make employee and employer cash payments/ contributions to the retirement system/pension as required by law and/or set by the retirement system/pension; and 3) otherwise administering all



## **CLIENT SERVICES AGREEMENT**

Education Division

employer functions pertaining to the Consultant's interest in retirement system/pension. Client will immediately notify Company if any Consultant is required to or voluntarily elects to participate in any such system. In such event, Client will advise Company of the withholding obligation percentages (both employer and employee share) so that invoices to Client and payment to the Consultant may be adjusted accordingly. The parties agree that Client will withhold and pay to the retirement/pension both the employee and employer shares. The parties agree that the applicable employee and employer shares paid to the system by Client will be deducted from the amount owed to Company by Client.

### **27. Conflicts of Interest**

The parties acknowledge their respective obligation to report any conflict of interest and/or apparent conflict of interest that may interfere with the ability to perform under this Agreement. To that end, the parties hereby certify and represent that their officials, employees, and agents do not have any significant financial or other pecuniary interest in the other party's business or operations, and no inducements of monetary or other value were offered or given to any officer, employee, or agent of the other party. Each party agrees to promptly notify the other in the event it becomes aware of any conflict of interest or apparent conflict of interest.

### **28. Client Funding**

The parties acknowledge that Client's obligations under this Agreement may be subject to budgetary constraints and appropriations by government authorities. If funding for services under this Agreement is reduced or eliminated by governmental action, Client will immediately notify Company in writing. In such cases, the parties will negotiate in good faith to modify the Agreement to allow for continuation of services. However, if Company, in its sole discretion, determines that it is not feasible to continue providing services at reduced costs, Company may immediately terminate this Agreement and all current and future assignments, without liability to Client.

### **29. Notices**

All notices required to be given in writing will be sent to the names/addresses listed below.

To: Sunbelt Staffing, LLC  
Attn: Contract Department  
501 Brooker Creek Boulevard, Suite A-400  
Oldsmar FL 34677  
Email: [ContractNotices@sunbeltstaffing.com](mailto:ContractNotices@sunbeltstaffing.com)

To: Hall County School District 2  
123 S Webb Road, P O Box 4904, Grand Island, NE 68802

### **30. Survival**

The parties' obligations under this Agreement which by their nature continue beyond termination, cancellation, or expiration of this Agreement, will survive termination, cancellation or expiration of this Agreement.

### **31. Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the State where the services are provided, without regard to its conflict of laws principles. Any legal action or proceeding arising out of or relating to this Agreement shall be brought exclusively in the state or federal courts located in the State in which services were performed.

### **32. Electronic Signatures, Counterparts, and Authority**

This Agreement and any related documents may be executed and delivered electronically, including by email or electronic signature software. Signatures transmitted electronically will be considered valid and binding as if they were original signatures.



**CLIENT SERVICES AGREEMENT**

Education Division

This Agreement may be executed in one or more counterparts, each of which will be deemed an original but all of which together will constitute one and the same instrument. A signed copy of this Agreement transmitted by electronic means (such as email or other software) will have the same legal effect as an original signed copy.

The persons signing this Agreement represent that they have the proper authority to bind their respective party. If Client is entering into this Agreement on behalf any additional affiliated facilities, Client represents that it has the proper authority to bind those facilities to the terms of this Agreement. As such, Client will be jointly and severally liable under this Agreement for the obligations of such additional affiliated facilities.

**33. Severability and Waiver**

If any provision of this Agreement is found to be invalid, illegal, or unenforceable by a court of competent jurisdiction, the remaining provisions will continue in full force and effect. When possible, the parties agree to negotiate in good faith to replace any invalid or unenforceable provision with a legally valid alternative.

Failure or delay by either party to enforce any provision of this Agreement will not be considered a waiver of that provision or any other provision, and a waiver of any right(s) under this Agreement must be in writing and signed by the waiving party. No waiver of any default will be deemed a waiver of any subsequent default.

**34. Entire Agreement**

This Agreement and each duly executed Amendment or Exhibit represents the entire agreement between the parties and supersedes any prior understandings or agreements, whether written or oral, between the parties with respect to the subject matter herein. The parties acknowledge that they were given the opportunity to discuss this Agreement with legal counsel. Should any provision of this Agreement require judicial interpretation, the interpretation shall not apply any rule of construction to construe the provision(s) more strictly against one party. This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective heirs, personal representatives, successors, and assigns, subject to the limitations contained herein. This Agreement may not be modified, amended, suspended, or waived, except by the mutual written agreement of the parties.

This Agreement and attached Assignment Confirmation contain terms that may only be altered when agreed upon in writing by both parties. *(Please return all pages of this Client Services Agreement)*

CLIENT ID – CLIENT NAME

**45532 Hall County School District 2**

**Summer Stephens**

October 28, 2025 12:59 UTC  
IP: 204.234.22.220

**Sunbelt Staffing, LLC**

**Olivia Watkins**

Division Director  
October 28, 2025 13:01 UTC  
IP: 38.140.226.242

## Grand Island Public Schools

### Fund Balances

Fiscal Year: 2025-2026

Month: November  
 Year: 2025  
 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	\$55,300,175.66	\$26,841,018.73	(\$22,964,332.22)	\$0.00	\$59,176,862.17
02	Depreciation	\$8,524,872.47	\$0.00	\$0.00	\$0.00	\$8,524,872.47
03	Employee Benefit	\$3,509,536.03	\$23,932.24	\$0.00	\$0.00	\$3,533,468.27
04	Contingency	\$1,140,622.85	\$8,092.27	\$0.00	\$0.00	\$1,148,715.12
05	Activities	\$3,830,569.50	\$308,065.10	(\$524,033.46)	\$0.00	\$3,614,601.14
06	School Nutrition	\$1,880,124.89	\$1,283,494.75	(\$1,913,125.03)	\$0.00	\$1,250,494.61
07	Bond	\$8,123,199.73	\$1,910,612.07	\$0.00	\$0.00	\$10,033,811.80
08	Special Building	\$4,172,854.06	\$320,980.54	(\$105,267.76)	\$0.00	\$4,388,566.84
09	Qualified Capitol Purpose Undertaking	\$6,432,918.48	\$353,404.12	(\$625,849.26)	\$0.00	\$6,160,473.34
10	Cooperative	\$739,596.90	\$0.00	(\$134,999.00)	\$0.00	\$604,597.90
12	Student Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$93,654,470.57	\$31,049,599.82	(\$26,267,606.73)	\$0.00	\$98,436,463.66

End of Report

GRAND ISLAND PUBLIC SCHOOLS  
FURNITURE, EQUIPMENT, & MISCELLANEOUS ITEMS  
FOR DISPOSAL

Quantity	Description	Resale? Yes or No
739	Cameras	Yes

10/24/2025

# Proposed Change Order

Number: Job Number - PCO#

3333 Folkways Cir  
Lincoln, NE 68504  
(402) 475-9151  
FAX (402) 475-9186



To: Grand Island Public Schools	Phone: -	Fax: -	Date: 10/17/25
	Job Name/Location: Security RFP		

**Change**

- 1.) Westridge
  - a. Please quote the addition of a camera to Room 900. Surface mount dome camera 5.0C-H6SL-D1-IR-30. Use existing wire in that location. \$1,552.00
  - b. Add mounting brackets to cameras E17 & E19. Bracket part # ACC-PEN-CAP-W + ACC-MNT-ARM-W.
- 2.) GISH \$2,806.00
  - a. Please quote the relocation of camera 554 to Room 562B. Include wiring to the new location.
  - b. Please quote the addition of camera 360-W-30 to Room 112. Include wiring to this location.

**Notes**

- 1) MATERIAL PROCUREMENT NOR INSTALLATION WILL BEGIN UNTIL A FULLY EXECUTED CHANGE ORDER HAS BEEN RECEIVED BY KIDWELL.
- 2) Change does not include any patching, painting, or repair of any surface.
- 3) All work to be completed during Kidwell's normal business hours.
- 4) Change will impact schedule, and require # business day(s) time extension.
- 5) No sales tax has been included for material and labor in this proposal.
- 6) All other required taxes will be charged and added to the proposal price on invoicing.

NOTE: This Proposed Change Order is only good for 10 days due to the rising cost of commodities.  
NOTE: This Proposed Change Order becomes part of and in conformance with the existing contract.

**CONFIDENTIALITY NOTICE:** This proposal and/or change order and any attachments are strictly confidential and are intended solely for the use of the individual or entity to whom it is addressed. This communication may contain proprietary and financial data of Kidwell Inc. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this proposal and/or change order and any file attachments is strictly prohibited.

**We Agree** hereby to make the change(s) specified above at this price **ADD \$4,358.00**  
**Four Thousand Three Hundred Fifty-Eight Dollars and 00/100 Cents.**

Proposed Change Order Prepared By: <u>Timothy Goodrich</u>	PREVIOUS CONTRACT AMOUNT:
Authorized Kidwell Representative Signature: _____ (CONTRACTOR)	REVISED CONTRACT AMOUNT:

Payment will be made as follows: **MONTHLY**  
\*Accounts not paid within thirty days are subject to a finance charge of 1% monthly, and an annual rate of 12%.

**Accepted-** The above prices and specifications of the Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Authorized Signature: \_\_\_\_\_  
(OWNER)  
Date of Acceptance: \_\_\_\_\_

# Proposed Change Order

Number: Job Number - PCO#8

3333 Folkways Cir  
Lincoln, NE 68504

(402) 475-9151  
FAX (402) 475-9186



To: Grand Island Public Schools	Phone: -	Fax: -	Date: 10/17/25
Job Name/Location: Security RFP			

## Change

CPI (Career Pathways Institute)

- a. Please quote the addition of GigaReach cable to pole cameras E8 and E9.

## Notes

- 1) **MATERIAL PROCUREMENT NOR INSTALLATION WILL BEGIN UNTIL A FULLY EXECUTED CHANGE ORDER HAS BEEN RECEIVED BY KIDWELL.**
- 2) Change does not include any patching, painting, or repair of any surface.
- 3) All work to be completed during Kidwell's normal business hours.
- 4) **Change will impact schedule, and require # business day(s) time extension.**
- 5) No sales tax has been included for material and labor in this proposal.
- 6) All other required taxes will be charged and added to the proposal price on invoicing.

NOTE: This Proposed Change Order is only good for 10 days due to the rising cost of commodities.

NOTE: This Proposed Change Order becomes part of and in conformance with the existing contract.

**CONFIDENTIALITY NOTICE:** *This proposal and/or change order and any attachments are strictly confidential and are intended solely for the use of the individual or entity to whom it is addressed. This communication may contain proprietary and financial data of Kidwell Inc. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this proposal and/or change order and any file attachments is strictly prohibited.*

**We Agree** hereby to make the change(s) specified above at this price **ADD \$4,673.00**  
**Four Thousand Six Hundred Seventy-Three Dollars and 00/100 Cents.**

Proposed Change Order Prepared By: Timothy Goodrich

PREVIOUS CONTRACT AMOUNT:

Authorized Kidwell Representative Signature: \_\_\_\_\_  
(CONTRACTOR)

REVISED CONTRACT AMOUNT:

Payment will be made as follows: **MONTHLY**

\*Accounts not paid within thirty days are subject to a finance charge of 1% monthly, and an annual rate of 12%.

**Accepted-** The above prices and specifications of the Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Authorized Signature: \_\_\_\_\_  
(OWNER)

Date of Acceptance: \_\_\_\_\_

# Proposed Change Order

Number: Job Number - PCO#

3333 Folkways Cir  
Lincoln, NE 68504

(402) 475-9151  
FAX (402) 475-9186



To: Grand Island Public Schools	Phone: -	Fax: -	Date: 10/21/25
	Job Name/Location: Security RFP		

**Change**

- 1.) West Lawn Elementary
  - a. Please quote the addition of a camera (360-W-30) to Room 28. Include wiring to the new location.

**Notes**

- 1) MATERIAL PROCUREMENT NOR INSTALLATION WILL BEGIN UNTIL A FULLY EXECUTED CHANGE ORDER HAS BEEN RECEIVED BY KIDWELL.
- 2) Change does not include any patching, painting, or repair of any surface.
- 3) All work to be completed during Kidwell's normal business hours.
- 4) Change will impact schedule, and require # business day(s) time extension.
- 5) No sales tax has been included for material and labor in this proposal.
- 6) All other required taxes will be charged and added to the proposal price on invoicing.

NOTE: This Proposed Change Order is only good for 10 days due to the rising cost of commodities.  
NOTE: This Proposed Change Order becomes part of and in conformance with the existing contract.

**CONFIDENTIALITY NOTICE:** This proposal and/or change order and any attachments are strictly confidential and are intended solely for the use of the individual or entity to whom it is addressed. This communication may contain proprietary and financial data of Kidwell Inc. If you are not the intended recipient, be advised that any use, dissemination, forwarding, printing, or copying of this proposal and/or change order and any file attachments is strictly prohibited.

We Agree hereby to make the change(s) specified above at this price **ADD \$2,134.00**  
Two Thousand One Hundred Thirty-Four Dollars and 00/100 Cents.

Proposed Change Order Prepared By: <u>Timothy Goodrich</u>	PREVIOUS CONTRACT AMOUNT:
	REVISED CONTRACT AMOUNT:
Authorized Kidwell Representative Signature: _____ (CONTRACTOR)	

Payment will be made as follows: **MONTHLY**  
\*Accounts not paid within thirty days are subject to a finance charge of 1% monthly, and an annual rate of 12%.

**Accepted-** The above prices and specifications of the Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Authorized Signature: \_\_\_\_\_ (OWNER)  
Date of Acceptance: \_\_\_\_\_

GIPS BOE Regular Meeting  
Thursday, November 13, 2025 5:30 PM  
Kneale Administration Building - Board Room

1. CALL TO ORDER

**Speaker(s):** Board President

2. ROLL CALL

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

3. CONSENT AGENDA

**Speaker(s):** Board President

3.1. Minutes from the previous month's meeting

3.2. Acceptance of Agendas From Standing Committees

3.3. Claims as submitted

3.4. Policy

3.4.1. 6421 PROHIBITION ON AIDING AND ABETTING SEXUAL ABUSE

3.4.2. 6430 CERTIFIED STAFF VACANCIES

3.4.3. 6440 SUBSTITUTE TEACHERS

3.4.4. 6450 CERTIFIED STAFF PROBATION AND TENURE

3.4.5. 6462 CERTIFIED STAFF RESIGNATION

3.4.6. 8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES (ECDs)

3.5. Staff Adjustments as submitted

3.6. MOU, Agreements, and Contracts Renewals

3.6.1. Contract for Training Services for Brian Mendler Discipline Associates, LLC

3.6.2. Sunbelt Staffing LLC Agreement with Amy Houghtaling

3.6.3. Soliant Agreement with Courtney Parker

3.6.4. Sunbelt Staffing, LLC Agreement

3.7. Treasurer's Report as submitted

3.8. Surplus Property Listing

3.9. Change Orders as Documented

3.10. Approval of Agenda as submitted

4. SPECIAL RECOGNITION

4.1. 2025 GISH All-State Musicians

**Speaker(s):** Mr. Chris Ladwig, Dr. Evan Lee, Mr. Jesse LaBrie, Ms. Abigail Bloom

4.2. Katie Johnsen, 2025 GISH Girls Cross-Country State Medalist

**Speaker(s):** Mr. Chris Ladwig

5. REQUESTS TO ADDRESS THE BOARD

**Speaker(s):** Board President

6. INFORMATION ITEMS

6.1. Presentation on educational programming that is being developed at the EPIC center.

**Speaker(s):** Mr. Scott Mazour

6.2. American Civics Bi-Yearly Report

**Speaker(s):** Mrs. Cara Kuhl and Mrs. Tracy Jakubowski

6.3. GIPS Leader Fellowship

**Speaker(s):** Ms. Jessica Myers

6.4. Nutrition Services Update

**Speaker(s):** Mr. Oscar Garcia

6.5. Accept and place on file the Audit Report for FY 2024-25

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

6.6. Kneale Administration Building Parking Lot Renovation

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

6.7. Policy

6.7.1. 6510 CERTIFIED STAFF ASSIGNMENTS AND TRANSFERS (Teacher)

**Speaker(s):** Mr. Matt Fisher

6.7.2. 6511 CLASSIFIED STAFF ASSIGNMENTS AND TRANSFERS

**Speaker(s):** Mr. Matt Fisher

6.7.3. 6515 CERTIFIED STAFF TUTORING

**Speaker(s):** Mr. Matt Fisher

6.7.4. 6610 PROFESSIONAL LEARNING FOR CERTIFIED STAFF

**Speaker(s):** Mr. Matt Fisher

6.7.5. 6710 EVALUATION OF CERTIFIED TEACHERS AND INSTRUCTIONAL SUPPORT STAFF

**Speaker(s):** Mr. Matt Fisher

6.7.6. 6711 CLASSIFIED STAFF PERFORMANCE APPRAISAL

**Speaker(s):** Mr. Matt Fisher

7. ACTION ITEMS

7.1. GIEA Request for Recognition for 2027-2028

**Speaker(s):** Dr. Carrie Kolar

7.2. Accept and place on file the Audit Report for FY 2024-25

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

7.3. Kneale Administration Building Parking Lot Renovation

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

7.4. Budget Calendar FY 26-27

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

7.5. 6460 TERMINATION OF EMPLOYMENT FOR CERTIFIED STAFF

**Speaker(s):** Mr. Matt Fisher

7.6. 7551 SECONDARY ASYNCHRONOUS LEARNING POLICY

**Speaker(s):** Mr. Matt Fisher

## 8. REPORTS

8.1. Grand Island Public Schools Foundation Report

**Speaker(s):** Mrs. Lisa Albers

8.2. Student Representative Report

**Speaker(s):** Ms. Katherin Xicara Ramos

8.3. Superintendent Report

**Speaker(s):** Mr. Matt Fisher

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

10. RECONVENE FROM EXECUTIVE SESSION

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

12. NOTIFICATION OF UPCOMING BOARD MEETINGS

13. ADJOURNMENT

**Hall County School District 2,  
Grand Island Public Schools**

**Basic Financial Statements**

**August 31, 2025**

**Hall County School District 2  
Grand Island Public Schools  
Table of Contents**

<b>Independent Auditor's Report</b>	<b>1</b>
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Position - Modified Cash Basis	5
Statement of Activities - Modified Cash Basis	6
Fund Financial Statements	
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds	7
Reconciliation of the Statement of Assets and Fund Balance - Cash Basis to the Statement of Net Position - Modified Cash Basis	8
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds	9
Reconciliation of the Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis to the Statement of Activities - Modified Cash Basis	10
Notes to Basic Financial Statements	11
<b>Supplementary Information</b>	
Budgetary Comparison Schedule - Cash Basis - General Fund	29
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund	32
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund	33
Budgetary Comparison Schedule - Cash Basis - Contingency Fund	34
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund	35
Budgetary Comparison Schedule - Cash Basis - Special Building Fund	36
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Fund	37
Budgetary Comparison Schedule - Cash Basis - Debt Service Fund	38
Budgetary Comparison Schedule - Cash Basis - Activity Fund	39
Budgetary Comparison Schedule - Cash Basis - Cooperative Fund	40
Notes to Supplementary Information - Budgetary Comparison Schedules	41
<b>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></b>	<b>42</b>
Schedule of Findings and Responses	44



## Independent Auditor's Report

To the Board of Education  
Hall County School District 2, Grand Island Public Schools  
Grand Island, Nebraska

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying modified cash basic financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District 2, Grand Island Public Schools (the District), as of and for the year ended August 31, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of August 31, 2025, and the respective changes in financial position-modified cash basis, thereof, for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the District 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 1 of the basic financial statements, which describes the basis of accounting. The basic 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.

