

Regular Board of Education Meeting

Monday, December 20, 2021 6:00 PM

City of Gering Council Chambers, 1025 P Street, Gering, NE
69341



Agenda

1. **GPS Board of Education Information**

The meeting agenda will be kept current and available for public inspection in the office of the Secretary of the Board of Education at the Central Office during regular working hours.

District Vision: *Gering Public Schools provides a collaborative community, inspiring excellence and innovation in teaching and learning to empower student growth and leadership in school and life.*

District Mission: *Gering Public Schools exists to equip today's learners with the skills necessary to be tomorrow's leaders.*

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2. *The Open Meetings Act requires and the intention of the Board is that agenda items be sufficiently descriptive to give the public reasonable notice of matters to be considered at the meeting. The Board of Education releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question or needs clarification about the sufficiency of a descriptive item should contact the Office of the Superintendent of Schools.*

If anyone in attendance is interested in addressing our Board, you are welcome to do so. We simply request that you complete the appropriate form and turn it in to us now, so that you may be recognized during the 'Patron Comment' section of our meeting. These forms are located by the entry doors of the meeting room.

Agenda items are subject to reordering at the discretion of the board president. Board members may request specific agenda item(s) be moved to a different place on the agenda. Please attend the entire meeting to ensure you hear discussion on a particular agenda item.

3. **Opening Procedures**

1. Call to Order

The Board of Education reserves the right to enter into Executive Session for the

protection of the public interest; or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

2. Roll Call
3. Excuse Absent Board Member(s)
4. **Pledge of Allegiance**
5. **Opening Meetings Act**
Pursuant to Section 84-1412 of the Nebraska Statutes, the public is hereby informed that a current copy of the Nebraska Open Meetings Act is posted in the Board meeting room on the north wall.

Notice of this meeting was published in the Gering Courier on Thursday, December 16, 2021.

6. **Consent Agenda**
At this time, any Board member may request that any item in the consent agenda be removed from the consent agenda and be considered and voted on separately.
 1. Minutes from the previous month's board meeting(s)
The attached minutes are intended to accurately reflect the action of the Board at its previous meetings.
 2. Approval of Claims/Bills
 3. Board Policy Adoption
 - i. First Reading of Board Policies
 1. 300.1 Role Of Administration
 2. 301.1 Structure of Management
 3. 301.2 Management Team
 4. 301.3 Succession Authority To The Superintendent
 5. 301.4 Communication Channels
 6. 302.1 Superintendent Qualifications, Recruitment, Appointment
 7. 302.2 Superintendent Contract and Contract Non-Renewal
 8. 302.3 Superintendent Salary and Other Compensation
 9. 302.4 Superintendent Duties

10. 302.5 Superintendent Evaluation
11. 302.6 Superintendent Professional Development
- ii. Second Reading of Board Policies
 1. 605.3 Program for High Ability Students
 2. 605.3-R1 Identification of High Ability Students
 3. 605.4 Alternative Education Programs or Plans for Expelled Students
 4. 605.5 Religious Based Exclusion From a School Program
 5. 605.6 English As a Second Language
 6. 605.7 Dual Enrollment
 7. 605.7-F1 Request For Part-Time Or Dual Enrollment
 8. 605.7-R1 Dual Enrollment Procedure
 9. 605.8 Home-Bound Instruction
 10. 605.8-R1 Home-Bound Instruction
 11. 605.13 Reading Instruction And Improvement
 12. 612 Specialized Student Services
 13. 612.10 Free Appropriate Public Education
4. Personnel Items
 - i. Certified Staff Contract(s)
 1. Rachel Harper - Fifth Grade Teacher at Northfield Elementary
 - ii. Certified Staff Resignation(s)
 1. Shawna Montgomery - Science Teacher at Gering High School
 2. Taylor Montgomery - Science Teacher at Gering High School
 3. Summer Hulbert - Second Grade Teacher at Lincoln Elementary

5. Set tentative dates and times for the Gering Public Schools' Board of Education 2022 calendar year.

7. **Student Recognitions**

1. All-Festival Acting Team

Victoria Christophersen
Sadie Davis
Evan Fuller
Regan Fuller
Chloee Randall
Wyatt Soule

2. GHS Honor Band Selections

UNK Honor Band
Emily Hutton

Chadron High Plains Honor Band
Ethan Prokop
Natalie Peterson
Lily Kadolph
Emily Hutton

Doane Honor Band
Aaron Sabala
Gia Sabala
Natalie Peterson
Emily Hutton

3. GHS Honor Choir Selections

Doane Honor Choir
Kaitlyn Peterson
Hannah Boyd
Emily Coakley
Wyatt Soule
Andrew Clarey

UNK Festival Choir
Kaitlyn Peterson

High Plains Honor Choir
Hannah Boyd

UNK Women's Choir

Jasmyn Sinner
Emily Coakley
Anaya Moreno
Lily Scott
Jaylei Cervantes

4. **NSAA Fall Academic All-State**

Football

Jackson Schlothauer
Carmelo Timblin

Volleyball

Camille Newman
Carleigh Pszanka

Softball

Aspen Elsen
Autumn Elsen

Girls Golf

Madison Mumm
Maia Swan

Boys Tennis

Gurnoor Hayer
David Karpf

Boys Cross Country

Travis Cline
Lucas Moravec

Girls Cross Country

Madison Herbel
Madison Seiler

Play Production

Regan Fuller
Wyatt Soule

8. **Patron Comments**

9. **Reports and Discussions**

1. **Board Committee: Personnel & Curriculum**

A monthly report to the Board and community on the major items discussed and under consideration in the Curriculum and Personnel Committee.

2. Board Committee: Finance & Facilities
A monthly report to the Board and community on the major items discussed and under consideration on the Business and Facilities Committee.
 - i. Monthly Finance Summary Report
3. Superintendent's Report
A monthly report given by Dr. Regan covering the major items pertinent to the District.
10. **Enter into Executive Session for the sole purpose of discussing personnel matters to prevent needless injury to the reputation of an individual if deemed necessary.**
11. **Reconvene from the Executive Session.**
12. **Any action deemed necessary as a result of the Executive Session discussion.**
13. **Action Items**
 1. Discuss, consider and take action regarding the 2020-21 Financial Audit Report.
 2. Discuss, consider and take action regarding the proposed 2022-23 School Calendar.
 3. Discuss, consider and take action regarding the proposed 2023-24 School Calendar.
 4. Discuss, consider and take action regarding the proposed 2022-24 Negotiated Professional Agreement.
 5. Discuss, consider and take action regarding a Cooperative Agreement with Minatare Public Schools for Boys & Girls Soccer.
 6. Discuss, consider and take action regarding expansion of the Early Childhood Program to add an additional classroom at Geil Elementary beginning August 2022.
 7. Discuss, consider and take action regarding the Fall 2021 NASB Superintendent evaluation report.
 8. Discuss, consider and take action regarding action with regard to an addendum to the Superintendent's Contract of Employment.
14. **Tentative Upcoming Board Meeting/Event Dates**

Future Board Meetings

Special Meeting: TBD, 2022 @ 12:00 p.m. (Central Office)

Regular Meeting: Mon, Jan 17, 2022 @ 6:00 p.m. (City Council Chambers)

Special Meeting: Tues, Jan 25, 2022 @ 12:00 p.m. (Central Office)

Tentative Committee Meeting Dates:

15. Personnel & Curriculum Committee: Tues, Jan 4, 2022 @ 7:00 a.m. (Central Office)

Policy Review Committee: Tues, Jan 13, 2022 @ 4:30 p.m. (Central Office)

Finance & Facilities Committee: Thurs, Jan 6, 2022 @ 4:30 p.m. (Central Office)

16. **Board Comments**

17. **Adjourn**

Regular Board of Education Meeting

Monday, November 15, 2021 6:00 PM

City of Gering Council Chambers
1025 P Street
Gering, NE 69341



Minutes

1. GPS Board of Education Information

Present: Brian Copsey, Josh Lacy, B.J. Peters, Brady Shaul, Tracy Wiese (11/15/2021), Mary Winn.