#### **Responsibilities of Management for the Financial Statements**

Management of the District is responsible for the preparation and fair presentation of the basic financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Responsibilities of Management for the Financial Statements (Continued)**

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 the District'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 GAAS 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 GAAS 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 the District'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 the District'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 the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information presented on pages 29-41 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, LLC

Omaha, Nebraska  
November 4, 2025

## **BASIC FINANCIAL STATEMENTS**

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Net Position - Modified Cash Basis**  
**August 31, 2025**

	<u>Governmental Activities</u>	<u>Component Unit</u>
<b>Assets</b>		
Current Assets		
Cash	\$ 14,083,350	\$ 226,461
Cash held at County Treasurer	11,458,396	-
Investments	68,112,722	-
Total current assets	<u>93,654,468</u>	<u>226,461</u>
Noncurrent assets		
Capital assets		
Land	3,577,049	688,483
Construction in progress	1,184,743	-
Buildings	260,071,055	6,196,343
Furniture and equipment	28,058,327	23,215
Less: Accumulated depreciation	<u>(146,805,327)</u>	<u>(834,304)</u>
Net capital assets	<u>146,085,847</u>	<u>6,073,737</u>
Total assets	<u>239,740,315</u>	<u>6,300,198</u>
<b>Liabilities</b>		
Current liabilities		
Note payable	375,000	-
Limited tax obligation bonds payable	830,000	-
General obligation bonds payable	4,160,000	-
Lease revenue bond	-	320,540
Total current liabilities	<u>5,365,000</u>	<u>320,540</u>
Long-term liabilities, net of current portion		
Note payable	750,000	-
Limited tax obligation bonds payable	10,150,000	-
General obligation bonds payable	67,395,000	-
Lease revenue bond	-	5,677,645
Total long-term liabilities	<u>78,295,000</u>	<u>5,677,645</u>
Total liabilities	<u>83,660,000</u>	<u>5,998,185</u>
<b>Net Position</b>		
Net investment in capital assets	62,425,847	-
Restricted		
Capital projects	10,605,772	-
Debt service	8,123,199	-
School nutrition	1,880,125	-
Unrestricted		
Board Designated	17,745,197	-
Undesignated	<u>55,300,175</u>	<u>302,013</u>
Total net position	<u>\$ 156,080,315</u>	<u>\$ 302,013</u>

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Activities - Modified Cash Basis**  
**Year Ended August 31, 2025**

Functions/Programs	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	Component Unit
		Charges for Services	Operating Grants and Contributions		
<b>Primary government</b>					
Governmental activities					
Instructional services	\$ 89,745,545	\$ 665,046	\$ 26,914,502	\$ (62,165,997)	\$ -
Support services and facilities	23,764,577	-	728,078	(23,036,499)	-
Food services	7,297,618	316,743	6,369,725	(611,150)	-
Building and site acquisition and improvement	3,768,111	-	-	(3,768,111)	-
Operation and maintenance of building	14,276,115	-	-	(14,276,115)	-
Principal and interest on indebtedness	1,006,210	-	-	(1,006,210)	-
School activities	3,010,879	2,653,067	-	(357,812)	-
Depreciation - unallocated	8,794,115	-	-	(8,794,115)	-
Total governmental activities	<u>\$ 151,663,170</u>	<u>\$ 3,634,856</u>	<u>\$ 34,012,305</u>	<u>(114,016,009)</u>	<u>-</u>
<b>Component Unit</b>					
Central Nebraska Education Agency	<u>446,920</u>	<u>\$ 546,814</u>	<u>\$ -</u>	<u>-</u>	<u>99,894</u>
General receipts					
Property taxes collected				56,460,143	-
County receipts				893,334	-
State aid-formula grants				75,955,747	-
Other general revenues				990,015	-
Interest income				1,754,823	338
Bond premium				2,536,551	-
Total general receipts				<u>138,590,613</u>	<u>338</u>
Change in net position				24,574,604	100,232
Net position - beginning of year				65,495,960	226,123
Accounting change (see Note 10)				66,009,751	(24,342)
Net position - beginning of year, as restated				<u>131,505,711</u>	<u>201,781</u>
Net position - end of year				<u>\$ 156,080,315</u>	<u>\$ 302,013</u>

**Hall County School District 0002 - Grand Island Public Schools**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2025**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 6,356,450	\$ 2,667	\$ 7,724,233	\$ 14,083,350
Cash held at County Treasurer	9,254,150	1,638,991	565,255	11,458,396
Investments	52,864,606	6,481,541	8,766,575	68,112,722
	<u>52,864,606</u>	<u>6,481,541</u>	<u>8,766,575</u>	<u>68,112,722</u>
Total assets	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>
<b>Fund Balances</b>				
Restricted for				
Capital projects	\$ -	\$ -	\$ 10,605,772	\$ 10,605,772
Debt service	-	8,123,199	-	8,123,199
School nutrition	-	-	1,880,125	1,880,125
Committed to				
Capital assets	8,524,872	-	-	8,524,872
Activities	-	-	3,830,569	3,830,569
Assigned to				
Employee benefits	3,509,536	-	-	3,509,536
Contingencies	1,140,623	-	-	1,140,623
Early learning center	-	-	739,597	739,597
Unassigned	55,300,175	-	-	55,300,175
	<u>55,300,175</u>	<u>-</u>	<u>-</u>	<u>55,300,175</u>
Total fund balances	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>

**Hall County School District 2 - Grand Island Public Schools**  
**Reconciliation of the Statement of Assets, Liabilities and Fund Balances - Cash Basis to**  
**the Statement of Net Position - Modified Cash Basis**  
**August 31, 2025**

Total fund balances - governmental funds	\$ 93,654,468
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds:	
Cost of capital assets	292,891,174
Less accumulated depreciation	(146,805,327)
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:	
Note payable	(1,125,000)
Limited tax obligation bonds payable	(10,980,000)
General obligation bonds payable	(71,555,000)
Total net position - governmental activities	\$ 156,080,315

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Receipts, Disbursements, and**  
**Changes in Fund Balances - Cash Basis - Governmental Funds**  
**Year Ended August 31, 2025**

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>				
Local receipts	\$ 35,889,039	\$ 5,669,292	\$ 5,258,813	\$ 46,817,144
County receipts	893,334	-	505,530	1,398,864
State receipts	102,403,516	661,671	543,978	103,609,165
Federal receipts	14,502,724	-	6,333,155	20,835,879
Sales of lunch	-	-	315,300	315,300
Interest	-	-	-	-
Other	-	-	724,871	724,871
Total receipts	<u>153,688,613</u>	<u>6,330,963</u>	<u>13,681,647</u>	<u>173,701,223</u>
<b>Disbursements</b>				
Instruction				
Regular	65,655,218	-	-	65,655,218
Special education	15,683,275	-	-	15,683,275
Support Services				
Pupils	8,666,089	-	546,814	9,212,903
Instructional staff	2,622,957	-	-	2,622,957
General administration	823,550	-	-	823,550
Office of principal	6,541,051	-	-	6,541,051
Central services	4,320,747	-	-	4,320,747
Maintenance and operation	16,088,611	-	-	16,088,611
Student transportation	1,041,830	-	-	1,041,830
Private and state categorical	661,591	-	-	661,591
Federal programs	7,765,612	-	-	7,765,612
Lunch program	-	-	7,418,980	7,418,980
Special building	-	-	1,580,348	1,580,348
Activities disbursements	-	-	3,078,381	3,078,381
Capital outlay	-	-	3,418,002	3,418,002
Debt service	-	21,010,928	1,275,282	22,286,210
Total disbursements	<u>129,870,531</u>	<u>21,010,928</u>	<u>17,317,807</u>	<u>168,199,266</u>
Excess (deficiency) of receipts over (under) disbursements	<u>23,818,082</u>	<u>(14,679,965)</u>	<u>(3,636,160)</u>	<u>5,501,957</u>
<b>Other Financing Sources</b>				
Bond issuance	-	12,970,000	7,150,000	20,120,000
Bond premium	-	1,897,609	638,942	2,536,551
Transfers in	4,000,000	-	1,497,365	5,497,365
Transfers out	(5,497,365)	-	-	(5,497,365)
Total other financing sources	<u>(1,497,365)</u>	<u>14,867,609</u>	<u>9,286,307</u>	<u>22,656,551</u>
Excess (deficiency) of receipts and other	22,320,717	187,644	5,650,147	28,158,508
Fund balance - beginning of year	<u>46,154,489</u>	<u>7,935,555</u>	<u>11,405,916</u>	<u>65,495,960</u>
Fund balance - end of year	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>

See notes to basic financial statements.

**Hall County School District 2 - Grand Island Public Schools**  
**Reconciliation of the Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis to**  
**the Statement of Activities - Modified Cash Basis**  
**Year Ended August 31, 2025**

Net change in fund balances - total governmental funds \$ 28,158,508

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense:

Capital outlays	3,677,588
Depreciation expense	(8,794,115)
Loss on disposal of capital assets	(2,377)

Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in net position in the Statement of Activities which is amortized over time.

Principal Payments	21,655,000
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Proceeds from the sale of bonds are recognized as other financing sources in funds increasing fund balance but have no effect on net position in the Statement of Activities.

Bond Issuance	<u>(20,120,000)</u>
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Change in net position - governmental activities \$ 24,574,604

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

Hall County School District 2, Grand Island Public Schools (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

**B. Reporting Entity**

The District's basic financial statements are presented as the primary government and include all separately administered organizations for which the District is financially accountable, including its component unit, an entity for which the District is considered financially accountable. The discretely presented component unit, although a legally separate entity, is in substance part of the District's operations. The Central Nebraska Education Agency (CNEA) is considered a discretely presented component unit and included in the basic financial statements.

The CNEA was created by an interlocal agreement between Grand Island Public Schools and Educational Service Unit No. 10 (ESU 10) for the joint ownerships 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 began to lease it to the District for its preschool program. CNEA is presented as a discretely presented component unit in the accompanying financial statements.

The District is affiliated with the Grand Island Education Foundation, Inc., a legally separate, tax-exempt organization established to support and enhance educational opportunities within the District. The Foundation's primary purpose is to raise and distribute funds for scholarships, educational programs, and other initiatives that benefit students and staff of the district.

Although the Foundation's mission aligns closely with that of the district, it is governed by an independent board of directors and is not financially accountable to the district. Accordingly, the Foundation is not included as a component unit in the district's financial statements.

**C. Basis of Presentation**

**Government-Wide Financial Statements** - The statement of net position and the statement of activities display information about the District as a whole. They include all funds of the reporting entity. The effect of interfund activity has been eliminated from these statements. The statements present the District's basic financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

**Fund Financial Statements** - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, investments, fund balance, receipts, and disbursements. All funds are presented as governmental funds. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Auditing Standards Board, (GASB) or is identified as a major fund by the District's management.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation (Continued)**

The funds of the financial reporting entity are described below:

**Governmental Fund Activities:**

General Fund - This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. The depreciation fund, contingency, and employee benefit fund have been combined with the general fund in the basic financial statements, in accordance with GASB Financial Reporting Standards, since their revenues are mainly transfers from the general fund. The contingency fund accounts for the reserve of money for unexpected events, the depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of District employees for fringe benefits.

Special Revenue Funds - These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The reporting entity includes the following special revenue funds:

- Special Building Fund - This fund is used to account for taxes levied and other revenues specifically maintained to acquire or improve sites and buildings, including the construction, alterations, or improvements of buildings.
- School Nutrition Fund - This fund is used to account for the operations of the District's child nutrition programs.
- Activity Fund - This fund is used to account for assets held by the District in a custodial capacity for various school organizations and activities. This fund also serves as a student fees fund and is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.
- Cooperative Fund - This fund is used by the District acting as the fiscal agent for any cooperative activity between one or more public agencies.

Debt Service Fund - This fund is used to account for and report financial resources, such as taxes levied and other revenues that are restricted, committed, or assigned to expenditure for principal and interest.

Qualified Capital Purpose Undertaking Fund - This fund is used to account for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

**D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

Measurement Focus - In the government-wide financial statements, the governmental activities are presented using the economic resources measurement focus and the modified cash basis of accounting. 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, and Subscription-Based Information Technology Arrangement (SBITA) assets and related SBITA liabilities, as defined by GASB 96 are not reflected in the accompanying modified cash basis financial statements.

In the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting - 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 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.

**E. Equity Classification**

**Government-Wide Statements**

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

- Restricted Net Position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position - All other net position that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District's policy to first use restricted net position, then use unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Equity Classification (Continued)**

**Fund Financial Statements**

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. As of August 31, 2025, the District did not have any nonspendable funds.
- **Restricted** - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- **Committed** - This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Equity Classification (Continued)**

**Fund Financial Statements (Continued)**

- Unassigned - This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. Internal and Interfund Balances and Activities**

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

Interfund transfers, and the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements. Transfers between funds during the year were as follows:

Purpose	Receipting Fund	Disbursing Fund	Amount
Provide funds for capital additions	Depreciation	General	\$ 4,000,000
Provide funds to fund school activities	Activity	General	897,365
Provide funds to fund school nutrition programs	School Nutrition	General	600,000
Provide funds for lease with CNEA	Cooperative	General	546,814

**G. Capital Assets**

General capital assets are a assets related to activities reported 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 and fund balances - governmental funds.

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 record 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.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Capital Assets (Continued)**

The District does not possess any material amount of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be a part of the cost of the 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:

Description	Years
Buildings	30
Furniture and Equipment (including vehicles and computer equipment)	5 - 10

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for the General Fund, Debt Service Fund, Special Building Fund, Depreciation Fund, Activity Fund, Employee Benefit Fund, Contingency Fund, Cooperative Fund, School Nutrition Fund, and Qualified Capital Purpose Undertaking Fund. 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 District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- Prior to August 1, the Superintendent submits to the Board of Education 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.
- A hearing is conducted at a public meeting to obtain public comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)**

The District had no budget amendments for the 2024-2025 fiscal year.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State Statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

The 2024 property tax valuation was \$4,854,130,883. The combined tax rate of the District for the year ended August 31, 2025, was 1.117698 per \$100 of assessed valuation.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

*Nebraska Statutes* §§ 79-408, 79-1042 and 79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

**A. Deposits**

As of August 31, 2024, the carrying amount of the District's deposits were \$14,099,382 and the bank balance was \$14,257,895.

**B. Investments**

Investments of \$68,112,722 consist of the Nebraska School District Liquid Asset Fund Plus and U.S. Treasury bills and notes, which are recorded at cost. The Nebraska School District Liquid Asset Fund Plus 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. These funds are held in all of the District's funds.

**C. Risks**

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- **Custodial Credit Risk:** For deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third-party.
- **Credit Risk:** For deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- **Interest Rate Risk:** For deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Risks (Continued)**

The bank balances of the District's deposits, which include the savings and money market accounts held at banks are insured through Federal Depository Insurance Corporation (FDIC) coverage or collateral held by the District's agent in the District's name. As of August 31, 2025, the entire bank balance was covered or collateralized.

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

**NOTE 4 - FUNDS HELD BY COUNTY TREASURER**

The following balances were held by Hall and Merrick County Treasurers for the District as of August 31, 2025. These funds were transferred to the District subsequent to August 31, 2025, and are not included as receipts or cash balances in the financial statements.

	<u>Hall County</u>	<u>Merrick County</u>	<u>Total</u>
General Fund	\$ 9,252,845	\$ 1,305	\$ 9,254,150
Debt Service Fund	1,638,743	248	1,638,991
Building Fund	282,473	42	282,515
QCPUF Fund	<u>282,698</u>	<u>42</u>	<u>282,740</u>
Total	<u>\$ 11,456,759</u>	<u>\$ 1,637</u>	<u>\$ 11,458,396</u>

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**A. Plan Description**

The District 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, 2024, there were 263 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, Nebraska Community Colleges), are members of the plan.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**A. Plan Description (Continued)**

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

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, 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 monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers 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 aged 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.

For 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 2.5%. 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% of the purchasing power of the initial benefit.

For 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 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$110,691,704. Total covered payroll was \$84,284,818. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**B. 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2023, to June 30, 2024, (and from July 1, 2024, through June 30, 2025). As of July 1, 2025 the employee contribution was adjusted to 8%. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$8,096,898.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**C. Pension Asset**

As of June 30, 2024, the District had an asset of \$16,019,181 its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 103.34% funded as of June 30, 2024, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2024, the District's proportion was 2.910231%, which was a decrease of 0.088483% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension income was \$3,054,770.

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2024
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	1 Year
Asset valuation method	5 Year Smoothed Market
Inflation	2.35%
Investment rate of return, net of investment expense and including inflation	7.00%
Salary increases, including wage inflation	2.85%-12.85%
Cost of Living Adjustment (COLA)	2.00% with a floor benefit equal to 75% purchasing power of original benefit*

\* 1% and no floor benefit for members joining on or after July 1, 2013

The School Plan's pre-retirement mortality rates for retirees 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 using 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 using 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 using MP-2019 modified to 75% of the ultimate rates.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**D. Actuarial Assumptions (Continued)**

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2024, 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 were 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, 2024, (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*
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.30
Non-U.S. Equity	11.50	5.80
Fixed Income	30.00	0.70
Private Equity	5.00	7.40
Real Estate	7.50	4.20
<b>Total</b>	<b>100.00 %</b>	

\* *Arithmetic mean, net of investment expenses.*

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability as of June 30, 2024, was 7.0%. 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.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**E. 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 non-employers will be made at the contractually required 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 payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

**F. 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/(asset) calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

District's Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 50,621,385	\$ (16,019,181)	\$ (70,658,433)

**G. Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at <http://www.auditors.nebraska.gov>.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT**

Long-term debt balances and activity for the year ended August 31, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities					
General obligation bonds	\$ 79,025,000	12,970,000	\$ (20,440,000)	\$ 71,555,000	\$ 4,160,000
Limited tax obligation bonds	4,670,000	7,150,000	(840,000)	10,980,000	830,000
Notes payable	1,500,000	-	(375,000)	1,125,000	375,000
Total governmental activities	<u>85,195,000</u>	<u>20,120,000</u>	<u>(21,655,000)</u>	<u>83,660,000</u>	<u>5,365,000</u>
CNEA Component Unit					
Lease revenue bonds	<u>\$ 6,306,945</u>	<u>\$ -</u>	<u>\$ (308,760)</u>	<u>\$ 5,998,185</u>	<u>\$ 320,540</u>

Payments on the note payable are made by the Special Building Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund. The general obligation bonds are paid by the Bond Fund. The certificates of participation are paid by the School Nutrition Fund.

The School District has general obligation and limited tax obligation bonds outstanding as of August 31, 2025, as follows:

Issue Date	Maturity Date	Interest Rate	Amount
General obligation bonds			
April 7, 2017	December 15, 2030	3.500% to 5.000%	\$ 17,130,000
September 4, 2019	December 15, 2039	2.150% to 3.051%	31,870,000
August 18, 2020	December 15, 2035	1.073% to 2.015%	9,585,000
December 16, 2024	December 15, 2039	5.00%	<u>12,970,000</u>
Total			<u>\$ 71,555,000</u>
Limited tax obligation bonds			
August 18, 2020	December 15, 2027	0.953% to 1.313%	\$ 2,520,000
December 22, 2020	December 15, 2031	2.00%	1,310,000
September 25, 2024	December 15, 2034	5.00%	<u>7,150,000</u>
Total			<u>\$ 10,980,000</u>

On January 7, 2021, the School District entered into a 7-year installment, non-interest bearing, note purchase agreement on the principal building. The principal balance due on this lease as of August 31, 2025 was \$1,500,000. Annual principal payments of \$375,000 are due January 7 of each year through January 7, 2028.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

On September 25, 2024, the District issued limited tax building improvement bonds, Series 2024 in the amount of \$7,150,000 and premium of \$638,942. The bonds have an average interest rate of 5.00% and annual maturity dates of December 15, 2026, through December 15, 2034.

On December 16, 2024, the District issued \$12,970,000 of General Obligation Refunding Bonds, Series 2024 at a premium of \$1,897,609 and a true interest cost of 3.253%. The proceeds were used for a partial tender and refunding of taxable Series 2019 and 2020 General Obligation Refunding Bonds in the amount of \$16,745,000 and to pay for issuance costs and accrued interest of \$395,559. As a result of this refunding, the District decreased its total debt service payments over the next 10 years by approximately \$1,370,800 and obtained a net present value savings of approximately \$929,700.

Principal and interest payments applicable to the District's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 5,365,000	\$ 2,878,919	\$ 8,243,919
2027	5,530,000	2,710,267	8,240,267
2028	5,395,000	2,504,785	7,899,785
2029	5,220,000	2,306,059	7,526,059
2030	5,735,000	2,085,683	7,820,683
2031-2035	28,770,000	7,241,469	36,011,469
2036-2040	27,645,000	2,300,784	29,945,784
Total	<u>\$ 83,660,000</u>	<u>\$ 22,027,966</u>	<u>\$ 105,687,966</u>

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. As of August 31, 2025, the outstanding principal balance was \$5,998,185.

Principal and interest payments applicable to the component unit's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 320,540	\$ 219,460	\$ 540,000
2027	332,769	207,231	540,000
2028	345,465	194,535	540,000
2029	358,645	181,355	540,000
2030	372,327	167,673	540,000
2031-2035	2,085,862	614,138	2,700,000
2036-2040	2,182,577	187,993	2,370,570
Total	<u>\$ 5,998,185</u>	<u>\$ 1,772,385</u>	<u>\$ 7,770,570</u>

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

**A. Grant Program Involvement**

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

**B. Compensated Absences**

Because of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick, bereavement, personal, discretionary, jury duty leaves, etc.) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements; therefore, leave days are recorded when paid. Sick leave cannot accumulate over (90) ninety days and vacation days cannot accumulate over (40) forty days. The District's approximate liability for earned vacation and sick leave payable to employees as of August 31, 2025 is as follows:

Type of Benefit	Amount
Vacation	\$ 1,380,448
Sick leave	947,218
Total	\$ 2,327,666

**C. Separation Benefit Program**

The District has established a separation of employment benefits program that is available to certified staff members as outlined below; "Except as specifically provided in this paragraph, teachers who depart the employment of the district will not be compensated for any accrued unused sick leave. If a teacher (a) is retiring from the school district, and (b) has been employed as certificated staff members by the district for at least twenty-five (25) years, then such teacher will be compensated for any unused accrued sick leave at the rate of 50% of the daily substitute rate for each accrued unused sick day, if any, up to a total maximum payout in the amount \$2,500." By rule of law the District is obligated to pay unused vacation days to staff who leave employment, for whatever reason, at their per diem value with the next regularly scheduled payroll processing cycle. Generally speaking, only full time classified and all administrative staff members accumulate vacation leave.

**D. Arbitrage**

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. At this time, the District's management has not determined refund amounts, if any would be required.

**E. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, worker's compensation coverage, uninsured/underinsured motorists, and employer's liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**F. Litigation**

The District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

**G. Construction Contracts**

During the year, the District entered into contracts for the construction and renovation of district facilities. The amount of the contracts outstanding at August 31, 2025, was approximately \$900,000.

**NOTE 8 - CAPITAL ASSETS**

Capital asset balances and activity for the year ended August 31, 2025, were as follows:

	Balance August 31, 2024	Additions	Disposals	Balance August 31, 2025
Capital assets not being depreciated				
Land	\$ 3,447,096	\$ 129,953	\$ -	\$ 3,577,049
Construction in progress	-	1,184,743	-	1,184,743
Capital assets being depreciated				
Buildings	259,201,846	869,209	-	260,071,055
Furniture and equipment:				
Vehicles	3,413,811	281,492	(117,107)	3,578,196
Computer Equipment	8,671,589	25,000	-	8,696,589
Equipment	14,637,792	1,187,191	(41,441)	15,783,542
Total capital assets	<u>289,372,134</u>	<u>3,677,588</u>	<u>(158,548)</u>	<u>292,891,174</u>
Less accumulated depreciation				
Buildings	(114,372,802)	(7,575,795)	-	(121,948,597)
Furniture and equipment:				
Vehicles	(3,063,378)	(169,364)	117,107	(3,115,635)
Computer Equipment	(8,072,907)	(218,852)	-	(8,291,759)
Equipment	(12,658,295)	(830,104)	39,064	(13,449,335)
Total accumulated depreciation	<u>(138,167,382)</u>	<u>(8,794,115)</u>	<u>156,171</u>	<u>(146,805,326)</u>
Net capital assets	<u>\$ 151,204,752</u>	<u>\$ (5,116,527)</u>	<u>\$ (2,377)</u>	<u>\$ 146,085,848</u>

Construction in progress at August 31, 2025, consists of roughly costs of \$570,000 incurred on a flooring project, \$35,000 of costs related a district wide camera upgrade, \$30,000 of costs incurred on the Gates gym project, and \$65,000 of costs incurred on the Dodge boiler project. See note 7G for additional details of contractual commitments on these projects.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 9 - SUBSEQUENT EVENT**

Management has evaluated subsequent events through November 4, 2025, the date which these financial statements were available to be issued.

**NOTE 10 - CHANGE IN ACCOUNTING PRINCIPLE**

Effective for the fiscal year ended August 31, 2025, the District implemented a change in its accounting principles related to its financial reporting framework. Historically, the District prepared its financial statements using the cash basis of accounting that excluded capital assets and long-term debt. Under that framework, expenditures for capital outlays were recognized when paid and not capitalized, and proceeds from long-term debt were recognized when received without reporting the related liabilities.

Beginning in the current fiscal year, the District revised its basis of accounting to a modified cash basis of accounting to include the recognition of capital assets and related long-term debt. Under the revised framework, capital assets acquired with cash are now capitalized and reported at historical cost. Depreciation is recorded in accordance with capitalization policies as described in Note 1. Additionally, long-term debt proceeds and are still recognized when received, but the outstanding balances of long-term obligations are now reported as liabilities.

The change in accounting principle has been applied retrospectively. As a result, beginning balances of capital assets and long-term debt have been reported as of August 31, 2024. Comparative financial information, when presented, has not been restated except for the effect on the beginning net position as detailed in this chart:

	Governmental Activities	Component Unit
Add Land	\$ 3,447,096	\$ 688,483
Add Buildings	259,201,846	6,196,343
Add Vehicles	3,413,811	-
Add Computer Equipment	8,671,589	-
Add Equipment	14,637,792	23,215
Less Accumulated Depreciation	(138,167,383)	(625,438)
Less Note Payable	(1,500,000)	-
Less Limited Tax Obligation Bonds Payable	(4,670,000)	-
Less General Obligation Bonds Payable	(79,025,000)	-
Less Revenue Bonds Payable	-	(6,306,945)
	<u>                    </u>	<u>                    </u>
Accounting Change	<u>\$ 66,009,751</u>	<u>\$ (24,342)</u>

**SUPPLEMENTARY INFORMATION**

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Budget
<b>Receipts</b>			
Local receipts			
1100 Local district taxes	\$ 44,719,960	\$ 29,678,102	\$ (15,041,858)
1115 Carline tax	20,000	16,248	(3,752)
1125 Motor vehicle taxes	5,000,000	4,741,238	(258,762)
1323 Tuition received from other districts (SPED)	3,000	76,834	73,834
1911 Local license fees	150,000	197,563	47,563
1921 Police Court Fines	-	13,488	13,488
1925 Categorical grants from corporations and other private interests	400,000	348,666	(51,334)
1990 Other local receipts	10,000	-	(10,000)
Total local receipts	<u>50,302,960</u>	<u>35,072,139</u>	<u>(15,220,821)</u>
County receipts			
2110 County fines and license fees	1,000,000	893,334	(106,666)
2130 Other County Sources	17,094,409	-	(17,094,409)
Total county receipts	<u>18,094,409</u>	<u>893,334</u>	<u>(106,666)</u>
State receipts			
3110 State aid	69,430,179	69,430,179	-
3120 Special education programs (school age)	20,569,821	12,474,359	(8,095,462)
3125 Special education transportation (school age)	500,000	728,078	228,078
3130 Homestead exemption	-	2,041,513	2,041,513
3131 Property tax credit	-	13,521,703	13,521,703
3133 Namplate Capacity Tax	5,000	2,495	(2,505)
3180 Pro-rata motor vehicles	100,000	132,309	32,309
3400 State apportionment	2,000,000	3,784,021	1,784,021
3535 Payments for high ability learners	60,000	40,507	(19,493)
3540 State Early Childhood	750,000	-	(750,000)
3541 Early Childhood Endowment Grants	-	129,839	129,839
3551 Career education	-	6,619	6,619
3559 State categorical programs - other	40,000	111,894	71,894
Total state receipts	<u>93,455,000</u>	<u>102,403,516</u>	<u>8,948,516</u>
Federal receipts			
4105 Universal Services Fund (E-Rate)	-	380,675	380,675
4212 ESSA Title I, Part A: Support for Improvement	50,000	322,930	272,930
4416 IDEA Part C, Planning Region Team Grant (PRT)	25,772	17,405	(8,367)
4418 I.D.E.A. Part B, PEaK projects	74,228	84,416	10,188
4422 I.D.E.A. preschool (619) ARP base allocation	250,000	-	(250,000)
4424 Stronger Connections Bipartisan Safer Community Grant	48,200	15,609	(32,591)
4505 ESSA Title I, Part A	2,150,000	3,806,162	1,656,162
4509 ESSA Title II, Part A	300,000	363,424	63,424
4510 Title IV, Part A	300,000	-	(300,000)
4516 IDEA Preschool (619) base allocation	42,466	42,348	(118)
4518 I.D.E.A. Part B (611) base allocation	2,601,494	4,186,512	1,585,018
4520 IDEA Part B: Early Intervening Services	274,000	159,863	(114,137)
4521 IDEA Part B: proportionate share	82,040	197,213	115,173
4525 Carl Perkins	150,000	136,383	(13,617)
4526 ESSA Title I, Part C: Education of Migratory Children	200,000	143,322	(56,678)
4527 ESSA Title III, Part A	446,586	244,175	(202,411)
4528 ESSA Title III: Immigrant Education	103,414	109,026	5,612
4530 Other federal sources	1,000,000	507,204	(492,796)
4708 Medicaid in public schools	250,000	588,212	338,212
4709 Medicaid administrative activities	125,000	-	(125,000)
4969 Title IV-A	-	141,385	141,385
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)	16,093	200,884	184,791
4989 American Rescue Plan - Expanded Learning Collaborative Summer (ARP ESSER III)	-	233,108	233,108
4991 MicKinney -Vento Homeless	135,707	43,083	(92,624)
4993 American Rescue Plan - Homeless Children and Youth I (ARP HCY I)	-	43,766	43,766
4994 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	-	86,302	86,302
4998 Elementary & Secondary School Emergency Relief (ESSER III)	1,187,000	2,449,317	1,262,317
Total federal receipts	<u>9,812,000</u>	<u>14,502,724</u>	<u>4,690,724</u>
Non-revenue receipts			
1510 Interest	150,000	360,538	210,538
Total non-revenue receipts	<u>150,000</u>	<u>360,538</u>	<u>210,538</u>
Total receipts	<u>171,814,369</u>	<u>153,232,251</u>	<u>(1,477,709)</u>

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

Disbursements	Original and Final Budget	Actual Amounts	Variance with Budget
1100 Regular instructional programs	\$ 67,466,669	\$ 38,000,239	\$ (29,466,430)
1150 Limited english proficiency programs	5,800,248	7,574,922	1,774,674
1160 Poverty programs	19,127,452	20,065,825	938,373
1200 Special education instruction programs	17,749,402	14,949,477	(2,799,925)
1291 Special education instruction programs - ages 3-5	246,736	435,366	188,630
1292 Special education instruction programs - ages 0-2	473,862	298,432	(175,430)
2110 Support Services - Student - Attendance and Social Work Services	1,250	64	(1,186)
2120 Support Services - Student - Guidance Services	913,294	908,260	(5,034)
2130 Support Services - Student - Health Services	630,225	649,330	19,105
2131 Support Services - Student - Health Services - School Age	-	63,953	63,953
2141 Support Services - Student - Psychological Services SPED - School Age	1,709,119	1,813,184	104,065
2142 Support Services - Student - Psychological Services SPED - Ages 3-5	39,091	46,306	7,215
2143 Support Services - Student - Psychological Services SPED - Ages 0-2	39,941	45,081	5,140
2151 Support Services - Speech Pathology and Audiology - SPED - School Age	2,094,727	1,804,586	(290,141)
2152 Support Services - Speech Pathology and Audiology - SPED - Ages 3-5	244,682	288,177	43,495
2153 Support Services - Speech Pathology and Audiology - SPED - Ages 0-2	363,098	347,642	(15,456)
2161 Support Services - Occupational Therapy - Related Services - SPED - School Age	387,500	300,872	(86,628)
2162 Support Services - Occupational Therapy - Related Services - SPED - Ages 3-5	49,660	111,133	61,473
2163 Support Services - Occupational Therapy - Related Services - SPED - Ages 0-2	44,235	129,109	84,874
2171 Support Services - Physical Therapy - Related Services - SPED - School Age	205,831	116,260	(89,571)
2172 Support Services - Physical Therapy - Related Services - SPED - Ages 3-5	-	35,154	35,154
2173 Support Services - Physical Therapy - Related Services - SPED - Ages 0-2	600	95,241	94,641
2181 Support Services - Student - Visually Impaired/Vision Services - SPED School Age	69,535	84,270	14,735
2182 Support Services - Student - Visually Impaired/Vision Services - SPED Ages 3-5	17,520	17,573	53
2183 Support Services - Student - Visually Impaired/Vision Services - SPED - Ages 0-2	34,461	34,706	245
2190 Support Services - Student - Other	1,755,231	1,775,188	19,957
2210 Support Services - Instruction - Improvement of Instruction	134,167	19,122	(115,045)
2211 Support Services - Instruction - School Improvement	86,000	142,641	56,641
2212 Support Services - Instruction - Instruction and Curriculum Development	583,692	387,627	(196,065)
2213 Support Services - Instruction - Instructional Staff Training	226,500	48,257	(178,243)
2219 Support Services - Instruction - Other Improvement of Instruction Services	226,767	224,893	(1,874)
2220 Support Services - Instruction - Library/Media Services	1,191,697	1,177,260	(14,437)
2223 Support Services - Instruction - Audio - Visual Services	17,808	21,034	3,226
2230 Support Services - Instruction - Instruction-Related Technology	702,069	508,196	(193,873)
2240 Support Services - Instruction - Academic Student Assessment	131,300	93,927	(37,373)
2310 Board of education	150,000	102,477	(47,523)
2320 Executive administration services	650,000	616,656	(33,344)
2330 District legal services	250,000	104,417	(145,583)
2410 Office of the principal	6,600,000	6,541,051	(58,949)
2510 General administration - business services	1,221,332	1,208,032	(13,300)
2520 Central Services - Purchasing & Warehousing Services	123,286	126,872	3,586
2530 Central Services - Printing, Publishing, & Duplicating Services	50,241	(209,118)	(259,359)
2560 Central Services - Public Information Services	478,494	451,486	(27,008)
2570 Personnel Services	951,349	874,727	(76,622)
2580 Administrative Technology Services	1,118,967	1,348,163	229,196
2590 Central Services - Other	56,331	86,657	30,326
2610 Support Services - Operations of buildings	11,514,202	12,294,903	780,701
2620 Maintenance of buildings	2,414,531	2,641,771	227,240