2. Opening Procedures

2.1. Call to Order

Meeting was called to order at 6:00 pm

2.1.i. Oath of Office - Tracy Wiese

Dr. Regan swears in Tracy Wiese to fill the vacancy for the remainder of Brent Holliday's term (2023)

2.2. Roll Call

3. Pledge of Allegiance

4. Opening Meetings Act

5. Consent Agenda

A motion to approve the consent agenda was presented by Mary Winn, seconded by Josh Lacy. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

5.1. Minutes from the previous month's board meeting(s)

5.2. Approval of Claims/Bills

5.3. Board Policy Adoption

5.3.i. First Reading of Board Policies

5.3.ii. Second Reading of Board Policies

5.4. Personnel Items

5.4.i. Approval of Certified Contract(s)

5.4.i.1. Zzyzx Brown - Gering High School Welding & Automotive Instructor

5.5. Approve Corporate Resolution for **Platte Valley Bank** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.

5.6. Approve Corporate Resolution for **First State Bank / Riverstone Bank** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.

- 5.7. Approve Corporate Resolution for **Western States Bank** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.
- 5.8. Approve Corporate Resolution for **US Bank** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.
- 5.9. Approve Corporate Resolution for **Wells Fargo Corporate Trust** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.
- 5.10. Approve Corporate Resolution for **BOK Financial** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.
- 5.11. Approve Corporate Resolution for the **Nebraska Liquid Asset Fund** appointing Stacy Rodriguez, Finance Director for Gering Public Schools, as an Authorized Representative.
- 5.12. Approve transfer from General Fund to QCPUF Fund in the amount of \$2,585.50 to cover the bond payment due on December 15th.

6. Information

7. Reports and Discussions

- 7.1. Bulldogs Going Beyond - First Quarter Recognitions
 - 7.1.i. Jamie Connell, District-Wide Speech-Language Pathologist
Lauren Corey a Para at Geil Elementary honored Jamie Connell, District- Wide Speech-Language Pathologist for her contributions, dedications and acts of service in her department.
 - 7.1.ii. Deb Raines, GHS Registrar
Deb Raines was nominated for her commitment and service to Gering High School as registrar.
- 7.2. Student Teacher Recognition
Student teacher Martina Fontinot from Lincoln Elementary expressed her gratitude for the opportunity to fulfill her student teaching requirements with Gering Public Schools.
- 7.3. Cross Country Boys and Girls Recognition
Rick Marez presented a video honoring the cross-country track team and their achievements at district and state tournaments.
- 7.4. Building Report - Gering Junior High School
Students reported about STEM projects and Woods Exploration Projects Based Learning programs.
- 7.5. Curriculum/Personnel Committee Report
Mary Winn gave the Curriculum and Personnel Committee Report covering the major items discussed and under consideration by said committee.
- 7.6. Business/Facilities Committee Report
Josh Lacy gave the Business and Facilities Committee report covering the major items discussed and under consideration by said committee.
 - 7.6.i. Trial Balance Summary
 - 7.6.ii. Fund Balances
 - 7.6.iii. Schedule of Investments
 - 7.6.iv. Financial Statements

7.7. Negotiations Committee

Members of the committee provided the first report covering the major items discussed and under consideration.

7.8. Superintendent's Report

A monthly report was given by Dr. Regan covering the major items pertinent to the District, specifically the progress of Strategic Action Plan Developed 2021-22.

[View the detailed 2021-23 Strategic Action Plan HERE](#)

8. Action Items

8.1. Discuss, consider, and take all necessary action regarding payment to TeamMates of Nebraska in the amount of \$6,000 for services provided to GPS.

A motion to approve the payment to TeamMates of Nebraska in the amount of \$6000 for services provided to GPS. was presented by Brian Copsey, seconded by Brady Shaul. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

8.2. Discuss, consider and take all necessary action regarding approval of the NASB Superintendent Evaluation Tool.

A motion to approval of the NASB Superintendent Evaluation Tool. was presented by Josh Lacy, seconded by Mary Winn. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

8.3. Discuss, consider and take all necessary action regarding approval of Emergency Operations Plan (EOP).

A motion to approve payment of \$6000 to TeamMates of Nebraska for services provide to GPS. was presented by Brian Copsey, seconded by Brady Shaul. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

8.4. Discuss, consider and take all necessary action regarding a 1-year maintenance agreement with Engineered Controls for Gering Junior High, Lincoln Elementary, and the High School for the total amount of \$17,800.00.

A motion to to approve the NASB Superintendent Evaluation Tool was presented by Josh Lacy, seconded by Mary Winn. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

9. Patron Comments

NONE

10. Board Comments

The Board members shared positive remarks about the progress of the district in education, facilities and budgets.

11. Announcements of Upcoming Events for the Board

Future Board Meetings:

No Special Meetings/Work Sessions in November or December

December Regular Board Meeting - **Mon, Dec.20 at 6:00 p.m.** (City Council Chambers)

Tentative Committee Meeting Dates:

Personnel & Curriculum Committee - **Tue, Dec. 7 at 7:00 a.m.** (Central Office)

Policy Review Committee - **Tue, Dec. 7 at 4:30 p.m.** (Central Office)

Facilities & Finance Committee - **Thu, Dec. 9 at 4:30 p.m.** (Central Office)

State Education Conference - Wed, Nov 17 - Fri, Nov 19

12. Executive Session - Strategy session with respect to collective bargaining.

Board went into Executive Session at 8:03pm

A motion to to retreat into Executive Session at 8:03pm was presented by B.J. Peters, seconded by Brian Copsey. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

13. Reconvene from Executive Session

A motion to to close Executive Session at 8:34pm was presented by Brian Copsey, seconded by Brady Shaul. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese (11/15/2021): **Yea**, Mary Winn: **Yea**

14. Adjourn

Adjourned at 8:33pm

Payee Name	Account De	Check Date	Check Num	Amount	Fund
NASB ALIC/Workmen's		11/8/2021	204576	\$30,875.00	01
First Studer Contracted	#####		204577	\$70,204.56	01
Foos, Branc Mileage Re	#####		204578	\$211.96	01
Gering Pub Non Instruc	#####		204579	\$3,464.23	01
KSB School Legal Servic	#####		204580	\$748.00	01
Kubota Lea Supplies	#####		204581	\$618.43	01
Lavon Hooc Accounting	#####		204582	\$839.66	01
Melinda M: Other Expe	#####		204583	\$39.15	01
NASB - NE. Prof Devel	#####		204584	\$3,058.00	01
Nebraska D Prof Devel	#####		204585	\$0.00	01
Read Natur Supplies	#####		204586	\$690.00	01
School Hea Other Expe	#####		204587	\$2,057.15	01
Subway - G Prof Devel	#####		204588	\$74.94	01
Twin Cities Dues & Fee	#####		204589	\$250.00	01
Wal-Mart _ Other Expe	#####		204590	\$114.82	01
Wex Bank Gas & Oil	#####		204591	\$2,036.09	01
Your Theraj Supplies	#####		204592	\$87.00	01
Violette Bri Other Expe	#####		204593	\$100.00	01
Castaneda, Accounts P:	#####		204594	\$90.00	01
Sean Gross Accounts P:	#####		204595	\$90.00	01
Castaneda, Accounts P:	#####		204596	\$0.00	01
Sean Gross Accounts P:	#####		204597	\$0.00	01
David Castl Accounts P:	#####		204598	\$90.00	01
Griess, Dav Accounts P:	#####		204599	\$90.00	01
First State E Loan Repay	#####		204600	\$11,833.10	01
Balthazor, J Accounts P:	#####		204601	\$90.00	01
Tory Schwa Accounts P:	#####		204602	\$90.00	01
Ace Hardw: Supplies	#####		204603	\$635.86	01
Advance Se Other Expe	#####		204604	\$3,260.83	01
Airgas USA, Supplies	#####		204605	\$248.38	01
Arctic Air LI Supplies	#####		204606	\$2,112.92	01
Benzel Pest Supplies	#####		204607	\$204.10	01
Bluffs Physi Other Agen	#####		204608	\$7,061.81	01
Capital Busi Copier Cost	#####		204609	\$6,663.23	01
Chrome boc Supplies	#####		204610	\$1,488.75	01
City Of Geri Electricity	#####		204611	\$47,171.93	01
Connell, Jar Mileage Re	#####		204612	\$180.76	01
Cornerston District Sto	#####		204613	\$1,755.00	01
Crossroads Contracted	#####		204614	\$28.25	01
Dell Markei COMPUTER	#####		204615	\$20,804.82	01
Domino'S P Other Expe	#####		204616	\$63.89	01
Engineered Other Expe	#####		204617	\$3,450.00	01
ERH Technc Contracted	#####		204618	\$1,401.00	01
ESU13 Contracted	#####		204619	\$36,692.83	01
FBG Service Supplies	#####		204620	\$340.00	01
Floyd's Truc Supplies	#####		204621	\$557.74	01

Frank Parts Supplies	#####	204622	\$59.69	01
Generation Supplies	#####	204623	\$175.00	01
Gering Bakr Supplies	#####	204624	\$43.96	01
Gps Visa Supplies	#####	204625	\$6,345.18	01
Grease N G Supplies	#####	204626	\$158.40	01
Hi Perform:Supplies	#####	204627	\$27.20	01
Hillyard/SicDistrict Sto	#####	204628	\$11,910.09	01
Hilton - OM Prof Devel	#####	204629	\$2,114.00	01
Hollie Willi:Supplies	#####	204630	\$100.00	01
Internation Contracted	#####	204631	\$300.00	01
Johnson Ca Supplies	#####	204632	\$69.38	01
Kubota Lea Supplies	#####	204633	\$618.43	01
Linweld Supplies	#####	204634	\$384.83	01
Logoz Llc School/Con	#####	204635	\$182.00	01
Logoz, LLC School Imp	#####	204636	\$82.00	01
LRP PublicaSupplies	#####	204637	\$41.95	01
Medical EleFurniture/E	#####	204638	\$1,695.00	01
Menards Supplies	#####	204639	\$912.73	01
Moravek, MMileage Re	#####	204640	\$68.37	01
NASB - NE. Prof Devel	#####	204641	\$94.00	01
National BuSupplies	#####	204642	\$1,246.85	01
Nebraska S.Supplies	#####	204643	\$355.00	01
New Victor Prof Devel	#####	204644	\$479.94	01
NMC, Inc. Supplies	#####	204645	\$362.70	01
Pearson Tests	#####	204646	\$149.50	01
Perry, GuthLegal Servic	#####	204647	\$2,579.88	01
Philadelphi.Supplies	#####	204648	\$342.35	01
Presencele:Contracted	#####	204649	\$11,592.80	01
Protex CeniSupplies	#####	204650	\$93.10	01
Rick KinnanSupplies	#####	204651	\$144.80	01
School Hea Supplies	#####	204652	\$50.89	01
Scottsbluff Other Expe	#####	204653	\$4,411.57	01
Scottsbluff/School/Con	#####	204654	\$15.00	01
SDC PublicaVocational	#####	204655	\$256.00	01
ShoutPoint,Student Inf	#####	204656	\$120.75	01
Simply CleaSupplies	#####	204657	\$881.24	01
Snap-On In:Supplies	#####	204658	\$773.22	01
Snell ServicSupplies	#####	204659	\$265.00	01
Svoboda, MMileage Re	#####	204660	\$56.56	01
Taher, Inc Supplies	#####	204661	\$60.00	01
Team ChevSupplies	#####	204662	\$163.59	01
Tyler TechnContracted	#####	204663	\$29,697.00	01
Valley YoutContracted	#####	204664	\$1,980.00	01
Visa Dues & Fee	#####	204665	\$1,282.11	01
Wal-Mart_Consumabl	#####	204666	\$22.87	01
Nebraska UUnemployr	#####	2	\$7,816.88	03
Yolanda WiActivity Acc 11/4/2021	#####	9566	\$503.00	05