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Budget
<b>Disbursements (Continued)</b>			
2630 Care and upkeep of grounds	\$ 1,064,888	\$ 884,052	\$ (180,836)
2640 Care and upkeep of equipment	22,379	22,267	(112)
2650 Vehicle operation and maintenance	650,000	196,406	(453,594)
2660 Operation and maintenance of plant - security	34,900	36,646	1,746
2670 Operation and maintenance of plant - safety	49,100	12,566	(36,534)
2710 Student transportation - regular education	100,000	114,196	14,196
2712 Student transportation - special education - school age	1,075,000	908,166	(166,834)
2713 Student transportation - special education - below age 5	25,000	19,468	(5,532)
3400 Categorical grants from corporations and other private interests	400,000	369,596	(30,404)
3541 Early Childhood Endowment Grants	378,495	177,870	(200,625)
3551 Career Education	61,619	61,618	(1)
3559 Other State Categorical Programs	59,886	52,507	(7,379)
6200 Title I, Part A ESSA Improving Basic Programs Operated by LEA's	2,905,168	2,586,913	(318,255)
6212 Title I, Part A: Support for Improvement	344,496	239,841	(104,655)
6310 Title II, part A	536,339	216,209	(320,130)
6406 IDEA Preschool	42,466	33,423	(9,043)
6408 IDEA Part B base & enrollment poverty allocation - birth through age twenty-one	2,561,809	2,381,304	(180,505)
6411 IDEA Part B early intervening services	274,000	233,741	(40,259)
6412 IDEA Part B proportionate shares	82,040	82,038	(2)
6416 IDEA Part C Planning Region Team (PRT)	25,900	17,613	(8,287)
6418 IDEA Part B peak projects	74,228	64,895	(9,333)
6424 Stronger Connections Bipartisan Safer Community Grant	48,200	38,002	(10,198)
6700 Carl Perkins	133,299	107,753	(25,546)
6925 Title III	446,586	252,921	(193,665)
6926 Title III ESSA - Immigrant Education	72,605	51,951	(20,654)
6969 Title IV-A: Student Support and Academic Enrichment Grant	335,631	210,854	(124,777)
6990 Other federal	6,981,526	1,130,981	(5,850,545)
6991 McKinney-Vento Homeless	135,707	82,034	(53,673)
6994 American Rescue Plan - Homeless Children and Youth II	-	35,139	35,139
	<hr/>	<hr/>	<hr/>
Total disbursements	167,264,369	129,422,371	(37,841,998)
8000 Operational transfers from the general fund	800,000	5,497,365	4,697,365
	<hr/>	<hr/>	<hr/>
Total cash disbursements by all programs	168,064,369	134,919,736	(33,144,633)
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of receipts over disbursements and transfers	\$ 3,750,000	18,312,515	\$ 31,666,924
	<hr/>	<hr/>	<hr/>
Fund balance, August 31, 2024		36,987,660	
		<hr/>	
Fund balance, August 31, 2025		\$ 55,300,175	
		<hr/>	
<b>Analysis of fund balance</b>			
Checking accounts		\$ (1,928,952)	
Investments		47,974,977	
Cash at County Treasurer		9,254,150	
		<hr/>	
Total fund balance		\$ 55,300,175	
		<hr/>	

**Hall County School District 2 - Grand Island Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Depreciation Fund  
 Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	\$ -	\$ 4,000,000	\$ 4,000,000
Interest	62,500	254,168	191,668
Total receipts	62,500	4,254,168	4,191,668
<b>Disbursements</b>			
Other support services	2,562,500	433,928	(2,128,572)
Excess (deficiency) of receipts over (under) disbursements	\$ (2,500,000)	3,820,240	\$ 6,320,240
Fund balance, August 31, 2024		4,704,632	
Fund balance, August 31, 2025		\$ 8,524,872	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 8,524,872	
Total fund balance		\$ 8,524,872	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	\$ 1,500,000	\$ -	\$ (1,500,000)
Interest	200,000	151,102	(48,898)
Total receipts	1,700,000	151,102	(1,548,898)
<b>Disbursements</b>			
Other support services	3,500,000	14,232	(3,485,768)
Excess (deficiency) of receipts over (under) disbursements	\$ (1,800,000)	136,870	\$ 1,936,870
Fund balance, August 31, 2024		3,372,666	
Fund balance, August 31, 2025		\$ 3,509,536	
<b>Analysis of Fund Balance</b>			
Investments		\$ 3,509,536	
Total fund balance		\$ 3,509,536	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Contingency Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Interest	\$ 100,000	\$ 51,092	\$ (48,908)
Total receipts	100,000	51,092	(48,908)
<b>Disbursements</b>			
Other support services	1,200,000	-	(1,200,000)
Excess (deficiency) of receipts over (under) disbursements	\$ (1,100,000)	51,092	\$ 1,151,092
Fund balance, August 31, 2024		1,089,531	
Fund balance, August 31, 2025		\$ 1,140,623	
<b>Analysis of Fund Balance</b>			
Investments		\$ 1,140,623	
Total fund balance		\$ 1,140,623	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Sale of lunches/milk	\$ 1,000,000	\$ 316,743	\$ (683,257)
Interest	10,000	66,229	56,229
State reimbursement	9,000	36,570	27,570
Federal reimbursement	6,750,000	6,333,155	(416,845)
Transfer from General Fund	25,000	600,000	575,000
Other	6,000	17,442	11,442
Total receipts	7,800,000	7,370,139	(429,861)
<b>Disbursements</b>			
Food service operations	9,800,000	7,418,980	(2,381,020)
Total disbursements	9,800,000	7,418,980	(2,381,020)
Excess (deficiency) of receipts over (under) disbursements	\$ (2,000,000)	(48,841)	\$ 1,951,159
Fund balance, August 31, 2024		1,928,966	
Fund balance, August 31, 2025		\$ 1,880,125	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 1,880,125	
Total fund balance		\$ 1,880,125	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Special Building Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 1,441,677	\$ 955,589	\$ (486,088)
Carline tax	3,000	524	(2,476)
Other	-	211,715	211,715
Total local sources	1,444,677	1,167,828	(276,849)
State sources			
Homestead exemption	-	65,740	65,740
Property tax credit	-	435,911	435,911
Pro-rata motor vehicle	3,000	4,234	1,234
Other	-	80	80
Total state sources	3,000	505,965	502,965
Interest	78,323	259,610	181,287
Total receipts	1,526,000	1,933,403	407,403
<b>Disbursements</b>			
Building, acquisition and improvement	5,000,000	1,580,348	(3,419,652)
Total disbursements	5,000,000	1,580,348	(3,419,652)
Excess (deficiency) of receipts over (under) disbursements	\$ (3,474,000)	353,055	\$ 3,827,055
Fund balance, August 31, 2024		3,819,799	
Fund balance, August 31, 2025		\$ 4,172,854	
<b>Analysis of fund balance</b>			
Cash in bank			
Checking accounts		\$ 3,890,339	
Cash at County Treasurer		282,515	
Total fund balance		\$ 4,172,854	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 1,441,677	\$ 928,188	\$ (513,489)
Carline tax	500	524	24
Total local sources	1,442,177	928,712	(513,465)
State sources			
Homestead exemption	-	65,803	65,803
Property tax credit	-	435,911	435,911
Pro-rata motor vehicle	3,000	3,742	742
Other	-	74	74
Total state sources	3,000	505,530	502,530
Interest	14,500	316,320	301,820
Total receipts	1,459,677	1,750,562	290,885
<b>Disbursements</b>			
Debt services	902,000	1,275,282	373,282
Building, acquisition and improvement	9,098,000	3,418,002	(5,679,998)
Total disbursements	10,000,000	4,693,284	(5,306,716)
Excess (deficiency) of receipts over (under) disbursements	(8,540,323)	(2,942,722)	5,597,601
<b>Other financing sources (uses):</b>			
Bond proceeds	-	7,150,000	7,150,000
Bond premium	-	638,942	638,942
Total other financing sources (uses)	-	7,788,942	7,788,942
Net change in fund balances	\$ (8,540,323)	4,846,220	\$ 13,386,543
Fund balance, August 31, 2024		1,586,698	
Fund balance, August 31, 2025		\$ 6,432,918	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 1,234,300	
Cash at County Treasurer		282,740	
Investments		4,915,878	
Total fund balance		\$ 6,432,918	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Debt Service Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 6,080,337	\$ 5,398,970	\$ (681,367)
Carline tax	3,000	2,220	(780)
Total local sources	<u>6,083,337</u>	<u>5,401,190</u>	<u>(682,147)</u>
State sources			
Homestead exemption	-	278,554	278,554
Property tax credit	-	364,531	364,531
Pro-rata motor vehicle	25,000	18,242	(6,758)
Other	-	344	344
Total state sources	<u>25,000</u>	<u>661,671</u>	<u>636,671</u>
Interest	250,000	268,102	18,102
Total receipts	<u>6,358,337</u>	<u>6,330,963</u>	<u>(27,374)</u>
<b>Disbursements</b>			
Debt services	69,000,000	21,010,928	(47,989,072)
Total disbursements	<u>69,000,000</u>	<u>21,010,928</u>	<u>(47,989,072)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(62,641,663)</u>	<u>(14,679,965)</u>	<u>47,961,698</u>
<b>Other financing sources (uses)</b>			
Bond issuance	61,389,663	12,970,000	(48,419,663)
Bond premium	-	1,897,609	1,897,609
Total other financing sources (uses)	<u>61,389,663</u>	<u>14,867,609</u>	<u>(46,522,054)</u>
Net change in fund balances	<u>\$ (1,252,000)</u>	187,644	<u>\$ 1,439,644</u>
Fund balance, August 31, 2024		<u>7,935,555</u>	
Fund balance, August 31, 2025		<u>\$ 8,123,199</u>	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 2,667	
Cash at County Treasurer		1,638,991	
Investments		<u>6,481,541</u>	
Total fund balance		<u>\$ 8,123,199</u>	

**Hall County School District 2 - Grand Island Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Activity Fund  
 Year Ended August 31, 2025**

	Original Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Activities Receipts	\$ 1,750,000	2,498,729	748,729
Admissions	150,000	154,338	4,338
Transfer from General Fund	-	897,365	897,365
Interest	100,000	-	(100,000)
Other	-	-	-
Total receipts	2,000,000	3,550,432	1,550,432
<b>Disbursements</b>			
Activities disbursements	4,000,000	3,078,381	(921,619)
Total disbursements	4,000,000	3,078,381	(921,619)
Excess (deficiency) of receipts over (under) disbursements	\$ (2,000,000)	472,051	\$ 2,472,051
Fund balance, August 31, 2024		3,358,518	
Fund balance, August 31, 2025		\$ 3,830,569	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		3,830,569	
Total fund balance		\$ 3,830,569	

**Hall County School District 2 - Grand Island Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Cooperative Fund  
 Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	1,000,000	-	(1,000,000)
Interest	-	27,662	27,662
Total receipts	1,000,000	27,662	(972,338)
<b>Disbursements</b>			
Support services - Pupils	1,460,000	546,814	(913,186)
Excess (deficiency) of receipts over (under) disbursements	\$ (460,000)	(519,152)	\$ (59,152)
Fund balance, August 31, 2024		711,935	
Fund balance, August 31, 2025		\$ 192,783	
<b>Analysis of Fund Balance</b>			
Checking account		\$ 739,597	
Total fund balance		\$ 739,597	

**Hall County School District 2  
Grand Island Public Schools  
Notes to Supplementary Information -  
Budgetary Comparison Schedules  
Year Ended August 31, 2025**

**NOTE 1 - BUDGETARY ACCOUNTING**

The District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

**NOTE 2 - PRESENTATION**

*Government Auditing Standards* requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund, and Contingency Fund have been included in the General Fund since the revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee Benefit Fund, and Contingency Fund are required by state law to adopt their own budget, each funds respective budgetary schedule has been included in this section and the General Fund budgetary schedule includes only the activities of the General Fund. The presentation follows the same major function codes as those that are used by the District to prepare their annual financial report, which the District submits to the Nebraska Department of Education.



**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***

**Independent Auditor's Report**

To the Board of Education  
Hall County School District 2, Grand Island Public Schools  
Grand Island, Nebraska

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Hall County School District 2, Grand Island Public Schools (the "District"), as of and for the year ending August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 4, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 the District'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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as 2025-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, LLC

Omaha, Nebraska  
November 4, 2025

**Hall County School District 2  
Grand Island Public Schools  
Schedule of Findings and Responses  
Year Ended August 31, 2025**

**SECTION I - FINANCIAL STATEMENT FINDING**

**2025-001 Material Weakness**

**Capital Assets and Depreciation**

*Criteria:*

Management is responsible for achieving appropriate financial reporting objectives, including maintaining complete accounting records and preparing financial statements in accordance with the modified cash basis of accounting.

*Condition:*

The organization did not maintain effective internal controls over the recording and reconciliation of capital asset transactions. Specifically:

- Additions and disposals of capital assets were not consistently recorded in an accurate or timely manner.
- Reconciliations between the capital asset subsidiary ledger and the general ledger were not performed regularly, resulting in discrepancies that remained unidentified and uncorrected.
- Depreciation expense calculations were not applied correctly, leading to certain assets not being depreciated at all.

*Context:*

This finding impacts the internal control over capital asset accounting functions.

*Effect or Potential Effect:*

The deficiency resulted in a material misstatement of the capital asset balances and related depreciation expense reported in the financial statements, requiring a material audit adjustment to correct asset balances and depreciation expense.

*Cause:*

The District lacks formalized procedures and oversight of capital asset management process.

*Recommendations:*

We recommend management implement the following corrective actions:

- Establish and enforce formal procedures for the timely and accurate recording of capital asset additions and disposals.
- Perform regular reconciliations between the subsidiary ledger and the general ledger, with documented review and approval.
- Review and update depreciation schedules to ensure all assets are depreciated appropriately in accordance with policy.
- Provide training to accounting personnel on capital asset accounting and internal control requirements.

Kneale Administration Building



Wednesday, November 5, 2025

Virgil D. Harden, MBA, SFO  
Chief Financial Officer  
123 S Webb Rd  
P.O. Box 4904  
Grand Island, NE 68802-4904

From: Virgil D. Harden, MBA, SFO  
To: Hall County School District Board of Education  
Re: Managements Response to 2025-001 Material Weakness

Phone: (308) 385-5900 x 20144  
Fax: (308) 385-5949  
Email: [vharden@gips.org](mailto:vharden@gips.org)  
Web: [www.gips.org](http://www.gips.org)

We concur with your finding that the district failed to maintain effective internal controls over the recording and reconciliation of capital assets and the proper recording of depreciation. We are committed to implementing your recommendations as stated on page 44 of the audit report.

Sincerely,

A handwritten signature in blue ink that reads "Virgil D. Harden". The signature is fluid and cursive, with a long horizontal stroke at the end.

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



# Kneale Administration Building

**Dan O. Petsch**

Director of Buildings and Grounds

October 31<sup>st</sup>, 2025

RE: Proposals received for the GIPS Parking Lot and Drive Replacement at Kneale Admin Building

BUDGET:

Any Available Resources

ESTIMATE:

\$1,300,000.00

PROJECT COMPLETION DATE:

August 3<sup>rd</sup>, 2026

PROPOSALS RECEIVED:

Vendor	Project Cost	Bond Cost	Total Project Cost	Alternate #1 Cost
CL Construction LLC	\$1,592,432.00	\$17,500.00	\$1,609,932.00	\$84,000.00
Elsbury Construction LLC	\$1,199,358.16	\$11,993.58	\$1,211,351.74	\$197,925.00
Bigby's Concrete, Inc.	\$1,076,543.43	\$53,827.17	\$1,130,370.60	\$210,000.00
<b>The Diamond Engineering Co.</b>	<b>\$994,637.45</b>	<b>\$4,500.00</b>	<b>\$999,137.45</b>	<b>\$193,515.00</b>

RECOMMENDATION:

It is recommended to approve the base proposal received from The Diamond Engineering Co. at a cost of \$999,137.45 with a possible Alternate cost of \$193,515.00. The alternate will be decided and included after the project has begun and the area has been assessed for the need. This proposal will be funded through any available resources and has a projected completion date of August 3<sup>rd</sup>, 2026.

## GRAND ISLAND PUBLIC SCHOOLS

### 6510 CERTIFIED STAFF ASSIGNMENTS AND TRANSFERS (Teacher)

Certified staff shall be assigned to a specific position at the direction of the Superintendent and may be transferred to any other position as the Superintendent may direct. Transfers may be made at the initiative of the Superintendent or other administrative officers or at the request of the staff member and for any purpose which, in the judgment of the Superintendent, is in the best interest of ~~the~~ Grand Island Public Schools.

Certified staff shall be given written notice (renewal agreement) for their tentative teaching assignment for the forthcoming year not later than the close of the preceding school year. Staff will be required to leave a forwarding address with their respective principal or supervisor prior to the end of the school year. In the event that changes of assignments are necessary, all staff affected shall be consulted promptly.

Although the ultimate decision relative to individual transfers is based upon several considerations, the prime consideration is that of the welfare of the students in ~~the~~ Grand Island Public Schools. When staff are assigned, attention is given to the proper balance of experience and specialized competence on the part of the staff in each of the schools. Transfer to another building is made after consultation with the individuals involved-- staff member, principal, and department head if appropriate.

Staff desiring a transfer may indicate their interest on the *Transfer Request List*. The *Transfer Request List* is made available to all administrators as they consider filling vacancies. The *Transfer Request List* is maintained by the ~~Executive Director for Human Services~~ Chief of Human Capital Management.

Assignments to extra-standard positions shall be at the discretion of the school district and subject to the general procedures of this policy.

For the purposes of avoiding conflict of interest or favoritism and to promote overall staff morale, one relative will not be assigned direct supervision of another relative. For the purposes of this policy, relatives are defined as: mother, father, grandmother, grandfather, grandchild, spouse, son, daughter, son-in-law, daughter-in-law, or any other relative living in the immediate household of the staff member.

Policy Adopted: 03/05/1979

Policy Revised: 06/11/1990

Policy Revised: 08/11/2016

Policy Revised: ??/??/????

6511 CLASSIFIED STAFF ASSIGNMENTS AND TRANSFERS

Determining the assignment of classified staff is the responsibility and sole discretion of the superintendent or designee. In making such assignments, each year the superintendent or designee shall consider the qualifications of each classified staff and the needs of the school district.

A transfer may be initiated by the staff member, the principal, or the superintendent or designee. The superintendent or designee approves or denies the transfer request.

It shall be the responsibility of the superintendent or designee to assign classified staff and report such assignments to the board. The Board of Education approves transfers through the consent agenda.

Policy Adopted: 12/08/2016

Policy Revised: ??/??/????

## 6515 CERTIFIED STAFF TUTORING

Every effort will be made by certified staff to help students learn before recommending that the parents engage a tutor. Since there are cases when tutoring will help students learn, tutoring by certified staff may be approved by the superintendent or designee.

Certified staff may only tutor students other than those for whom the staff member is currently teaching, or exercising administrative or supervisory responsibility unless approved by the superintendent or designee.

Tutoring for a fee may not take place within school facilities or during regular school hours unless approved by the superintendent or designee.

Legal Reference:       NDE Rule 27  
                              Neb. Statute 49-14,101.01

Policy Adopted: 08/11/2016

Policy Reviewed: ??/??/????

GRAND ISLAND PUBLIC SCHOOLS

6610 PROFESSIONAL LEARNING FOR CERTIFIED STAFF

Requests for attendance or participation in a professional learning activity, other than sponsored by ~~the~~ Grand Island Public Schools, shall be made to the supervising administrator. Approval must be obtained prior to attendance by staff when the attendance would result in staff being excused from their duties or when the school district pays the expenses for the program.

Staff authorized by the supervising administrator to represent the school system at training, workshops, and conferences will be allowed salary and expenses in conformance with regulations on expense reimbursement. Requests that involve unusual expenses or overnight travel must also be approved by the Superintendent or designee.

Staff authorized by the Superintendent or designee to represent ~~the~~ Grand Island Public Schools on Nebraska Department of Education Committees will be allowed expenses and salary in conformance with administrative regulations. Staff other than those selected as official representatives may be allowed to attend recognized educational meetings with no loss of salary but with no allowance for expense.