Castaneda, Officials	#####	9567	\$90.00	05
Perez, Step Officials	#####	9568	\$90.00	05
Griess, Dav Entry Fees	#####	9569	\$90.00	05
Alliance Pul Entry Fees	#####	9570	\$75.00	05
Bayard Pub Entry Fees	#####	9571	\$75.00	05
Cash-Wa DiActivity Acc	#####	9572	\$745.34	05
City of Geri Activity Acc	#####	9573	\$110.88	05
Concord ThActivity Acc	#####	9574	\$2,731.60	05
Eakes Offici Supplies	#####	9575	\$76.84	05
Eastwood AActivity Acc	#####	9576	\$79.66	05
Griess, Dav Entry Fees	#####	9577	\$0.00	05
Harder, BarActivity Acc	#####	9578	\$85.50	05
Johns, CarriActivity Acc	#####	9579	\$91.83	05
Logoz, LLC Activity Acc	#####	9580	\$2,325.00	05
New Victor Activity Acc	#####	9581	\$239.96	05
Pepsi Cola (Activity Acc	#####	9582	\$359.85	05
rSchool TocContracted	#####	9583	\$595.00	05
Sean Gross Officials	#####	9584	\$90.00	05
Shauna Sch Game Help	#####	9585	\$85.00	05
SpeechWireActivity Acc	#####	9586	\$180.00	05
Tory Schwa Officials	#####	9587	\$90.00	05
Varsity BraiActivity Acc	#####	9588	\$184.45	05
David Castl Officials	#####	9589	\$90.00	05
Hampton IrActivity Acc	#####	9590	\$1,632.00	05
Highway 2CActivity Acc	#####	9591	\$4,009.00	05
Violette BriActivity Acc	#####	9592	\$100.00	05
Whitney SoActivity Acc	#####	9593	\$219.00	05
Castaneda, Officials	#####	9594	\$0.00	05
Sean Gross Officials	#####	9595	\$0.00	05
Caitlin WhitActivity Acc	#####	9596	\$130.00	05
Cash-Wa DiActivity Acc	#####	9597	\$636.60	05
Castaneda, Officials	#####	9598	\$90.00	05
Cozad High Entry Fees	#####	9599	\$100.00	05
Culligan Of Activity Acc	#####	9600	\$161.00	05
David Castl Officials	#####	9601	\$90.00	05
Domino'S PActivity Acc	#####	9602	\$184.92	05
Gering BakrActivity Acc	#####	9603	\$65.99	05
Gering CivicActivity Acc	#####	9604	\$1,566.00	05
Gps Visa Activity Acc	#####	9605	\$7,996.86	05
Griess, Dav Officials	#####	9606	\$90.00	05
Katie Mose Activity Acc	#####	9607	\$541.90	05
Keith McCoActivity Acc	#####	9608	\$297.00	05
Korn King GActivity Acc	#####	9609	\$30.00	05
Logoz Llc Activity Acc	#####	9610	\$1,909.00	05
Marketing IActivity Acc	#####	9611	\$239.00	05
Nebraska FActivity Acc	#####	9612	\$414.00	05
New Victor LODGING	#####	9613	\$639.92	05

Panhandle Activity Acc #####	9614	\$46.00	05
Pepsi Cola (Activity Acc #####	9615	\$1,123.45	05
Peters, Bj Officials #####	9616	\$90.00	05
Pszanka, Br Officials #####	9617	\$90.00	05
Ricardo MaActivity Acc #####	9618	\$19.73	05
Schnell, Jar Officials #####	9619	\$225.00	05
Scottsbluff Activity Acc #####	9620	\$2,088.73	05
Stage PartnActivity Acc #####	9621	\$450.00	05
Taher, Inc Activity Acc #####	9622	\$60.00	05
Weborg 21 Activity Acc #####	9623	\$1,192.00	05
Westco Activity Acc #####	9624	\$69.72	05
Yolanda WiActivity Acc #####	9625	\$127.00	05
Petty Cash- Supplies 11/8/2021	1425	\$100.00	06
Wells FargcDebt Servic #####	5	\$32,542.93	07
Wells FargcDebt Servic #####	6	\$6,780.62	07
Wells FargcDebt Servic #####	2049	\$74,375.00	07
BOK FinancDebt Servic #####	2050	\$75,350.00	07
BOK FinancRedemptio #####	2051	\$269,650.00	07
BOK FinancDebt Servic #####	2052	\$0.00	07
BOK FinancRedemptio #####	2053	\$242,600.00	07
BOK FinancDebt Servic #####	2054	\$640,927.88	07
Kucirek EngOther Expe #####	5227	\$4,850.00	08
BOK FinancLoan Repay #####	1	\$0.00	09
BOK FinancDebt Servic #####	2	\$2,585.50	09

POLICY 205.2
GERING PUBLIC SCHOOLS
GERING, NE

POLICY ADOPTION

The board shall give notice of proposed policy changes or adoption of new policies by placing the item on the agenda of two regular board meetings. The proposed policy changes shall be distributed and public comment will be allowed at each meeting prior to final board action. This notice procedure shall be required except for emergency situations. If the board adopts a policy in an emergency situation, a statement regarding the emergency and the need for immediate adoption of the policy shall be included in the minutes. The board shall have complete discretion to determine what constitutes an emergency situation.

The final action taken to adopt the proposed policy shall be approved by a simple majority vote of the board at the next regular meeting after the meeting allowing public discussion. The policy will be effective on the later of the date of passage or the date stated in the motion.

In the case of an emergency, a new or changed policy may be adopted by a majority vote of a quorum of the board. The emergency policy shall expire at the close of the third regular meeting following the emergency action, unless the policy adoption procedure stated above is followed and the policy is reaffirmed.

Legal Reference: Neb. Statute 79-520 (Class III)
 79-521 (Class IV)
 79-522 (Class V)
 79-523 (Class VI)
 79-526
 84-712 et seq.
 NDE Rule 10.004.01A1

Cross Reference: 201.1 Board Powers and Responsibilities

POLICY 300.1
GERING PUBLIC SCHOOLS
GERING, NE

ROLE OF ADMINISTRATION

In this series of the board policy manual, the board defines the role and the employment of school district administrators. Policies in the 400 Series, "Employees," also apply to administrators unless a more specific policy exists in the 300 Series, "Administration."

School district administrators have been given a great opportunity and responsibility to manage the school district, to provide educational leadership, and to implement the educational philosophy of the school district. They are responsible for the day-to-day operations of the school district. In carrying out these operations, the administrators are guided by board policies, the law, the needs of the students, and the wishes of the citizens in the school district community.

It shall be the responsibility of the administrators to implement and enforce the policies of the board, to oversee employees, to monitor educational issues confronting the school district, and to inform the board about school district operations.

While the board holds the superintendent ultimately responsible for these duties, the principals are more directly responsible for educational results, for the administration of the school facilities, and for the employees.

The board and the administration shall work together to share information and decisions under the management team concept.

POLICY 301.1
GERING PUBLIC SCHOOLS
GERING, NE

STRUCTURE OF MANAGEMENT

The board and the administrators shall work together in making decisions and setting goals for the school district. This effort is designed to obtain, share, and use information to solve problems, make decisions, and formulate school district policies and regulations.

It shall be the responsibility of each administrator to fully participate in the management of the school district by investigating, analyzing, and expressing their views on issues. Those board members or administrators with special expertise or knowledge of an issue may be called upon to provide information. Each board member and administrator shall support the decisions reached on the issues confronting the school district.

The board shall be responsible for making the final decision in matters pertaining to the school district.

It shall be the responsibility of the superintendent to develop guidelines for cooperative decision-making.

Approved 02/17/2003

Reviewed 10/05/2015; 12/07/2021

Revised _____

POLICY 301.2
GERING PUBLIC SCHOOLS
GERING, NE

MANAGEMENT TEAM

The board considers all those who have a role in the recruitment or release of employees to be part of the management team. The management team shall be headed by the superintendent. The superintendent shall convene meetings to discuss school district policies, administrative procedures, and other business brought to the superintendent's attention.

The management team shall meet with the board upon the board's request or superintendent's recommendation to review overall operations of the school district and conditions affecting the management team. The management team shall have no relationship to the formal negotiating unit. In the event a member or members of the management team are unable to resolve a problem, a committee of one board member, one management team member, and the superintendent shall investigate the circumstances and make a recommendation. If the recommendation does not settle the matter, the board and the management team shall meet to resolve the matter. The board may seek the advice of outside management consultants to assist in resolving the matter.

**POLICY 301.3
GERING PUBLIC SCHOOLS
GERING, NE**

SUCCESSION OF AUTHORITY TO THE SUPERINTENDENT

In the absence of or inability to communicate with the superintendent, it shall be the responsibility of the other administrators to assume the superintendent's duties. The succession of authority to the superintendent shall be in this order **unless determined otherwise by the Board of Education:**

1. Director of Special Services
2. Director of Curriculum
3. Finance Supervisor

If the absence of the superintendent is temporary, the successor shall assume only those duties and responsibilities of the superintendent that require immediate action. If the board determines the absence of the superintendent will be a lengthy one, the board shall appoint an acting superintendent to assume the responsibilities of the superintendent. The successor shall assume the duties when the successor learns of the superintendent's absence or when assigned by the superintendent or the board.

References to "superintendent" in this policy manual shall mean the "superintendent or the superintendent's designee" unless otherwise stated in the board policy.

Cross Reference: 302 Superintendent

Approved 10/19/2009

Reviewed 10/05/2015

Revised 12/07/2021

POLICY 301.4
GERING PUBLIC SCHOOLS
GERING, NE

COMMUNICATION CHANNELS

Questions and problems shall be resolved at the lowest organizational level nearest to the complaint. School employees shall be responsible for conferring with their immediate supervisor on questions and concerns. Students and other members of the school district community shall confer with a certificated employee and then with the principal on questions and concerns.

If resolution is not possible by any of the above, individuals may bring it to the attention of the superintendent within five (5) school days of their discussion with the principal. If there is no resolution or plan for resolution by the superintendent within ten (10) school days of the individual's discussion with the superintendent, the individual may ask to have the question or problem placed on the board agenda. The action of the board will be final.

It shall first be the responsibility of the administrators to resolve questions and problems raised by the employees and the students they supervise and by other members of the school district community.

Legal Reference: Nebraska Statute 79-254 et seq.

Cross Reference: 204.12 Public Participation in Board Meetings
402.05 Employee Grievances
504.01 Student Due Process Rights
506.06 Student Publications
1005.01 Public Complaints

Approved 02/17/2003

Reviewed 10/05/2015; 12/07/2021

Revised _____

POLICY 302.1
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT QUALIFICATIONS, RECRUITMENT, APPOINTMENT

The board shall employ a superintendent to serve as the chief executive officer of the board, to conduct the daily operations of the school district, and to implement board policy with the power and duties prescribed by the board and the law.

The board shall consider applicants that meet or exceed the standards set by the Nebraska Department of Education and the qualifications established in the job description for the superintendent position. In employing a superintendent, the board shall consider the qualifications, credentials, and records of the applicants without regard to race, color, religion, sex, national origin, religion, age, or disability. The board will look closely at the training, experience, skill, and demonstrated competence of qualified applicants in making its final decision.

In choosing a superintendent, the board shall also consider the school district's educational philosophy, financial situation, organizational structure, education programs, and other factors deemed relevant by the board.

The board may contract for assistance in the search for a superintendent.

Legal Reference: 29 U.S.C. §§ 621-634 (1994).
42 U.S.C. §§ 2000e et seq. (1994).

Cross Reference: 201.01 Board Powers and Responsibilities
301 Administrative Structure

Approved 02/17/2003

Reviewed _____

Revised 12/07/2021

POLICY 302.2
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT CONTRACT AND CONTRACT NONRENEWAL

It shall be the responsibility of the board to provide the contract for the position of superintendent. The length of the contract for employment between the superintendent and the board shall be determined by the board, but shall not exceed three years. The contract will begin on July 1 and end on June 30. The contract shall state the terms of employment.

The superintendent serves the board as a probationary certificated employee, regardless of length of service. The superintendent's contract shall be deemed renewed and will remain in full force unless it is amended or not renewed. The superintendent and board may mutually agree to terminate the superintendent's contract at any time.

In the event of nonrenewal, termination or amendment of a contract, the board shall afford the superintendent appropriate due process, including notice of its intent by April 15. Unless continued by mutual written agreement according to statutory procedures, the board shall take final action on the contract by May 15.

If the superintendent wishes to resign, to be released from a contract, or to retire, the superintendent must comply with board policies dealing with retirement, release or resignation.

Legal Reference: Neb. Statute 79-824 et seq.

Approved 02/17/2003

Reviewed 12/07/2021

Revised _____

POLICY 302.3
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT SALARY AND OTHER COMPENSATION

The board has complete discretion to set the salary of the superintendent. It shall be the responsibility of the board to set the salary and benefits of the superintendent at a level that will include consideration of, but not be limited to, the economic condition of the school district and the training, experience, skill, and demonstrated competence of the superintendent. The salary shall be set at the beginning of each contract term.

In addition to the salary and benefits, the superintendent's actual and necessary expenses shall be paid by the school district when the superintendent is performing work-related duties. It shall be within the discretion of the board to pay dues to professional organizations for the superintendent. The information and professional relationships offered by these organizations are an important component in assisting the superintendent with the successful completion of his or her duties.

The board may approve the payment of dues and other benefits or compensation over and above the superintendent's contract. Approval of dues and other benefits or compensation shall be included in the records of the board in accordance with board policy.

Cross Reference: 302 Superintendent

Approved 02/17/2003

Reviewed 12/07/2021

Revised _____

POLICY 302.4
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT DUTIES

The board employs a superintendent of schools to serve as the chief executive officer of the board. The board delegates to the superintendent the authority to implement board policy and to execute decisions made by the board concerning the internal operations of the school district, unless specifically stated otherwise.

The superintendent shall be responsible for the implementation and execution of board policy and the observance of board policy by employees and students. The superintendent shall be responsible for overall supervision and discipline of employees and the education program.

In executing the above-stated duties, the superintendent shall consider the financial situation of the school district as well as the needs of the students. Specifically the superintendent:

1. Interprets and implements all board policies and all state and federal laws relevant to education;
2. Supervises, either directly or through delegation, all activities of the school system according to, and consistent with, the policies of the board;
3. Represents the board as a liaison between the school district and the community;
4. Establishes and maintains a program of public relations to keep the public well-informed of the activities and needs of the school district, effecting a wholesome and cooperative working relationship between the school district and the community;
5. Attends and participates in all meetings of the board, except when the superintendent's employment or salary is under consideration when the superintendent has been excused; ~~and makes recommendations affecting the school district;~~
6. Reports to the board on such matters as deemed **necessary** material to the understanding and proper management of the school district or as the board may request;
7. Assumes responsibility for the overall financial planning of the district and for the preparation of the annual budget, and submits it to the board for review and approval;