The superintendent shall have sole final discretion to allow or disallow certificated employees to attend or participate in the requested event. When making this determination, the superintendent or designee will consider the value of the program for staff and the school district, the effect of the staff member's absence on the education program, and school district operations and the school district's financial situation as well as other factors deemed relevant in the judgment of the superintendent or designee.

The requirements stated in the Negotiated Contract regarding professional development shall be followed.

Policy Adopted: 11/09/1992  
Policy Revised: 08/11/2016  
Policy Revised: ???/??/????

## GRAND ISLAND PUBLIC SCHOOLS

### 6710 EVALUATION OF CERTIFIED TEACHERS AND INSTRUCTIONAL SUPPORT STAFF

The Grand Island Public Schools expects all staff to improve their expertise from year to year which produces gains in student achievement from year to year with a powerful cumulative effect. Evaluations are used to monitor professional growth in meeting expectations of the Grand Island Public Schools.

The Superintendent or designee will develop specific evaluation criteria for certified teachers and instructional support staff consistent with the Grand Island Public Schools learning philosophies and goals. The staff member's supervisor will provide annual written notice of the evaluation process to those staff members being evaluated. Administrators who complete evaluations shall possess a valid Nebraska Administrative Certificate and shall be retained in the district's evaluation system.

#### **Certified Teaching Staff and Instructional Support Staff**

The evaluation criteria shall include at a minimum the following:

- Domain 1: Instructional Support Strategies and Behaviors
- Domain 2: Planning and Preparing
- Domain 3: Reflecting on Teaching
- Domain 4: Collegiality and Professionalism

Probationary staff members shall be evaluated at least once each semester for the first three years of service. Formal evaluations shall include a pre-conference, actual observation for an entire instructional period, and a post-conference. Probationary staff shall receive follow-up evaluations and assistance in overcoming performance deficiencies. (one formative and one summative each semester)

Tenured staff shall be evaluated at least once every third year and include at least one formal evaluation. Formal evaluations shall include a pre-conference, actual observation for an entire instructional period, and a post-conference. Staff shall receive follow-up evaluations and assistance in overcoming performance deficiencies. (one formative and one summative for the year)

Written feedback is required on any scored observation and supervisors are expected to complete seven observations for each teacher, each year and observations may include walkthroughs, informal, and formal observations.

#### **Written Evaluation and Conference**

The administrator responsible for the evaluation will prepare, sign, and date a written summative evaluation report that shall, at a minimum, include the following:

- specific deficiencies;
- suggestions for improvement and available assistance for overcoming the deficiencies;
- an adequate timeline to implement the specific suggestions for improvement; and
- a statement that the staff member may offer a written response within 10 calendar days concerning any aspect of the evaluation report that the staff member wishes to clarify or to which the staff member disagrees.

The supervising administrator will schedule an evaluation conference with the staff member to review the content of the evaluation. The staff member is expected to read and sign the report. The staff member's signature confirms that the evaluation was conducted. If the staff member refuses to sign the report, the administrator shall note that fact on the report, along with any explanation given by the staff member for refusing to sign. A copy of the signed report will be provided to the staff member and the original shall be filed in the staff member's personnel file at the Administrative Office for Human Services.

GRAND ISLAND PUBLIC SCHOOLS

Reference: Neb. Rev. Statute §79-318  
NDE Rule 10

Policy Adopted: 03/05/1979  
Policy Revised: 07/10/2008  
Policy Revised: 08/11/2016  
Policy Revised: ??/??/????

6711 CLASSIFIED STAFF PERFORMANCE APPRAISAL

Appraisal of classified staff on their skills, abilities, and competence shall be an ongoing process supervised by the superintendent or designee. The goal of the appraisal of classified staff shall be to maintain classified staff who meet or exceed ~~the~~ Grand Island Public Schools standards of performance, to clarify each classified staff member's role, to ascertain the areas in need of improvement, to clarify the immediate priorities of ~~the GIPS~~ Grand Island Public Schools, and to develop a working relationship between the administrators and other employees. Classified staff are evaluated within the first 30 days their probationary period of employment; evaluated again no later than 90 days of their probationary period of employment; and evaluated annually for the duration of their employment.

Policy Adopted: 12/08/2016

Policy Revised: ??/??/????

September 4, 2025

Hank McFarland, President  
Grand Island Public Schools Board of Education  
123 South Webb Road  
Grand Island, NE 68802

Dear Mr. McFarland:

The Grand Island Education Association continues to represent the bargaining unit covered by the 2025-2026 Master Agreement and is recognized as the exclusive bargaining agent for negotiations for the 2026-2027 contract year.

The Association requests that Grand Island Public Schools recognize the Association as the exclusive bargaining agent for the **2027-2028** contract year for the unit it presently represents.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in cursive script that reads "Emily Bailey". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Emily Bailey, President  
Grand Island Education Association

**Hall County School District 2,  
Grand Island Public Schools**

**Basic Financial Statements**

**August 31, 2025**

**Hall County School District 2  
Grand Island Public Schools  
Table of Contents**

<b>Independent Auditor's Report</b>	<b>1</b>
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements	
Statement of Net Position - Modified Cash Basis	5
Statement of Activities - Modified Cash Basis	6
Fund Financial Statements	
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds	7
Reconciliation of the Statement of Assets and Fund Balance - Cash Basis to the Statement of Net Position - Modified Cash Basis	8
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis - Governmental Funds	9
Reconciliation of the Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis to the Statement of Activities - Modified Cash Basis	10
Notes to Basic Financial Statements	11
<b>Supplementary Information</b>	
Budgetary Comparison Schedule - Cash Basis - General Fund	29
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund	32
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund	33
Budgetary Comparison Schedule - Cash Basis - Contingency Fund	34
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund	35
Budgetary Comparison Schedule - Cash Basis - Special Building Fund	36
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Fund	37
Budgetary Comparison Schedule - Cash Basis - Debt Service Fund	38
Budgetary Comparison Schedule - Cash Basis - Activity Fund	39
Budgetary Comparison Schedule - Cash Basis - Cooperative Fund	40
Notes to Supplementary Information - Budgetary Comparison Schedules	41
<b>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></b>	<b>42</b>
Schedule of Findings and Responses	44



## Independent Auditor's Report

To the Board of Education  
Hall County School District 2, Grand Island Public Schools  
Grand Island, Nebraska

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying modified cash basic financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District 2, Grand Island Public Schools (the District), as of and for the year ended August 31, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of August 31, 2025, and the respective changes in financial position-modified cash basis, thereof, for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the District 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 1 of the basic financial statements, which describes the basis of accounting. The basic 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.

#### **Responsibilities of Management for the Financial Statements**

Management of the District is responsible for the preparation and fair presentation of the basic financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Responsibilities of Management for the Financial Statements (Continued)**

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 the District'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 GAAS 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 GAAS 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 the District'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 the District'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 the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information presented on pages 29-41 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, LLC

Omaha, Nebraska  
November 4, 2025

## **BASIC FINANCIAL STATEMENTS**

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Net Position - Modified Cash Basis**  
**August 31, 2025**

	<u>Governmental Activities</u>	<u>Component Unit</u>
<b>Assets</b>		
Current Assets		
Cash	\$ 14,083,350	\$ 226,461
Cash held at County Treasurer	11,458,396	-
Investments	68,112,722	-
Total current assets	<u>93,654,468</u>	<u>226,461</u>
Noncurrent assets		
Capital assets		
Land	3,577,049	688,483
Construction in progress	1,184,743	-
Buildings	260,071,055	6,196,343
Furniture and equipment	28,058,327	23,215
Less: Accumulated depreciation	<u>(146,805,327)</u>	<u>(834,304)</u>
Net capital assets	<u>146,085,847</u>	<u>6,073,737</u>
Total assets	<u>239,740,315</u>	<u>6,300,198</u>
<b>Liabilities</b>		
Current liabilities		
Note payable	375,000	-
Limited tax obligation bonds payable	830,000	-
General obligation bonds payable	4,160,000	-
Lease revenue bond	-	320,540
Total current liabilities	<u>5,365,000</u>	<u>320,540</u>
Long-term liabilities, net of current portion		
Note payable	750,000	-
Limited tax obligation bonds payable	10,150,000	-
General obligation bonds payable	67,395,000	-
Lease revenue bond	-	5,677,645
Total long-term liabilities	<u>78,295,000</u>	<u>5,677,645</u>
Total liabilities	<u>83,660,000</u>	<u>5,998,185</u>
<b>Net Position</b>		
Net investment in capital assets	62,425,847	-
Restricted		
Capital projects	10,605,772	-
Debt service	8,123,199	-
School nutrition	1,880,125	-
Unrestricted		
Board Designated	17,745,197	-
Undesignated	<u>55,300,175</u>	<u>302,013</u>
Total net position	<u>\$ 156,080,315</u>	<u>\$ 302,013</u>

See notes to basic financial statements.

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Activities - Modified Cash Basis**  
**Year Ended August 31, 2025**

Functions/Programs	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	Component Unit
		Charges for Services	Operating Grants and Contributions		
<b>Primary government</b>					
Governmental activities					
Instructional services	\$ 89,745,545	\$ 665,046	\$ 26,914,502	\$ (62,165,997)	\$ -
Support services and facilities	23,764,577	-	728,078	(23,036,499)	-
Food services	7,297,618	316,743	6,369,725	(611,150)	-
Building and site acquisition and improvement	3,768,111	-	-	(3,768,111)	-
Operation and maintenance of building	14,276,115	-	-	(14,276,115)	-
Principal and interest on indebtedness	1,006,210	-	-	(1,006,210)	-
School activities	3,010,879	2,653,067	-	(357,812)	-
Depreciation - unallocated	8,794,115	-	-	(8,794,115)	-
Total governmental activities	<u>\$ 151,663,170</u>	<u>\$ 3,634,856</u>	<u>\$ 34,012,305</u>	<u>(114,016,009)</u>	<u>-</u>
<b>Component Unit</b>					
Central Nebraska Education Agency	<u>446,920</u>	<u>\$ 546,814</u>	<u>\$ -</u>	<u>-</u>	<u>99,894</u>
General receipts					
Property taxes collected				56,460,143	-
County receipts				893,334	-
State aid-formula grants				75,955,747	-
Other general revenues				990,015	-
Interest income				1,754,823	338
Bond premium				2,536,551	-
Total general receipts				<u>138,590,613</u>	<u>338</u>
Change in net position				24,574,604	100,232
Net position - beginning of year				65,495,960	226,123
Accounting change (see Note 10)				66,009,751	(24,342)
Net position - beginning of year, as restated				<u>131,505,711</u>	<u>201,781</u>
Net position - end of year				<u>\$ 156,080,315</u>	<u>\$ 302,013</u>

**Hall County School District 0002 - Grand Island Public Schools**  
**Statement of Assets and Fund Balances - Cash Basis - Governmental Funds**  
**August 31, 2025**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash	\$ 6,356,450	\$ 2,667	\$ 7,724,233	\$ 14,083,350
Cash held at County Treasurer	9,254,150	1,638,991	565,255	11,458,396
Investments	52,864,606	6,481,541	8,766,575	68,112,722
	<u>52,864,606</u>	<u>6,481,541</u>	<u>8,766,575</u>	<u>68,112,722</u>
Total assets	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>
<b>Fund Balances</b>				
Restricted for				
Capital projects	\$ -	\$ -	\$ 10,605,772	\$ 10,605,772
Debt service	-	8,123,199	-	8,123,199
School nutrition	-	-	1,880,125	1,880,125
Committed to				
Capital assets	8,524,872	-	-	8,524,872
Activities	-	-	3,830,569	3,830,569
Assigned to				
Employee benefits	3,509,536	-	-	3,509,536
Contingencies	1,140,623	-	-	1,140,623
Early learning center	-	-	739,597	739,597
Unassigned	55,300,175	-	-	55,300,175
	<u>55,300,175</u>	<u>-</u>	<u>-</u>	<u>55,300,175</u>
Total fund balances	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>

**Hall County School District 2 - Grand Island Public Schools**  
**Reconciliation of the Statement of Assets, Liabilities and Fund Balances - Cash Basis to**  
**the Statement of Net Position - Modified Cash Basis**  
**August 31, 2025**

Total fund balances - governmental funds	\$ 93,654,468
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds:	
Cost of capital assets	292,891,174
Less accumulated depreciation	(146,805,327)
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:	
Note payable	(1,125,000)
Limited tax obligation bonds payable	(10,980,000)
General obligation bonds payable	(71,555,000)
Total net position - governmental activities	\$ 156,080,315

**Hall County School District 2 - Grand Island Public Schools**  
**Statement of Receipts, Disbursements, and**  
**Changes in Fund Balances - Cash Basis - Governmental Funds**  
**Year Ended August 31, 2025**

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>				
Local receipts	\$ 35,889,039	\$ 5,669,292	\$ 5,258,813	\$ 46,817,144
County receipts	893,334	-	505,530	1,398,864
State receipts	102,403,516	661,671	543,978	103,609,165
Federal receipts	14,502,724	-	6,333,155	20,835,879
Sales of lunch	-	-	315,300	315,300
Interest	-	-	-	-
Other	-	-	724,871	724,871
Total receipts	<u>153,688,613</u>	<u>6,330,963</u>	<u>13,681,647</u>	<u>173,701,223</u>
<b>Disbursements</b>				
Instruction				
Regular	65,655,218	-	-	65,655,218
Special education	15,683,275	-	-	15,683,275
Support Services				
Pupils	8,666,089	-	546,814	9,212,903
Instructional staff	2,622,957	-	-	2,622,957
General administration	823,550	-	-	823,550
Office of principal	6,541,051	-	-	6,541,051
Central services	4,320,747	-	-	4,320,747
Maintenance and operation	16,088,611	-	-	16,088,611
Student transportation	1,041,830	-	-	1,041,830
Private and state categorical	661,591	-	-	661,591
Federal programs	7,765,612	-	-	7,765,612
Lunch program	-	-	7,418,980	7,418,980
Special building	-	-	1,580,348	1,580,348
Activities disbursements	-	-	3,078,381	3,078,381
Capital outlay	-	-	3,418,002	3,418,002
Debt service	-	21,010,928	1,275,282	22,286,210
Total disbursements	<u>129,870,531</u>	<u>21,010,928</u>	<u>17,317,807</u>	<u>168,199,266</u>
Excess (deficiency) of receipts over (under) disbursements	<u>23,818,082</u>	<u>(14,679,965)</u>	<u>(3,636,160)</u>	<u>5,501,957</u>
<b>Other Financing Sources</b>				
Bond issuance	-	12,970,000	7,150,000	20,120,000
Bond premium	-	1,897,609	638,942	2,536,551
Transfers in	4,000,000	-	1,497,365	5,497,365
Transfers out	(5,497,365)	-	-	(5,497,365)
Total other financing sources	<u>(1,497,365)</u>	<u>14,867,609</u>	<u>9,286,307</u>	<u>22,656,551</u>
Excess (deficiency) of receipts and other	22,320,717	187,644	5,650,147	28,158,508
Fund balance - beginning of year	<u>46,154,489</u>	<u>7,935,555</u>	<u>11,405,916</u>	<u>65,495,960</u>
Fund balance - end of year	<u>\$ 68,475,206</u>	<u>\$ 8,123,199</u>	<u>\$ 17,056,063</u>	<u>\$ 93,654,468</u>

See notes to basic financial statements.

**Hall County School District 2 - Grand Island Public Schools**  
**Reconciliation of the Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis to**  
**the Statement of Activities - Modified Cash Basis**  
**Year Ended August 31, 2025**

Net change in fund balances - total governmental funds \$ 28,158,508

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense:

Capital outlays	3,677,588
Depreciation expense	(8,794,115)
Loss on disposal of capital assets	(2,377)

Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in net position in the Statement of Activities which is amortized over time.

Principal Payments	21,655,000
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Proceeds from the sale of bonds are recognized as other financing sources in funds increasing fund balance but have no effect on net position in the Statement of Activities.

Bond Issuance	(20,120,000)
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Change in net position - governmental activities	\$ 24,574,604
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**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Organization**

Hall County School District 2, Grand Island Public Schools (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

**B. Reporting Entity**

The District's basic financial statements are presented as the primary government and include all separately administered organizations for which the District is financially accountable, including its component unit, an entity for which the District is considered financially accountable. The discretely presented component unit, although a legally separate entity, is in substance part of the District's operations. The Central Nebraska Education Agency (CNEA) is considered a discretely presented component unit and included in the basic financial statements.

The CNEA was created by an interlocal agreement between Grand Island Public Schools and Educational Service Unit No. 10 (ESU 10) for the joint ownerships 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 began to lease it to the District for its preschool program. CNEA is presented as a discretely presented component unit in the accompanying financial statements.

The District is affiliated with the Grand Island Education Foundation, Inc., a legally separate, tax-exempt organization established to support and enhance educational opportunities within the District. The Foundation's primary purpose is to raise and distribute funds for scholarships, educational programs, and other initiatives that benefit students and staff of the district.

Although the Foundation's mission aligns closely with that of the district, it is governed by an independent board of directors and is not financially accountable to the district. Accordingly, the Foundation is not included as a component unit in the district's financial statements.

**C. Basis of Presentation**

**Government-Wide Financial Statements** - The statement of net position and the statement of activities display information about the District as a whole. They include all funds of the reporting entity. The effect of interfund activity has been eliminated from these statements. The statements present the District's basic financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

**Fund Financial Statements** - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, investments, fund balance, receipts, and disbursements. All funds are presented as governmental funds. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Auditing Standards Board, (GASB) or is identified as a major fund by the District's management.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation (Continued)**

The funds of the financial reporting entity are described below:

**Governmental Fund Activities:**

General Fund - This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. The depreciation fund, contingency, and employee benefit fund have been combined with the general fund in the basic financial statements, in accordance with GASB Financial Reporting Standards, since their revenues are mainly transfers from the general fund. The contingency fund accounts for the reserve of money for unexpected events, the depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of District employees for fringe benefits.

Special Revenue Funds - These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The reporting entity includes the following special revenue funds:

- Special Building Fund - This fund is used to account for taxes levied and other revenues specifically maintained to acquire or improve sites and buildings, including the construction, alterations, or improvements of buildings.
- School Nutrition Fund - This fund is used to account for the operations of the District's child nutrition programs.
- Activity Fund - This fund is used to account for assets held by the District in a custodial capacity for various school organizations and activities. This fund also serves as a student fees fund and is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.
- Cooperative Fund - This fund is used by the District acting as the fiscal agent for any cooperative activity between one or more public agencies.

Debt Service Fund - This fund is used to account for and report financial resources, such as taxes levied and other revenues that are restricted, committed, or assigned to expenditure for principal and interest.

Qualified Capital Purpose Undertaking Fund - This fund is used to account for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

**D. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Measurement Focus and Basis of Accounting (Continued)**

Measurement Focus - In the government-wide financial statements, the governmental activities are presented using the economic resources measurement focus and the modified cash basis of accounting. 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, and Subscription-Based Information Technology Arrangement (SBITA) assets and related SBITA liabilities, as defined by GASB 96 are not reflected in the accompanying modified cash basis financial statements.

In the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting - 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 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.

**E. Equity Classification**

**Government-Wide Statements**

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

- Restricted Net Position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position - All other net position that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District's policy to first use restricted net position, then use unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Equity Classification (Continued)**

**Fund Financial Statements**

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. As of August 31, 2025, the District did not have any nonspendable funds.
- **Restricted** - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- **Committed** - This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Equity Classification (Continued)**

**Fund Financial Statements (Continued)**

- Unassigned - This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. Internal and Interfund Balances and Activities**

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

Interfund transfers, and the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements. Transfers between funds during the year were as follows:

Purpose	Receipting Fund	Disbursing Fund	Amount
Provide funds for capital additions	Depreciation	General	\$ 4,000,000
Provide funds to fund school activities	Activity	General	897,365
Provide funds to fund school nutrition programs	School Nutrition	General	600,000
Provide funds for lease with CNEA	Cooperative	General	546,814

**G. Capital Assets**

General capital assets are a assets related to activities reported 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 and fund balances - governmental funds.

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 record 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.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Capital Assets (Continued)**

The District does not possess any material amount of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be a part of the cost of the 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:

Description	Years
Buildings	30
Furniture and Equipment (including vehicles and computer equipment)	5 - 10

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES**

The District is required by state law to adopt annual budgets for the General Fund, Debt Service Fund, Special Building Fund, Depreciation Fund, Activity Fund, Employee Benefit Fund, Contingency Fund, Cooperative Fund, School Nutrition Fund, and Qualified Capital Purpose Undertaking Fund. 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 District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- Prior to August 1, the Superintendent submits to the Board of Education 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.
- A hearing is conducted at a public meeting to obtain public comments.
- The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)**

The District had no budget amendments for the 2024-2025 fiscal year.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State Statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

The 2024 property tax valuation was \$4,854,130,883. The combined tax rate of the District for the year ended August 31, 2025, was 1.117698 per \$100 of assessed valuation.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

*Nebraska Statutes* §§ 79-408, 79-1042 and 79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

**A. Deposits**

As of August 31, 2024, the carrying amount of the District's deposits were \$14,099,382 and the bank balance was \$14,257,895.

**B. Investments**

Investments of \$68,112,722 consist of the Nebraska School District Liquid Asset Fund Plus and U.S. Treasury bills and notes, which are recorded at cost. The Nebraska School District Liquid Asset Fund Plus 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. These funds are held in all of the District's funds.

**C. Risks**

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- **Custodial Credit Risk:** For deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third-party.
- **Credit Risk:** For deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- **Interest Rate Risk:** For deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**C. Risks (Continued)**

The bank balances of the District's deposits, which include the savings and money market accounts held at banks are insured through Federal Depository Insurance Corporation (FDIC) coverage or collateral held by the District's agent in the District's name. As of August 31, 2025, the entire bank balance was covered or collateralized.

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

**NOTE 4 - FUNDS HELD BY COUNTY TREASURER**

The following balances were held by Hall and Merrick County Treasurers for the District as of August 31, 2025. These funds were transferred to the District subsequent to August 31, 2025, and are not included as receipts or cash balances in the financial statements.

	Hall County	Merrick County	Total
General Fund	\$ 9,252,845	\$ 1,305	\$ 9,254,150
Debt Service Fund	1,638,743	248	1,638,991
Building Fund	282,473	42	282,515
QCPUF Fund	282,698	42	282,740
Total	\$ 11,456,759	\$ 1,637	\$ 11,458,396

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM**

**A. Plan Description**

The District 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, 2024, there were 263 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, Nebraska Community Colleges), are members of the plan.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**A. Plan Description (Continued)**

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

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, 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 monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers 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 aged 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.

For 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 2.5%. 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% of the purchasing power of the initial benefit.

For 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 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$110,691,704. Total covered payroll was \$84,284,818. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**B. 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2023, to June 30, 2024, (and from July 1, 2024, through June 30, 2025). As of July 1, 2025 the employee contribution was adjusted to 8%. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025, was \$8,096,898.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**C. Pension Asset**

As of June 30, 2024, the District had an asset of \$16,019,181 its proportionate share of the net pension asset. (This asset is not recorded in the accompanying cash basis financial statements.) The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 103.34% funded as of June 30, 2024, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. As of June 30, 2024, the District's proportion was 2.910231%, which was a decrease of 0.088483% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension income was \$3,054,770.

**D. Actuarial Assumptions**

The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2024
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	1 Year
Asset valuation method	5 Year Smoothed Market
Inflation	2.35%
Investment rate of return, net of investment expense and including inflation	7.00%
Salary increases, including wage inflation	2.85%-12.85%
Cost of Living Adjustment (COLA)	2.00% with a floor benefit equal to 75% purchasing power of original benefit*

\* 1% and no floor benefit for members joining on or after July 1, 2013

The School Plan's pre-retirement mortality rates for retirees 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 using 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 using 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 using MP-2019 modified to 75% of the ultimate rates.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**D. Actuarial Assumptions (Continued)**

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2024, 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 were 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, 2024, (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*
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.30
Non-U.S. Equity	11.50	5.80
Fixed Income	30.00	0.70
Private Equity	5.00	7.40
Real Estate	7.50	4.20
<b>Total</b>	<b>100.00 %</b>	

\* *Arithmetic mean, net of investment expenses.*

**E. Discount Rate**

The discount rate used to measure the Total Pension Liability as of June 30, 2024, was 7.0%. 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.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)**

**E. 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 non-employers will be made at the contractually required 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 payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

**F. 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/(asset) calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

District's Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 50,621,385	\$ (16,019,181)	\$ (70,658,433)

**G. Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at <http://www.auditors.nebraska.gov>.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT**

Long-term debt balances and activity for the year ended August 31, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities					
General obligation bonds	\$ 79,025,000	12,970,000	\$ (20,440,000)	\$ 71,555,000	\$ 4,160,000
Limited tax obligation bonds	4,670,000	7,150,000	(840,000)	10,980,000	830,000
Notes payable	1,500,000	-	(375,000)	1,125,000	375,000
Total governmental activities	<u>85,195,000</u>	<u>20,120,000</u>	<u>(21,655,000)</u>	<u>83,660,000</u>	<u>5,365,000</u>
CNEA Component Unit					
Lease revenue bonds	<u>\$ 6,306,945</u>	<u>\$ -</u>	<u>\$ (308,760)</u>	<u>\$ 5,998,185</u>	<u>\$ 320,540</u>

Payments on the note payable are made by the Special Building Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund. The general obligation bonds are paid by the Bond Fund. The certificates of participation are paid by the School Nutrition Fund.

The School District has general obligation and limited tax obligation bonds outstanding as of August 31, 2025, as follows:

Issue Date	Maturity Date	Interest Rate	Amount
General obligation bonds			
April 7, 2017	December 15, 2030	3.500% to 5.000%	\$ 17,130,000
September 4, 2019	December 15, 2039	2.150% to 3.051%	31,870,000
August 18, 2020	December 15, 2035	1.073% to 2.015%	9,585,000
December 16, 2024	December 15, 2039	5.00%	<u>12,970,000</u>
Total			<u>\$ 71,555,000</u>
Limited tax obligation bonds			
August 18, 2020	December 15, 2027	0.953% to 1.313%	\$ 2,520,000
December 22, 2020	December 15, 2031	2.00%	1,310,000
September 25, 2024	December 15, 2034	5.00%	<u>7,150,000</u>
Total			<u>\$ 10,980,000</u>

On January 7, 2021, the School District entered into a 7-year installment, non-interest bearing, note purchase agreement on the principal building. The principal balance due on this lease as of August 31, 2025 was \$1,500,000. Annual principal payments of \$375,000 are due January 7 of each year through January 7, 2028.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 6 - LONG-TERM DEBT (CONTINUED)**

On September 25, 2024, the District issued limited tax building improvement bonds, Series 2024 in the amount of \$7,150,000 and premium of \$638,942. The bonds have an average interest rate of 5.00% and annual maturity dates of December 15, 2026, through December 15, 2034.

On December 16, 2024, the District issued \$12,970,000 of General Obligation Refunding Bonds, Series 2024 at a premium of \$1,897,609 and a true interest cost of 3.253%. The proceeds were used for a partial tender and refunding of taxable Series 2019 and 2020 General Obligation Refunding Bonds in the amount of \$16,745,000 and to pay for issuance costs and accrued interest of \$395,559. As a result of this refunding, the District decreased its total debt service payments over the next 10 years by approximately \$1,370,800 and obtained a net present value savings of approximately \$929,700.

Principal and interest payments applicable to the District's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 5,365,000	\$ 2,878,919	\$ 8,243,919
2027	5,530,000	2,710,267	8,240,267
2028	5,395,000	2,504,785	7,899,785
2029	5,220,000	2,306,059	7,526,059
2030	5,735,000	2,085,683	7,820,683
2031-2035	28,770,000	7,241,469	36,011,469
2036-2040	27,645,000	2,300,784	29,945,784
Total	<u>\$ 83,660,000</u>	<u>\$ 22,027,966</u>	<u>\$ 105,687,966</u>

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. As of August 31, 2025, the outstanding principal balance was \$5,998,185.

Principal and interest payments applicable to the component unit's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2026	\$ 320,540	\$ 219,460	\$ 540,000
2027	332,769	207,231	540,000
2028	345,465	194,535	540,000
2029	358,645	181,355	540,000
2030	372,327	167,673	540,000
2031-2035	2,085,862	614,138	2,700,000
2036-2040	2,182,577	187,993	2,370,570
Total	<u>\$ 5,998,185</u>	<u>\$ 1,772,385</u>	<u>\$ 7,770,570</u>

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

**A. Grant Program Involvement**

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

**B. Compensated Absences**

Because of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick, bereavement, personal, discretionary, jury duty leaves, etc.) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements; therefore, leave days are recorded when paid. Sick leave cannot accumulate over (90) ninety days and vacation days cannot accumulate over (40) forty days. The District's approximate liability for earned vacation and sick leave payable to employees as of August 31, 2025 is as follows:

Type of Benefit	Amount
Vacation	\$ 1,380,448
Sick leave	947,218
Total	\$ 2,327,666

**C. Separation Benefit Program**

The District has established a separation of employment benefits program that is available to certified staff members as outlined below; "Except as specifically provided in this paragraph, teachers who depart the employment of the district will not be compensated for any accrued unused sick leave. If a teacher (a) is retiring from the school district, and (b) has been employed as certificated staff members by the district for at least twenty-five (25) years, then such teacher will be compensated for any unused accrued sick leave at the rate of 50% of the daily substitute rate for each accrued unused sick day, if any, up to a total maximum payout in the amount \$2,500." By rule of law the District is obligated to pay unused vacation days to staff who leave employment, for whatever reason, at their per diem value with the next regularly scheduled payroll processing cycle. Generally speaking, only full time classified and all administrative staff members accumulate vacation leave.

**D. Arbitrage**

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. At this time, the District's management has not determined refund amounts, if any would be required.

**E. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for comprehensive general liability, errors and omissions, property and automobile coverage, worker's compensation coverage, uninsured/underinsured motorists, and employer's liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 7 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**F. Litigation**

The District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

**G. Construction Contracts**

During the year, the District entered into contracts for the construction and renovation of district facilities. The amount of the contracts outstanding at August 31, 2025, was approximately \$900,000.

**NOTE 8 - CAPITAL ASSETS**

Capital asset balances and activity for the year ended August 31, 2025, were as follows:

	Balance August 31, 2024	Additions	Disposals	Balance August 31, 2025
Capital assets not being depreciated				
Land	\$ 3,447,096	\$ 129,953	\$ -	\$ 3,577,049
Construction in progress	-	1,184,743	-	1,184,743
Capital assets being depreciated				
Buildings	259,201,846	869,209	-	260,071,055
Furniture and equipment:				
Vehicles	3,413,811	281,492	(117,107)	3,578,196
Computer Equipment	8,671,589	25,000	-	8,696,589
Equipment	14,637,792	1,187,191	(41,441)	15,783,542
Total capital assets	<u>289,372,134</u>	<u>3,677,588</u>	<u>(158,548)</u>	<u>292,891,174</u>
Less accumulated depreciation				
Buildings	(114,372,802)	(7,575,795)	-	(121,948,597)
Furniture and equipment:				
Vehicles	(3,063,378)	(169,364)	117,107	(3,115,635)
Computer Equipment	(8,072,907)	(218,852)	-	(8,291,759)
Equipment	(12,658,295)	(830,104)	39,064	(13,449,335)
Total accumulated depreciation	<u>(138,167,382)</u>	<u>(8,794,115)</u>	<u>156,171</u>	<u>(146,805,326)</u>
Net capital assets	<u>\$ 151,204,752</u>	<u>\$ (5,116,527)</u>	<u>\$ (2,377)</u>	<u>\$ 146,085,848</u>

Construction in progress at August 31, 2025, consists of roughly costs of \$570,000 incurred on a flooring project, \$35,000 of costs related a district wide camera upgrade, \$30,000 of costs incurred on the Gates gym project, and \$65,000 of costs incurred on the Dodge boiler project. See note 7G for additional details of contractual commitments on these projects.

**Hall County School District 2  
Grand Island Public Schools  
Notes to Basic Financial Statements**

**NOTE 9 - SUBSEQUENT EVENT**

Management has evaluated subsequent events through November 4, 2025, the date which these financial statements were available to be issued.

**NOTE 10 - CHANGE IN ACCOUNTING PRINCIPLE**

Effective for the fiscal year ended August 31, 2025, the District implemented a change in its accounting principles related to its financial reporting framework. Historically, the District prepared its financial statements using the cash basis of accounting that excluded capital assets and long-term debt. Under that framework, expenditures for capital outlays were recognized when paid and not capitalized, and proceeds from long-term debt were recognized when received without reporting the related liabilities.

Beginning in the current fiscal year, the District revised its basis of accounting to a modified cash basis of accounting to include the recognition of capital assets and related long-term debt. Under the revised framework, capital assets acquired with cash are now capitalized and reported at historical cost. Depreciation is recorded in accordance with capitalization policies as described in Note 1. Additionally, long-term debt proceeds and are still recognized when received, but the outstanding balances of long-term obligations are now reported as liabilities.

The change in accounting principle has been applied retrospectively. As a result, beginning balances of capital assets and long-term debt have been reported as of August 31, 2024. Comparative financial information, when presented, has not been restated except for the effect on the beginning net position as detailed in this chart:

	Governmental Activities	Component Unit
Add Land	\$ 3,447,096	\$ 688,483
Add Buildings	259,201,846	6,196,343
Add Vehicles	3,413,811	-
Add Computer Equipment	8,671,589	-
Add Equipment	14,637,792	23,215
Less Accumulated Depreciation	(138,167,383)	(625,438)
Less Note Payable	(1,500,000)	-
Less Limited Tax Obligation Bonds Payable	(4,670,000)	-
Less General Obligation Bonds Payable	(79,025,000)	-
Less Revenue Bonds Payable	-	(6,306,945)
	<u>                    </u>	<u>                    </u>
Accounting Change	<u>\$ 66,009,751</u>	<u>\$ (24,342)</u>

**SUPPLEMENTARY INFORMATION**

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Budget
<b>Receipts</b>			
Local receipts			
1100 Local district taxes	\$ 44,719,960	\$ 29,678,102	\$ (15,041,858)
1115 Carline tax	20,000	16,248	(3,752)
1125 Motor vehicle taxes	5,000,000	4,741,238	(258,762)
1323 Tuition received from other districts (SPED)	3,000	76,834	73,834
1911 Local license fees	150,000	197,563	47,563
1921 Police Court Fines	-	13,488	13,488
1925 Categorical grants from corporations and other private interests	400,000	348,666	(51,334)
1990 Other local receipts	10,000	-	(10,000)
Total local receipts	<u>50,302,960</u>	<u>35,072,139</u>	<u>(15,220,821)</u>
County receipts			
2110 County fines and license fees	1,000,000	893,334	(106,666)
2130 Other County Sources	17,094,409	-	(17,094,409)
Total county receipts	<u>18,094,409</u>	<u>893,334</u>	<u>(106,666)</u>
State receipts			
3110 State aid	69,430,179	69,430,179	-
3120 Special education programs (school age)	20,569,821	12,474,359	(8,095,462)
3125 Special education transportation (school age)	500,000	728,078	228,078
3130 Homestead exemption	-	2,041,513	2,041,513
3131 Property tax credit	-	13,521,703	13,521,703
3133 Namplate Capacity Tax	5,000	2,495	(2,505)
3180 Pro-rata motor vehicles	100,000	132,309	32,309
3400 State apportionment	2,000,000	3,784,021	1,784,021
3535 Payments for high ability learners	60,000	40,507	(19,493)
3540 State Early Childhood	750,000	-	(750,000)
3541 Early Childhood Endowment Grants	-	129,839	129,839
3551 Career education	-	6,619	6,619
3559 State categorical programs - other	40,000	111,894	71,894
Total state receipts	<u>93,455,000</u>	<u>102,403,516</u>	<u>8,948,516</u>
Federal receipts			
4105 Universal Services Fund (E-Rate)	-	380,675	380,675
4212 ESSA Title I, Part A: Support for Improvement	50,000	322,930	272,930
4416 IDEA Part C, Planning Region Team Grant (PRT)	25,772	17,405	(8,367)
4418 I.D.E.A. Part B, PEaK projects	74,228	84,416	10,188
4422 I.D.E.A. preschool (619) ARP base allocation	250,000	-	(250,000)
4424 Stronger Connections Bipartisan Safer Community Grant	48,200	15,609	(32,591)
4505 ESSA Title I, Part A	2,150,000	3,806,162	1,656,162
4509 ESSA Title II, Part A	300,000	363,424	63,424
4510 Title IV, Part A	300,000	-	(300,000)
4516 IDEA Preschool (619) base allocation	42,466	42,348	(118)
4518 I.D.E.A. Part B (611) base allocation	2,601,494	4,186,512	1,585,018
4520 IDEA Part B: Early Intervening Services	274,000	159,863	(114,137)
4521 IDEA Part B: proportionate share	82,040	197,213	115,173
4525 Carl Perkins	150,000	136,383	(13,617)
4526 ESSA Title I, Part C: Education of Migratory Children	200,000	143,322	(56,678)
4527 ESSA Title III, Part A	446,586	244,175	(202,411)
4528 ESSA Title III: Immigrant Education	103,414	109,026	5,612
4530 Other federal sources	1,000,000	507,204	(492,796)
4708 Medicaid in public schools	250,000	588,212	338,212
4709 Medicaid administrative activities	125,000	-	(125,000)
4969 Title IV-A	-	141,385	141,385
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)	16,093	200,884	184,791
4989 American Rescue Plan - Expanded Learning Collaborative Summer (ARP ESSER III)	-	233,108	233,108
4991 MicKinney -Vento Homeless	135,707	43,083	(92,624)
4993 American Rescue Plan - Homeless Children and Youth I (ARP HCY I)	-	43,766	43,766
4994 American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	-	86,302	86,302
4998 Elementary & Secondary School Emergency Relief (ESSER III)	1,187,000	2,449,317	1,262,317
Total federal receipts	<u>9,812,000</u>	<u>14,502,724</u>	<u>4,690,724</u>
Non-revenue receipts			
1510 Interest	150,000	360,538	210,538
Total non-revenue receipts	<u>150,000</u>	<u>360,538</u>	<u>210,538</u>
Total receipts	<u>171,814,369</u>	<u>153,232,251</u>	<u>(1,477,709)</u>