8. Establishes and maintains efficient procedures and effective controls for all expenditures of school district funds in accordance with the adopted budget, subject to the direction and approval of the board;
9. Files, or causes to be filed, all reports required by law;
10. Makes recommendations to the board for the selection of employees for the school district;
11. Makes and records assignments and transfers of all employees pursuant to their qualifications;
12. Employs such employees as may be necessary, within the limits of budgetary provisions and subject to the board's approval;
13. Recommends to the board, for final action, the promotion, salary change, demotion, or dismissal of any employee;
14. Prescribes rules for the classification and advancement of students, and for the transfer of students from one building to another in accordance with board policies;
15. Summons employees of the school district to attend such regular and occasional meetings as are necessary to carry out the education program of the school district;
16. Supervises methods of teaching, supervision, and administration in effect in the schools;
17. Conducts annual evaluations of those individuals who directly report to superintendent;
18. Attends such conventions and conferences as are necessary to keep informed of the latest educational trends;
19. Accepts responsibility for the general efficiency of the school system, for the **professional** development of the employees, and for the educational growth and welfare of the students;
20. Defines educational needs and formulates policies and plans for recommendation to the board;
21. Makes administrative decisions necessary for the proper functioning of the school district;
22. ~~Responsible for scheduling~~ **Assumes the responsibility for** the use of buildings and grounds by all groups and/or organizations;
23. Acts as the purchasing agent for the board, and establishes procedures for the purchase of books, materials, and supplies;

24. Approves vacation schedules for employees;
25. Conducts periodic district administration meetings; ~~and~~;
26. Performs other duties as may be assigned by the board;
27. Supervises the establishment or modification of the boundaries of school attendance **locations**, and transportation areas subject to approval of the board; **and**
28. Directs studies of buildings and sites, taking into consideration population trends and the educational and cultural needs of the district in order to ensure timely decisions by the board and the electorate regarding construction and renovation projects.

This list of duties shall not act to limit the board's authority and responsibility over the superintendent. In executing these duties and others the board may delegate, the superintendent shall consider the school district's financial condition as well as the needs of the students in the school district.

Cross Reference: 205 School Board Policy Process
 301 Administrative Structure

POLICY 302.5
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT EVALUATION

The board will conduct an ongoing evaluation of the superintendent's skills, abilities, and competence. At a minimum, the board will formally evaluate the superintendent twice in the first year and annually thereafter. The goal of the superintendent's formal evaluation is to ensure the education program for the students is carried out, promote growth in effective administrative leadership, clarify the superintendent's role, clarify the immediate priorities of the board, and develop a working relationship between the board and the superintendent.

The formal evaluation will be based upon the following principles:

1. The evaluation criteria shall be in writing, clearly stated and mutually agreed upon by the board and the superintendent. The criteria will be related to the job description and the school district's goals;
2. At a minimum, the evaluation process will be conducted annually at a time agreed upon;
3. Each board member shall have an opportunity to individually evaluate the superintendent, and these individual evaluations will be compiled into an overall evaluation by the entire board;
4. The board as a whole shall discuss its evaluation with the superintendent;
5. The board may discuss its evaluation of the superintendent in closed session upon a request from the superintendent if the board determines its discussion in open session will needlessly and irreparably injure the superintendent's reputation;
6. The individual evaluation by each board member, if individual board members so desire, will not be reviewed by the superintendent. Board members are encouraged to communicate their criticisms and concerns to the superintendent in the closed session; and
7. The board will complete the evaluation process by reaching consensus on goals or priorities for the superintendent for the next period of evaluation.

The board president will develop a written summary of the individual evaluations, including both the strengths and the weaknesses of the superintendent, and place it in the superintendent's personnel file to be incorporated into the next cycle of evaluations. This policy supports and

does not preclude the ongoing, informal evaluation of the superintendent's skills, abilities and competence.

Legal Reference: Neb. Statute 79-828

Cross Reference: 202.03 Board Self-Evaluation
204.06 Closed Sessions
302.01 Superintendent Qualifications, Recruitment, Appointment

Approved 02/17/2003

Reviewed 12/07/2021

Revised _____

POLICY 302.6
GERING PUBLIC SCHOOLS
GERING, NE

SUPERINTENDENT PROFESSIONAL DEVELOPMENT

The board encourages the superintendent to continue professional growth by being involved in professional organizations, attending conferences, continuing **his or her** education, and participating in other professional activities.

It shall be the responsibility of the superintendent to arrange the superintendent's schedule in order to enable attendance at various conferences and events. If a conference or event requires the superintendent to be absent from the office for more than three days, requires overnight travel, or involves unusual expenses, the superintendent shall bring it to the attention of the board president prior to attending the event.

The superintendent shall report to the board after an event.

Cross Reference: 303.07 Administrator Professional Development
 402.08 Employee Travel Compensation

Approved 02/17/2003

Reviewed _____

Revised 12/07/2021



Board of Education

2021-22 Meeting Schedule

Approval Pending: 12 / 20 / 2021

	Regular Meeting	Special Meeting	Curriculum Personnel Committee	Facilities Business Committee	Policy Committee
			Wiese Peters Winn	Copsey Lacy Shaul	Lacy Winn
	3rd Monday	4th Tuesday	1st Tuesday	1st Thursday	2nd Thursday
January	1/17	TBD	1/4	1/6	1/13
February	2/21	TBD	2/1	2/3	2/10
March	3/21	TBD	3/1	3/3	3/10
April	4/18	4/26	4/5	4/7	4/14
May	5/16	5/24	5/3	5/5	5/12
June	6/20	6/28	6/7	6/2	6/9
July	7/18	7/26	TBD	7/7	7/14
August	8/15	8/23	8/4*	8/4	8/11
September	9/12*	9/27	9/6	9/1	9/8
October	10/17	10/25	10/4	10/6	10/13
November	11/21	-----	11/1	11/3	11/10
December	12/19	-----	12/6	12/1	12/8
	*Sept is 2nd Monday	*June is 5th Tuesday	*Aug is Thurs meeting		

POLICY 204.12
GERING PUBLIC SCHOOLS
GERING, NE

PUBLIC PARTICIPATION IN BOARD MEETINGS

The board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board shall set time aside for citizen participation, either at a specific time during the meeting or during the discussion of agenda items. The board has the discretion to limit the amount of time set aside for public participation.

If the pressure of business or other circumstances dictate, the board president may decide to eliminate this practice at a particular meeting. The board president will recognize these individuals to make their comments at the appropriate time. The orderly process of the board meeting shall not be interfered with or disrupted. Only those speakers recognized by the board president shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments or another individual causing disruption may be asked to leave the board meeting.

Citizens wishing to address the board on a certain agenda item must notify the superintendent prior to the board meeting. Citizens wishing to present petitions to the board may do so at this time. However, the board will only receive the petitions and not act upon them or their contents.

Subjects for comment should involve areas within the board's proper responsibility. Discussion on unrelated matters is to be discouraged.

Individuals who have a complaint about employees may bring their complaint to the board only after they have followed board policy addressing citizens' complaints. Students who have a complaint may only bring their complaint to the board after they have followed board policy addressing students' complaints.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting. This material will be transmitted to the members of the board for their consideration.

Legal Reference: Nebraska Statute 84-1408 to 1414

Cross Reference: 201.7 School Board Liability
204.3 Public Hearings
204.10 Agenda
403.5 Public Complaints about Employees

Approved 1/20/03 Reviewed 2/23/15 Revised 9/14/09

Finance Report Dec 2, 2021**Sept-November**

<u>Fund</u>	<u>Description</u>	<u>Approved Budget 21-22</u>	<u>Expenses</u>	<u>% of Budget Spent</u>
1	General Fund	\$28,273,580.00	-\$5,465,170.20	19.30%
2	Depreciation Fund	\$506,856.00	\$0.00	0.00%
3	Employee Benefit Fund	\$136,500.00	-\$7,816.88	5.73%
5	Activity Fund	\$601,911.00	-\$142,113.48	24%
6	Cafeteria Fund	\$996,913.00	-\$237,984.31	23.87%
7	Bond Fund	\$3,915,988.00	-\$1,302,902.88	33.27%
8	Building Fund	\$669,164.00	-\$4,850.00	0.72%
9	QCPUF Fund	\$353,866.00	-\$2,585.50	0.73%
10	Cooperative Fund	\$0.00	\$0.00	0.00%
12	Fee Fund	\$32,593.00	\$0.00	0.00%

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16

GERING PUBLIC SCHOOLS

GERING, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2021



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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
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SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
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SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
BOARD OF EDUCATION
AUGUST 31, 2021

President	BJ Peters
Vice President	Brian Copsey
Members	Brady Shaul Mary Winn Brent Holliday Josh Lacy
Superintendent	Bob Hastings
Board Treasurer	Tim Meisner
Board Secretary	Shawna Payne



**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Scotts Bluff County School District No. 16
Gering Public Schools
Gering, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of August 31, 2021, 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 as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's basic financial statements. The supplementary information on pages 34 - 54 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 31 - 33 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The supplementary information on pages 34 - 37 and the schedule of expenditures of federal awards on pages 31 - 33 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 34 - 37 and the schedule of expenditures of federal awards on pages 31 - 33 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 38 - 54, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2021, on our consideration of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
November 5, 2021

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Instruction	13,635,686	11,669	899,564	(12,724,453)
Support services - students	412,698			(412,698)
Support services - staff	668,622			(668,622)
Support services - general administration	2,108,356			(2,108,356)
Central services	728,626			(728,626)
Operation and maintenance of plant	1,934,873			(1,934,873)
Student transportation	582,963		18,623	(564,340)
State categorical programs	252,126			(252,126)
Federal programs	2,216,100		1,999,370	(216,729)
School nutrition program	809,275	30,152	841,477	62,354
Capital outlay and maintenance	107,727			(107,727)
Redemption of principal	685,660			(685,660)
Interest payments	1,005,451			(1,005,451)
Bond service fees	2,700			(2,700)
Activities Fund support				
Student Fee Fund	355,308	357,769		2,461
Other disbursements	2,048			(2,048)
Total governmental activities	<u>25,508,219</u>	<u>399,590</u>	<u>3,759,034</u>	<u>(21,349,594)</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

				Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts				
Taxes				
Property				9,344,989
Homestead exemption				93,572
Carline tax				32,873
Motor vehicle taxes				911,408
Public power district sales tax				18,636
Fines and licenses				6,208
State aid				9,232,812
Other state receipts				1,019,995
Interest income				3,303
Other local receipts				284,231
Nonrevenue receipts				10,355
Total general receipts				20,958,383
Change in net position resulting from receipts and disbursements				(391,212)
NET POSITION, beginning of year				6,395,136
NET POSITION, end of year				6,003,924

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

				Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
ASSETS				
Cash and cash equivalents				2,561,768
Cash at county treasurer				3,058,681
Certificates of deposit				427,417
TOTAL ASSETS				6,047,866
LIABILITIES				
Other payables				43,942
TOTAL LIABILITIES				43,942
NET POSITION				
Restricted for				
Debt services				2,224,367
Capital projects				1,713,526
Nutrition program				307,519
Unrestricted				1,758,512
TOTAL NET POSITION				6,003,924
TOTAL LIABILITIES AND NET POSITION				6,047,866

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

	Major Funds						Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Student Fee Fund	Student Activity Fund		
DISBURSEMENTS (Continued)								
Support services - staff								
Instruction and curriculum development	349,238							349,238
Training	39,003							39,003
School library services	280,381							280,381
Support services - general administration								
Board of education	297,092							297,092
Executive administration	265,223							265,223
Office of the principal	1,546,041							1,546,041
Central services								
Fiscal services	728,626							728,626
Operation and maintenance of plant								
Operation of buildings	1,934,873							1,934,873
Student transportation								
Vehicle operation and purchasing - regular education	511,228							511,228
Vehicle operation and purchasing - SPED school age	71,735							71,735
State categorical programs	252,126							252,126
Federal programs	2,216,100							2,216,100
School nutrition program		809,275						809,275
Capital outlay and maintenance				107,727				107,727
Redemption of principal	42,660		643,000					685,660
Interest payments	4,672		1,000,779					1,005,451
Bond service fees			2,700					2,700
Student Fee Fund					1,800	353,508		355,308
Other disbursements	2,048							2,048
Total disbursements	<u>22,589,430</u>	<u>809,275</u>	<u>1,646,479</u>	<u>107,727</u>	<u>1,800</u>	<u>353,508</u>		<u>25,508,219</u>
NET CHANGE IN FUND BALANCES	(750,099)	119,853	331,827	(106,978)	9,924	4,261		(391,212)
FUND BALANCES, beginning of year	<u>3,458,264</u>	<u>187,666</u>	<u>1,892,540</u>	<u>800,964</u>	<u>13,593</u>	<u>42,109</u>		<u>6,395,136</u>
FUND BALANCES, end of year	<u>2,708,165</u>	<u>307,519</u>	<u>2,224,367</u>	<u>693,986</u>	<u>23,517</u>	<u>46,370</u>		<u>6,003,924</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

	Major Funds						Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Student Fee Fund	Student Activity Fund		
ASSETS								
ASSETS								
Cash and cash equivalents	460,930	280,940	1,713,525	64,824	25,996	15,553		2,561,768
Cash at county treasurer	2,487,134		571,537	10				3,058,681
Certificates of deposit	396,568					30,849		427,417
Due from other funds				629,152			(629,152)	
TOTAL ASSETS	3,344,632	280,940	2,285,062	693,986	25,996	46,402	(629,152)	6,047,866
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Other payables	(8,137)	(11,579)						(19,716)
Accounts payable	61,147				2,479	32		63,658
Due to other funds	583,457	(15,000)	60,695				(629,152)	
Total liabilities	636,467	(26,579)	60,695		2,479	32	(629,152)	43,942
FUND BALANCES								
Restricted for								
Debt services			2,224,367					2,224,367
Capital projects				1,713,526				1,713,526
Nutrition program		307,519						307,519
Committed				(1,019,540)	23,517	46,370		(949,653)
Assigned	446,928							446,928
Unassigned	2,261,237							2,261,237
Total fund balances	2,708,165	307,519	2,224,367	693,986	23,517	46,370		6,003,924
TOTAL LIABILITIES AND FUND BALANCES	3,344,632	280,940	2,285,062	693,986	25,996	46,402	(629,152)	6,047,866

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See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska (the District).