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

Disbursements	Original and Final Budget	Actual Amounts	Variance with Budget
1100 Regular instructional programs	\$ 67,466,669	\$ 38,000,239	\$ (29,466,430)
1150 Limited english proficiency programs	5,800,248	7,574,922	1,774,674
1160 Poverty programs	19,127,452	20,065,825	938,373
1200 Special education instruction programs	17,749,402	14,949,477	(2,799,925)
1291 Special education instruction programs - ages 3-5	246,736	435,366	188,630
1292 Special education instruction programs - ages 0-2	473,862	298,432	(175,430)
2110 Support Services - Student - Attendance and Social Work Services	1,250	64	(1,186)
2120 Support Services - Student - Guidance Services	913,294	908,260	(5,034)
2130 Support Services - Student - Health Services	630,225	649,330	19,105
2131 Support Services - Student - Health Services - School Age	-	63,953	63,953
2141 Support Services - Student - Psychological Services SPED - School Age	1,709,119	1,813,184	104,065
2142 Support Services - Student - Psychological Services SPED - Ages 3-5	39,091	46,306	7,215
2143 Support Services - Student - Psychological Services SPED - Ages 0-2	39,941	45,081	5,140
2151 Support Services - Speech Pathology and Audiology - SPED - School Age	2,094,727	1,804,586	(290,141)
2152 Support Services - Speech Pathology and Audiology - SPED - Ages 3-5	244,682	288,177	43,495
2153 Support Services - Speech Pathology and Audiology - SPED - Ages 0-2	363,098	347,642	(15,456)
2161 Support Services - Occupational Therapy - Related Services - SPED - School Age	387,500	300,872	(86,628)
2162 Support Services - Occupational Therapy - Related Services - SPED - Ages 3-5	49,660	111,133	61,473
2163 Support Services - Occupational Therapy - Related Services - SPED - Ages 0-2	44,235	129,109	84,874
2171 Support Services - Physical Therapy - Related Services - SPED - School Age	205,831	116,260	(89,571)
2172 Support Services - Physical Therapy - Related Services - SPED - Ages 3-5	-	35,154	35,154
2173 Support Services - Physical Therapy - Related Services - SPED - Ages 0-2	600	95,241	94,641
2181 Support Services - Student - Visually Impaired/Vision Services - SPED School Age	69,535	84,270	14,735
2182 Support Services - Student - Visually Impaired/Vision Services - SPED Ages 3-5	17,520	17,573	53
2183 Support Services - Student - Visually Impaired/Vision Services - SPED - Ages 0-2	34,461	34,706	245
2190 Support Services - Student - Other	1,755,231	1,775,188	19,957
2210 Support Services - Instruction - Improvement of Instruction	134,167	19,122	(115,045)
2211 Support Services - Instruction - School Improvement	86,000	142,641	56,641
2212 Support Services - Instruction - Instruction and Curriculum Development	583,692	387,627	(196,065)
2213 Support Services - Instruction - Instructional Staff Training	226,500	48,257	(178,243)
2219 Support Services - Instruction - Other Improvement of Instruction Services	226,767	224,893	(1,874)
2220 Support Services - Instruction - Library/Media Services	1,191,697	1,177,260	(14,437)
2223 Support Services - Instruction - Audio - Visual Services	17,808	21,034	3,226
2230 Support Services - Instruction - Instruction-Related Technology	702,069	508,196	(193,873)
2240 Support Services - Instruction - Academic Student Assessment	131,300	93,927	(37,373)
2310 Board of education	150,000	102,477	(47,523)
2320 Executive administration services	650,000	616,656	(33,344)
2330 District legal services	250,000	104,417	(145,583)
2410 Office of the principal	6,600,000	6,541,051	(58,949)
2510 General administration - business services	1,221,332	1,208,032	(13,300)
2520 Central Services - Purchasing & Warehousing Services	123,286	126,872	3,586
2530 Central Services - Printing, Publishing, & Duplicating Services	50,241	(209,118)	(259,359)
2560 Central Services - Public Information Services	478,494	451,486	(27,008)
2570 Personnel Services	951,349	874,727	(76,622)
2580 Administrative Technology Services	1,118,967	1,348,163	229,196
2590 Central Services - Other	56,331	86,657	30,326
2610 Support Services - Operations of buildings	11,514,202	12,294,903	780,701
2620 Maintenance of buildings	2,414,531	2,641,771	227,240

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - General Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Budget
<b>Disbursements (Continued)</b>			
2630 Care and upkeep of grounds	\$ 1,064,888	\$ 884,052	\$ (180,836)
2640 Care and upkeep of equipment	22,379	22,267	(112)
2650 Vehicle operation and maintenance	650,000	196,406	(453,594)
2660 Operation and maintenance of plant - security	34,900	36,646	1,746
2670 Operation and maintenance of plant - safety	49,100	12,566	(36,534)
2710 Student transportation - regular education	100,000	114,196	14,196
2712 Student transportation - special education - school age	1,075,000	908,166	(166,834)
2713 Student transportation - special education - below age 5	25,000	19,468	(5,532)
3400 Categorical grants from corporations and other private interests	400,000	369,596	(30,404)
3541 Early Childhood Endowment Grants	378,495	177,870	(200,625)
3551 Career Education	61,619	61,618	(1)
3559 Other State Categorical Programs	59,886	52,507	(7,379)
6200 Title I, Part A ESSA Improving Basic Programs Operated by LEA's	2,905,168	2,586,913	(318,255)
6212 Title I, Part A: Support for Improvement	344,496	239,841	(104,655)
6310 Title II, part A	536,339	216,209	(320,130)
6406 IDEA Preschool	42,466	33,423	(9,043)
6408 IDEA Part B base & enrollment poverty allocation - birth through age twenty-one	2,561,809	2,381,304	(180,505)
6411 IDEA Part B early intervening services	274,000	233,741	(40,259)
6412 IDEA Part B proportionate shares	82,040	82,038	(2)
6416 IDEA Part C Planning Region Team (PRT)	25,900	17,613	(8,287)
6418 IDEA Part B peak projects	74,228	64,895	(9,333)
6424 Stronger Connections Bipartisan Safer Community Grant	48,200	38,002	(10,198)
6700 Carl Perkins	133,299	107,753	(25,546)
6925 Title III	446,586	252,921	(193,665)
6926 Title III ESSA - Immigrant Education	72,605	51,951	(20,654)
6969 Title IV-A: Student Support and Academic Enrichment Grant	335,631	210,854	(124,777)
6990 Other federal	6,981,526	1,130,981	(5,850,545)
6991 McKinney-Vento Homeless	135,707	82,034	(53,673)
6994 American Rescue Plan - Homeless Children and Youth II	-	35,139	35,139
	<hr/>	<hr/>	<hr/>
Total disbursements	167,264,369	129,422,371	(37,841,998)
8000 Operational transfers from the general fund	800,000	5,497,365	4,697,365
	<hr/>	<hr/>	<hr/>
Total cash disbursements by all programs	168,064,369	134,919,736	(33,144,633)
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of receipts over disbursements and transfers	\$ 3,750,000	18,312,515	\$ 31,666,924
	<hr/>	<hr/>	<hr/>
Fund balance, August 31, 2024		36,987,660	
		<hr/>	
Fund balance, August 31, 2025		\$ 55,300,175	
		<hr/>	
<b>Analysis of fund balance</b>			
Checking accounts		\$ (1,928,952)	
Investments		47,974,977	
Cash at County Treasurer		9,254,150	
		<hr/>	
Total fund balance		\$ 55,300,175	
		<hr/>	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Depreciation Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	\$ -	\$ 4,000,000	\$ 4,000,000
Interest	62,500	254,168	191,668
Total receipts	62,500	4,254,168	4,191,668
<b>Disbursements</b>			
Other support services	2,562,500	433,928	(2,128,572)
Excess (deficiency) of receipts over (under) disbursements	\$ (2,500,000)	3,820,240	\$ 6,320,240
Fund balance, August 31, 2024		4,704,632	
Fund balance, August 31, 2025		\$ 8,524,872	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 8,524,872	
Total fund balance		\$ 8,524,872	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	\$ 1,500,000	\$ -	\$ (1,500,000)
Interest	200,000	151,102	(48,898)
Total receipts	1,700,000	151,102	(1,548,898)
<b>Disbursements</b>			
Other support services	3,500,000	14,232	(3,485,768)
Excess (deficiency) of receipts over (under) disbursements	\$ (1,800,000)	136,870	\$ 1,936,870
Fund balance, August 31, 2024		3,372,666	
Fund balance, August 31, 2025		\$ 3,509,536	
<b>Analysis of Fund Balance</b>			
Investments		\$ 3,509,536	
Total fund balance		\$ 3,509,536	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Contingency Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Interest	\$ 100,000	\$ 51,092	\$ (48,908)
Total receipts	100,000	51,092	(48,908)
<b>Disbursements</b>			
Other support services	1,200,000	-	(1,200,000)
Excess (deficiency) of receipts over (under) disbursements	\$ (1,100,000)	51,092	\$ 1,151,092
Fund balance, August 31, 2024		1,089,531	
Fund balance, August 31, 2025		\$ 1,140,623	
<b>Analysis of Fund Balance</b>			
Investments		\$ 1,140,623	
Total fund balance		\$ 1,140,623	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Sale of lunches/milk	\$ 1,000,000	\$ 316,743	\$ (683,257)
Interest	10,000	66,229	56,229
State reimbursement	9,000	36,570	27,570
Federal reimbursement	6,750,000	6,333,155	(416,845)
Transfer from General Fund	25,000	600,000	575,000
Other	6,000	17,442	11,442
Total receipts	7,800,000	7,370,139	(429,861)
<b>Disbursements</b>			
Food service operations	9,800,000	7,418,980	(2,381,020)
Total disbursements	9,800,000	7,418,980	(2,381,020)
Excess (deficiency) of receipts over (under) disbursements	\$ (2,000,000)	(48,841)	\$ 1,951,159
Fund balance, August 31, 2024		1,928,966	
Fund balance, August 31, 2025		\$ 1,880,125	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 1,880,125	
Total fund balance		\$ 1,880,125	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Special Building Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 1,441,677	\$ 955,589	\$ (486,088)
Carline tax	3,000	524	(2,476)
Other	-	211,715	211,715
Total local sources	1,444,677	1,167,828	(276,849)
State sources			
Homestead exemption	-	65,740	65,740
Property tax credit	-	435,911	435,911
Pro-rata motor vehicle	3,000	4,234	1,234
Other	-	80	80
Total state sources	3,000	505,965	502,965
Interest	78,323	259,610	181,287
Total receipts	1,526,000	1,933,403	407,403
<b>Disbursements</b>			
Building, acquisition and improvement	5,000,000	1,580,348	(3,419,652)
Total disbursements	5,000,000	1,580,348	(3,419,652)
Excess (deficiency) of receipts over (under) disbursements	\$ (3,474,000)	353,055	\$ 3,827,055
Fund balance, August 31, 2024		3,819,799	
Fund balance, August 31, 2025		\$ 4,172,854	
<b>Analysis of fund balance</b>			
Cash in bank			
Checking accounts		\$ 3,890,339	
Cash at County Treasurer		282,515	
Total fund balance		\$ 4,172,854	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 1,441,677	\$ 928,188	\$ (513,489)
Carline tax	500	524	24
Total local sources	1,442,177	928,712	(513,465)
State sources			
Homestead exemption	-	65,803	65,803
Property tax credit	-	435,911	435,911
Pro-rata motor vehicle	3,000	3,742	742
Other	-	74	74
Total state sources	3,000	505,530	502,530
Interest	14,500	316,320	301,820
Total receipts	1,459,677	1,750,562	290,885
<b>Disbursements</b>			
Debt services	902,000	1,275,282	373,282
Building, acquisition and improvement	9,098,000	3,418,002	(5,679,998)
Total disbursements	10,000,000	4,693,284	(5,306,716)
Excess (deficiency) of receipts over (under) disbursements	(8,540,323)	(2,942,722)	5,597,601
<b>Other financing sources (uses):</b>			
Bond proceeds	-	7,150,000	7,150,000
Bond premium	-	638,942	638,942
Total other financing sources (uses)	-	7,788,942	7,788,942
Net change in fund balances	\$ (8,540,323)	4,846,220	\$ 13,386,543
Fund balance, August 31, 2024		1,586,698	
Fund balance, August 31, 2025		\$ 6,432,918	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 1,234,300	
Cash at County Treasurer		282,740	
Investments		4,915,878	
Total fund balance		\$ 6,432,918	

**Hall County School District 2 - Grand Island Public Schools**  
**Budgetary Comparison Schedule - Cash Basis - Debt Service Fund**  
**Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 6,080,337	\$ 5,398,970	\$ (681,367)
Carline tax	3,000	2,220	(780)
Total local sources	6,083,337	5,401,190	(682,147)
State sources			
Homestead exemption	-	278,554	278,554
Property tax credit	-	364,531	364,531
Pro-rata motor vehicle	25,000	18,242	(6,758)
Other	-	344	344
Total state sources	25,000	661,671	636,671
Interest	250,000	268,102	18,102
Total receipts	6,358,337	6,330,963	(27,374)
<b>Disbursements</b>			
Debt services	69,000,000	21,010,928	(47,989,072)
Total disbursements	69,000,000	21,010,928	(47,989,072)
Excess (deficiency) of receipts over (under) disbursements	(62,641,663)	(14,679,965)	47,961,698
<b>Other financing sources (uses)</b>			
Bond issuance	61,389,663	12,970,000	(48,419,663)
Bond premium	-	1,897,609	1,897,609
Total other financing sources (uses)	61,389,663	14,867,609	(46,522,054)
Net change in fund balances	\$ (1,252,000)	187,644	\$ 1,439,644
Fund balance, August 31, 2024		7,935,555	
Fund balance, August 31, 2025		\$ 8,123,199	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		\$ 2,667	
Cash at County Treasurer		1,638,991	
Investments		6,481,541	
Total fund balance		\$ 8,123,199	

**Hall County School District 2 - Grand Island Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Activity Fund  
 Year Ended August 31, 2025**

	<u>Original Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Over (Under)</u>
<b>Receipts</b>			
Activities Receipts	\$ 1,750,000	2,498,729	748,729
Admissions	150,000	154,338	4,338
Transfer from General Fund	-	897,365	897,365
Interest	100,000	-	(100,000)
Other	-	-	-
Total receipts	<u>2,000,000</u>	<u>3,550,432</u>	<u>1,550,432</u>
<b>Disbursements</b>			
Activities disbursements	<u>4,000,000</u>	<u>3,078,381</u>	<u>(921,619)</u>
Total disbursements	<u>4,000,000</u>	<u>3,078,381</u>	<u>(921,619)</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (2,000,000)</u>	472,051	<u>\$ 2,472,051</u>
Fund balance, August 31, 2024		<u>3,358,518</u>	
Fund balance, August 31, 2025		<u>\$ 3,830,569</u>	
<b>Analysis of Fund Balance</b>			
Cash in bank			
Checking accounts		<u>3,830,569</u>	
Total fund balance		<u>\$ 3,830,569</u>	

**Hall County School District 2 - Grand Island Public Schools  
 Budgetary Comparison Schedule - Cash Basis - Cooperative Fund  
 Year Ended August 31, 2025**

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Receipts</b>			
Transfer from General Fund	1,000,000	-	(1,000,000)
Interest	-	27,662	27,662
Total receipts	1,000,000	27,662	(972,338)
<b>Disbursements</b>			
Support services - Pupils	1,460,000	546,814	(913,186)
Excess (deficiency) of receipts over (under) disbursements	\$ (460,000)	(519,152)	\$ (59,152)
Fund balance, August 31, 2024		711,935	
Fund balance, August 31, 2025		\$ 192,783	
<b>Analysis of Fund Balance</b>			
Checking account		\$ 739,597	
Total fund balance		\$ 739,597	

**Hall County School District 2  
Grand Island Public Schools  
Notes to Supplementary Information -  
Budgetary Comparison Schedules  
Year Ended August 31, 2025**

**NOTE 1 - BUDGETARY ACCOUNTING**

The District prepares its budget for the Governmental Funds on the cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

**NOTE 2 - PRESENTATION**

*Government Auditing Standards* requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund, Employee Benefit Fund, and Contingency Fund have been included in the General Fund since the revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee Benefit Fund, and Contingency Fund are required by state law to adopt their own budget, each funds respective budgetary schedule has been included in this section and the General Fund budgetary schedule includes only the activities of the General Fund. The presentation follows the same major function codes as those that are used by the District to prepare their annual financial report, which the District submits to the Nebraska Department of Education.



**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***

**Independent Auditor's Report**

To the Board of Education  
Hall County School District 2, Grand Island Public Schools  
Grand Island, Nebraska

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Hall County School District 2, Grand Island Public Schools (the "District"), as of and for the year ending August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 4, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 the District'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 District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as 2025-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, LLC

Omaha, Nebraska  
November 4, 2025

Hall County School District 2  
Grand Island Public Schools  
Schedule of Findings and Responses  
Year Ended August 31, 2025

**SECTION I - FINANCIAL STATEMENT FINDING**

**2025-001 Material Weakness**

**Capital Assets and Depreciation**

*Criteria:*

Management is responsible for achieving appropriate financial reporting objectives, including maintaining complete accounting records and preparing financial statements in accordance with the modified cash basis of accounting.

*Condition:*

The organization did not maintain effective internal controls over the recording and reconciliation of capital asset transactions. Specifically:

- Additions and disposals of capital assets were not consistently recorded in an accurate or timely manner.
- Reconciliations between the capital asset subsidiary ledger and the general ledger were not performed regularly, resulting in discrepancies that remained unidentified and uncorrected.
- Depreciation expense calculations were not applied correctly, leading to certain assets not being depreciated at all.

*Context:*

This finding impacts the internal control over capital asset accounting functions.

*Effect or Potential Effect:*

The deficiency resulted in a material misstatement of the capital asset balances and related depreciation expense reported in the financial statements, requiring a material audit adjustment to correct asset balances and depreciation expense.

*Cause:*

The District lacks formalized procedures and oversight of capital asset management process.

*Recommendations:*

We recommend management implement the following corrective actions:

- Establish and enforce formal procedures for the timely and accurate recording of capital asset additions and disposals.
- Perform regular reconciliations between the subsidiary ledger and the general ledger, with documented review and approval.
- Review and update depreciation schedules to ensure all assets are depreciated appropriately in accordance with policy.
- Provide training to accounting personnel on capital asset accounting and internal control requirements.

Kneale Administration Building



Wednesday, November 5, 2025

Virgil D. Harden, MBA, SFO  
Chief Financial Officer  
123 S Webb Rd  
P.O. Box 4904  
Grand Island, NE 68802-4904

From: Virgil D. Harden, MBA, SFO  
To: Hall County School District Board of Education  
Re: Managements Response to 2025-001 Material Weakness

Phone: (308) 385-5900 x 20144  
Fax: (308) 385-5949  
Email: [vharden@gips.org](mailto:vharden@gips.org)  
Web: [www.gips.org](http://www.gips.org)

We concur with your finding that the district failed to maintain effective internal controls over the recording and reconciliation of capital assets and the proper recording of depreciation. We are committed to implementing your recommendations as stated on page 44 of the audit report.

Sincerely,

A handwritten signature in blue ink that reads "Virgil D. Harden". The signature is fluid and cursive.

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



# Kneale Administration Building

**Dan O. Petsch**

Director of Buildings and Grounds

October 31<sup>st</sup>, 2025

RE: Proposals received for the GIPS Parking Lot and Drive Replacement at Kneale Admin Building

BUDGET:

Any Available Resources

ESTIMATE:

\$1,300,000.00

PROJECT COMPLETION DATE:

August 3<sup>rd</sup>, 2026

PROPOSALS RECEIVED:

Vendor	Project Cost	Bond Cost	Total Project Cost	Alternate #1 Cost
CL Construction LLC	\$1,592,432.00	\$17,500.00	\$1,609,932.00	\$84,000.00
Elsbury Construction LLC	\$1,199,358.16	\$11,993.58	\$1,211,351.74	\$197,925.00
Bigby's Concrete, Inc.	\$1,076,543.43	\$53,827.17	\$1,130,370.60	\$210,000.00
<b>The Diamond Engineering Co.</b>	<b>\$994,637.45</b>	<b>\$4,500.00</b>	<b>\$999,137.45</b>	<b>\$193,515.00</b>

RECOMMENDATION:

It is recommended to approve the base proposal received from The Diamond Engineering Co. at a cost of \$999,137.45 with a possible Alternate cost of \$193,515.00. The alternate will be decided and included after the project has begun and the area has been assessed for the need. This proposal will be funded through any available resources and has a projected completion date of August 3<sup>rd</sup>, 2026.

# Grand Island Public Schools

Budget Development Calendar FY 26-27

Fiscal Year 2025 - 2026

STATUS	DATE	ACTIVITY	RESPONSIBLE PARTY
✓	09/30/2025	Regular Facilities and Finance Committee Meeting - October	F&F BOE Committee Members & Staff
✓	10/01/2025	Start Meeting w/ Building & Department Administration to Update Project List	Director of Building & Grounds_CFO
✓	10/06/2025	Double Check Levy Rates Actually Adopted * (Oct 15th deadline) ( <b>CURRENT FY</b> )	Chief Financial Officer
✓	10/06/2025	DLT Monday Morning Weekly Meetings (8:00 a.m. - 12:00 p.m.)	DLT
✓	10/09/2025	Regular Board of Education Meeting	Board of Education
	10/10/2025	Poverty and LEP Estimate of Expenditures for FY 26-27 Due Date (Opens 09/01/2025)	Chief Financial Officer
	10/21/2025	FY 26-27 State Aid Recalculation Per §79-1065 [adjustment to FY 25-26 TEEOSA]	Chief Financial Officer
	October - TBD	Nebraska Economic Forecasting Advisory Board Meeting Per §79-27,158	State of Nebraska - NEVAB
	11/01/2025	Health Insurance Rates Announced by BCBS of NE (EHA) for FY 26-27	EHA Board of Trustees
	11/01/2025	Negotiations must start unless agreement otherwise Per LB397 (2011)	Chief Human Capital Management
	11/01/2025	Negotiations Meetings with GIEA - Ongoing as Scheduled	Chief Human Capital Management
	11/05/2025	Tax Request Becomes Final ( <b>CURRENT FY</b> )	Hall County Board of Commissioners
	11/04/2025	Regular Facilities and Finance Committee Meeting - November Mtg	F&F BOE Committee Members & Staff
	11/04/2025	Present Budget Development Calendar for FY 26-27 to F&F Committee	Chief Financial Officer
	11/04/2025	Review Budget Factors Posted on NDE Web Site (November 15-23, 2025)	Chief Financial Officer
	11/12/2025	Regular Board of Education Meeting	Board of Education
	11/14/2025	Present Budget Development Calendar for FY 26-27 as an Information Item on BOE Agenda	Chief Financial Officer
	12/01/2025	FY 24-25 Budget Factors Posted on NDE Portal (used for FY 26-27 TEEOSA)	State of Nebraska - NDE
	12/02/2025	Regular Facilities and Finance Committee Meeting	F&F BOE Committee Members & Staff
	12/02/2025	Start Staffing Planning Process FY 26-27	Chief Human Capital Management
	12/10/2025	NCSA Legislative Preview Conference	Chief Financial Officer
	12/11/2025	Regular Board of Education Meeting	Board of Education
	12/11/2025	Approve Budget Development Calendar For FY26-27 as an Action Item on the BOE Agenda	Board of Education
	12/30/2025	Regular Facilities and Finance Committee Meeting - January	Chief Financial Officer
	January -TBD	Board of Education & Administration Retreat	Board of Education
	January -TBD	Strategic Budgeting (Staffing Plan)	DLT
	01/01/2026	New Year's Day	Holiday
	01/02/2026	Review Certification of FY 25-26 Budget Factors	Chief Financial Officer
	01/08/2026	Day ONE of 2026 Legislative Session (60 Day Session)	State of Nebraska - Legislature
	01/08/2026	Regular Board of Education Business Meeting	Board of Education
	01/08/2026	Review Project List\Ten Year Building Plan	Director of Building & Grounds
	01/08/2026	Project List\Facilities Master Planning Workshop @ 4:30 p.m.	Director of Building & Grounds
	01/19/2026	FY 25-26 Budget Review and FY 26-27 Budget Planning	DLT
	02/02/2026	Open NEXT Fiscal Year Connection Group in SERPP - GL Rollover	Chief Financial Officer
	02/02/2026	Start Mid Year Budget Meetings with Principals (FY 25-26 Review & FY26-27 Planning)	Chief Financial Officer
	02/03/2026	Regular Facilities and Finance Committee Meeting - February	F&F BOE Committee Members & Staff
	02/08/2026	Per LB 397 (2011) Neb. Rev. Stat. §48-818.01Negotiations finalize or mandatory mediation	Chief Human Capital Management
	02/12/2026	Regular Board of Education Business Meeting	Board of Education
	02/12/2026	Present Staffing Plan FY 26-27 as an Information item on the BOE Agenda	Chief Human Capital Management
	02/20/2026	Day 30 of 60 - 2026 Legislative Session - half way point	State of Nebraska - Legislature
	February - TBD	Nebraska Economic Forecasting Advisory Board Meeting	State of Nebraska - NEVAB
	03/02/2026	Certification of FY26-27 State Aid (TEEOSA)	State of Nebraska - NDE
	03/03/2026	Regular Facilities and Finance Committee Meeting	F&F BOE Committee Members & Staff
	03/16/2026	Regular Board of Education Business Meeting	Board of Education
	03/16/2026	Present FY 2026 - 2027 Staffing Plan for Approval	DLT
	03/31/2026	Regular Facilities and Finance Committee Meeting - April	F&F BOE Committee Members & Staff
	April - TBD	NE Economic Forecasting Advisory Board Meeting (Odd Yrs. Only)	State of Nebraska - NEVAB
	April - TBD	Board of Education & Administration Retreat	Board of Education, DLT
	April - TBD	Master Facilities Planning Town Hall Meeting 1-5:30 p.m.	Board of Education, DLT
	04/10/2026	Regular Board of Education Business Meeting	Board of Education
	04/10/2026	Approve Staffing Plan FY 26-27	Board of Education
	04/10/2026	Day 60 of 60 - 2026 Legislative Session (60 Days)	State of Nebraska - Legislature

**Grand Island Public Schools**  
 Budget Development Calendar FY 26-27  
 Fiscal Year 2025 - 2026

STATUS	DATE	ACTIVITY	RESPONSIBLE PARTY
	04/15/2026	Reduction In Force (RIF) Deadline	Board of Education
	05/04/2026	Start Budget Meetings with Principals (FY24-25 Review & FY25-26 Planning)	Chief Financial Officer
	05/05/2026	Regular Facilities and Finance Committee Meeting - May	F&F BOE Committee Members & Staff
	05/14/2026	Regular Board of Education Business Meeting - May	Board of Education
	05/25/2026	Memorial Day	Holiday
	06/02/2026	Regular Facilities and Finance Committee Meeting	F&F BOE Committee Members & Staff
	06/11/2026	Regular Board of Education Business Meeting	Board of Education
	06/22/2026	Budget Documents Become Available (SDBF/LC2) From APA & NDE	State of Nebraska - APA
	06/23/2026	FY 25-26 to FY 26-27 SERPP - Payroll Rollover	Chief Financial Officer
	06/30/2026	Regular Facilities and Finance Committee Meeting - July	F&F BOE Committee Members & Staff
	07/04/2026	Independence Day - 4th of July	Holiday
	07/09/2026	Regular Board of Education Business Meeting - July	Board of Education
	07/10/2026	Site Based Building/Program Budgets Due	Building Administrators
	08/03/2026	Site Based Building Budgets Approved	Chief Financial Officer
	08/04/2026	<u>TCP URL Switchover from current to next Fiscal Year 5:30 PM</u>	Chief Financial Officer
	08/04/2026	Regular Facilities and Finance Committee Meeting - August	F&F BOE Committee Members & Staff
	08/13/2026	Regular Board of Education Business Meeting - August	Board of Education
	08/20/2026	Assessed Valuation Certified	Hall and Merrick County Assessors
	09/01/2026	Labor Day	Holiday
	09/02/2026	Regular Facilities and Finance Committee Meeting - September	F&F BOE Committee Members & Staff
	09/04/2026	Deadline to notify & submit information to County Assessor if JPH is required	Chief Financial Officer
	09/04/2026	Place Budget & Levy Hearing Notices for Publication w/ GI Independent	Chief Financial Officer
	09/10/2026	Publish Budget & Levy Hearing Notices in the GI Independent	Chief Financial Officer
	09/10/2026	Budget Workshop Materials to Board of Education	Chief Financial Officer
	09/10/2026	Regular Board of Education Meeting	Board of Education
	09/14/2026	Joint Public Hearing Window (September 14th - 24th annually)	BOE, CFO, Hall Co
	09/15/2026	Joint Public Hearing @ 6:30 PM GISH Little Auditorium (If Needed)	BOE, CFO, Hall Co
	09/17/2026	Budget Workshop @ 5:15 P.M. Challenge Center	Board of Education, DLT
	09/17/2026	Budget Hearing @ 6:30 p.m. (immediately following the Budget Workshop)	Board of Education, DLT
	09/17/2026	Levy Hearing @ 6:30 p.m. (immediately following the Budget Hearing) If needed JPH?	Board of Education, DLT
	09/21/2026	Approve Budget and Adopt Levy Resolution for FY 25-26 @ 5:30 PM	Board of Education
	09/30/2026	SDBF, et al. Due to NDE, APA, & Hall County	Chief Financial Officer

File with NDE, APA, & Hall/Merrick County Clerk by 09/30/25

**Notes:**

Changes in sequence/dates are anticipated after Board of Education approval

✓ = DONE

IP = In Process

BLANK = Not Started Yet

\* Call (308) 385-5080  
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## GRAND ISLAND PUBLIC SCHOOLS

### 6460 TERMINATION OF EMPLOYMENT FOR CERTIFIED STAFF

The Superintendent or designee shall, not later than April 15, notify each certified administrator or non-probationary teacher in writing of any conditions of unsatisfactory performance or other conditions, because of a reduction of staff members, or change of leave of absence policies of the Board of Education, which the Board considers may be just cause to either terminate or amend the contract for the ensuing school year.

As used in this policy the term "just cause" shall mean incompetence, neglect of duty, unprofessional conduct, insubordination, immorality, physical or mental incapacity, or other conduct which interferes substantially with the continued performance of duties or a change of circumstances necessitating a reduction in the number of administrators or teachers to be employed by the Board of Education.

No member of the board shall enter into or execute on behalf of the district any contract with any teacher or administrator related to them by blood or marriage.

It shall be the policy of ~~the~~ Grand Island Public Schools to comply with all requirements of due process in considering the cancellation, amendment, or termination of a permanent certificated staff member's contract of employment. After compliance with the requirements of due process, the board of education may cancel, amend or terminate the contract of employment of a permanent certificated staff member for reasons of just cause as provided in statute, contract, or school board policy.

The Superintendent of schools may notify a permanent certificated staff member that their employment contract may be canceled, amended, or terminated. ~~In the event of consideration of mid-term amendment or cancellation of a certificated staff member's employment contract,~~ The affected staff member shall be provided:

- a) A written statement of the alleged grounds for cancellation or amendment of the contract ~~and that such certificated staff member's contract may be canceled or amended mid-term as well as the information set out in subsections c) and d) of this policy.~~

~~In the event of consideration of amendment or termination of a permanent certificated staff member's employment contract at the close of the school year, the affected staff member shall be provided:~~

- ~~b) Written notice of the alleged grounds for the proposed action in the initial notice or, in the alternative, notice of consideration of amendment or termination and, if requested by the staff member, written notice of the alleged grounds for the proposed action at least five (5) days prior to the hearing.~~

~~In the event of the proposed cancellation, amendment, or termination of a permanent certificated staff member's employment contract, whether mid-term or at the close of the contract year, the affected staff member shall be provided:~~

- b) Written notice that they are entitled to a hearing before the board of education prior to any final decision on the proposed contract action. To secure such a hearing, the staff member must submit a written request to the superintendent or designee within (7) calendar days of receipt of notice of possible cancellation, amendment, or termination.
- c) Upon request of the certificated staff member, a notification, at least five (5) days prior to the hearing, of the names of any witnesses who will be called to testify against the certificated staff member as well as the general areas of their testimony and an opportunity to examine any documents that will be presented at the hearing.

Due and proper notice of the board hearing regarding any permanent certificated staff shall be given in accordance with the Nebraska Public Meeting Law (Neb. Rev. Stat., §§ 84-1408 to 84-1414). Staff shall have the right to be represented at the hearing and shall be given an opportunity to cross-examine all witnesses and to examine all documents and to present evidence material on the issues.

GRAND ISLAND PUBLIC SCHOOLS

A decision to cancel, amend, or terminate a permanent certificated staff member's contract shall be based solely upon the evidence produced at the hearing and must be agreed to by a majority of the members of the school board (5 members). If the board of education cancels, amends, or terminates a certificated staff member's contract, it shall reduce its findings and determinations to writing and shall deliver a written copy thereof to the certificated staff member.

Legal References:      Neb. Statute      §79-12,110  
   §79-12,112  
   §79-12,114  
   §79-12,115

                                 Neb. Rev. Statute  
   79-1249  
   §§84-1408 through 84-1414

Policy Adopted: 03/05/1979  
Policy Revised: 01/04/1996  
Policy Revised: 05/12/2016  
Policy Revised: ??/??/????

7551 ~~GRAND ISLAND SECONDARY ASYNCHRONOUS LEARNING ONLINE~~ POLICY FOR CREDIT RECOVERY

~~The~~ Grand Island Public Schools is focused on accelerating growth for all Grand Island Public Schools secondary students of all identities and abilities by ensuring equitable access to opportunity and removing barriers to learning. This policy conveys GIPS requirements for GISH Online Credit Recovery Learning Lab to ensure that credit recovery online learning options are helping students graduate on time while also delivering rigorous academic instruction. All requests for enrollment must be submitted using the building's approved process.

~~Credit recovery is an alternative to course repetition for students who have previously failed a course required for high school graduation. Additionally, a student may qualify if a needed class is outside of a student's aligned cohort.~~

~~After course failure, students may request to enroll in GISH online in the following semester or academic year if they have an available block period in their schedule.~~

~~Students may be enrolled in only one credit recovery course via GISH Online at a time. All requests for enrollment must be submitted to the GISH Online Counselor, examined by committee, and approved by the GISH Online Administrator. An individualized learning plan and student contract will be completed and then the GISH Online Administrator/Coordinator/Counselor will enroll the student in the appropriate courses.~~

~~A blended approach will be used whereby teachers combine the use of teacher support with approved online credit recovery courseware. In all cases, staff will regularly monitor and assess students' progress.~~

~~English Learners and students with disabilities are included as eligible for credit recovery under this policy. Students with disabilities, identified through IDEA 2004, are eligible for credit recovery as determined in accordance with the goals, objectives, accommodations, and modifications as it relates to the content standards developed and agreed upon by the IEP Team. For English Learners, any decision on credit recovery must be made in conjunction with the EL team.~~

Implementation of this policy requires that principals use existing district curriculum office course guidance or obtain approval from the district curriculum office to use alternative courses. All students enrolled in a credit recovery course will have a credit recovery plan in the SIS prior to beginning.

Policy Adopted: 10/13/2022

Policy Revised: ???/??/????



Grand Island Public Schools Foundation  
Notes for Board of Education  
11-13-25

1. The Foundation Board approved 7 Classroom Grants totaling \$9059. They will be surprising the winning teachers on October 28. These grants will impact 2385 students.
2. The GIPS Foundation will be offering a Scholarship Fair for area senior students and parents at Grand Island Senior High on December 3rd. There will be presentations on the Grand Island Public School Foundation scholarship applications, presentations on the FASFA plus booths for students and parents to visit. Numerous College partners have agreed to attend. In addition, Education Quest and GISH Academy Principals and Counselors will be present to answer questions.
3. The Foundation's college scholarship online application will open on December 1, 2025 and is accessible on our website: [gipsfoundation.org](http://gipsfoundation.org)
4. The GIPS Foundation will be offering over 200 scholarships to the Class of 2026 that will exceed \$700,000.
5. The GIPS Foundation thanks all supporters and attendees of the 2025 Harvest Event. It was a record-breaking success. The event honored Ron & Dan Eakes with the Heart of the Foundation Award. Brian Levander was the Mission Moment speaker, sharing his story of success and determination through the support of mentors and GIPS teachers.
6. The Foundation Board will have the following business before them at its November 18, 2025 meeting:
  - a. Fiscal Year 25 Audit
  - b. Fiscal Year 25 990
  - c. Scholarship Preparation
  - d. New Member Nominations