Reporting Entity

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

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

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

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

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

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

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

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

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

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Major Funds

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

Basis of Accounting

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

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

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

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

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

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

Equity Classification

Government-Wide Statements

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

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

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

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

SCOTT BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

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

Compensated Absences

Vacation pay is earned based on length of service. Vacation pay is recorded as a disbursement of the District as it is paid. Accumulated or vested vacation is not recorded in the accompanying financial statements at August 31, 2021, since the District is on the modified cash basis of accounting.

Sick pay is also earned on the basis of length of service. Sick pay does not vest and is recorded as a disbursement of the District when it is paid. Accrued sick pay is not recorded in the accompanying financial statements since it cannot be reasonably estimated and the District is on the modified cash basis of accounting.

Use of Estimates

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

New Accounting Pronouncements

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2019. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The District currently does not have any fiduciary activities that meet the new criteria. Activities not meeting this criterion will be reported as governmental funds. The District adopted GASB 84 in the current fiscal year.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

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

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

Governmental activities	2,989,185
Total cash and investments	2,989,185

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

Demand deposits	2,561,768
Certificates of deposit	427,417
Total cash and investments	2,989,185

Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2021, basic financial statements.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2021, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAF).

The NLAF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of return while preserving principal and maintaining liquidity, while investing only in instruments permitted by applicable Nebraska statutes. NLAF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAF Board of Trustees is elected from representatives of various participants in the fund. The NLAF Board of Trustees has engaged PFM Asset Management, LLC, as administrator and investment advisor. For a copy of the most recent audit report for the NLAF, contact NLAF at 1-877-667-3523 or via the NLAF website at <https://www.nlafpool.org/>.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk – Deposits (Continued)

Bank Deposits

As of August 31, 2021, all but one of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits. The District had \$1,085,223 of undercollateralized deposits at August 31, 2021.

NLAF Deposits

State law required collateralization of deposits with Federal depository insurance or with U.S. Treasury and U.S. Agency securities having an aggregate value at least equal to the balance of deposits. As of August 31, 2021, all of NLAF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAF's name.

Investments

The NLAF is a pooled cash account that invests primarily in U.S. government & agency obligations and repurchase agreements. The NLAF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAF. The NLAF is not insured or guaranteed by the Federal Depository Insurance Corporation or any other governmental agency.

At August 31, 2021, the District had \$- 0 - in NLAF investments. These investments consisted of government agency securities and repurchase agreements that were collateralized by U.S. government securities.

The District is exposed to risks noted below in relation to its investments in the NLAF. The District does not have a policy for these risks. The following NLAF risk policies below were taken from footnotes in the NLAF audit report.

Interest Rate Risk

The NLAF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2021, the date of the latest NLAF audit report, was 35 days.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. According to the latest audit report on the NLAF, as of May 31, 2021, the NLAF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law. As of May 31, 2021, the investment portfolio was comprised of investments that were, in aggregate, rated by Standard & Poor's (S&P) as shown in the table below. The rates include the ratings of collateral underlying repurchase agreements in effect at May 31, 2021.

<u>S&P Rating</u>	<u>Percent of Portfolio</u>
AA+*	28.18%
A-1+	5.96%
A-1	4.18%
Exempt**	58.63%
Not Rated***	3.05%

*Represents investments in obligations of the U.S. government or its agencies or instrumentalities, which are rated Aaa and AAA by Moody's Investor Service and Fitch Ratings, Inc., respectively, which are the highest category of credit ratings by each of those statistical rating organizations.

**Represents investments in U.S. Treasury securities, which are not considered to be subject to overall credit risk per GASB.

***Represents investments in certificates of deposit insured by the FDIC.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the NLAF will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The NLAF has no specific policy as to custodial credit risk. All of the underlying securities for the NLAF investments in repurchase agreements at May 31, 2021, the latest audit report date for the NLAF, were collateralized at 102% of the obligation's principal and interest value. In the event of default on the obligation to repurchase, the NLAF has the right to liquidate the collateral and apply the proceeds in satisfaction of the obligation.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Concentration of Credit Risk

The NLAIF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2021, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
BNP Paribas (NY) *	5.34%
Federal Farm Credit Banks	21.11%
Federal Home Loan Bank	8.09%
U.S. Treasury	53.29%

**This issuer is also counterparty to a repurchase agreement entered into by the Fund. This repurchase agreement is collateralized by U.S. Treasury Securities*

NOTE 3. RETIREMENT PLAN

Plan Description

The Scotts Bluff County School District No. 16 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public-school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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.

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

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

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019 to June 30, 2020, (and from July 1, 2020 through August 31, 2021). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$1,342,569.

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$14,796,803. Total covered payroll was \$13,593,698. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Bonds Payable - Public Offering Debt

On December 15, 2010, the District issued bonds for the construction of a new elementary school building. Total proceeds of the General Obligation Qualified School Construction Bond issuance were \$1,190,000. Principal is due in 2028 in one lump payment. Interest accrues at 6.909% and is payable in semi-annual installments due on June 1 and December 1 of each year. The balance on these bonds as of August 31, 2021, was \$1,190,000.

On September 3, 2014, the District issued advanced refunding bonds to pay off the Build America Bonds. Total proceeds of the General Obligation Refunding Bonds issuance were \$6,500,000. Principal payments are due in annual installments on December 1 of each year. Interest accrues at .600% to 3.375% and is payable annually. The balance on these bonds as of August 31, 2021, was \$240,000.

On September 3, 2014, the District issued advanced refunding bond to pay off the Build America Bonds. The proceeds of the General Obligation Refunding Bonds issuance were \$6,500,000. Principal payments are due in annual installments on December 1 of each year. Interest accrues at .600% to 3.375% and is payable annually. The balance on these bonds as of August 31, 2021 was \$630,000.

On June 15, 2018, the District issued bonds for the purpose of updating buildings in the District. Total proceeds of the Building Bond issuance were \$314,000. Principal payments are due in annual installments on June 15. Interest accrues at 2.000% to 5.000% and is payable in semi-annually installments on June 15 and December 15 of each year. The balance on these bonds as of August 31, 2021, was \$212,000.

On July 24, 2019, the District issued bonds for the purpose of refinancing 2014 bonds. Total proceeds of the Bond issuance were \$5,040,000. Principal payments are due in annual installments on December 1. Interest accrues at 2.000% to 3.000% and is payable in semiannually installments on June 1 and December 1 of each year. The balance on these bonds as of August 31, 2021, was \$5,010,000.

On October 3, 2019, the District issued \$26,235,000 General Obligation Refunding Bonds, Series 2019B partially refund debt maturing on December 1, 2019, of the \$24,000,000 General Obligation Bonds, Series 2017 and to pay costs relating to the issuance of the bonds. The interest rate on the bonds is 2.245% to 3.409% with a final maturity due December 1, 2046. Debt service payments are scheduled semi-annually at amounts that range from \$29,658 to \$403,366. The economic gain resulting from this refunding is \$3,007,740 (based upon NPV from delivery date). The difference in cash flow requirements to service the old debt of \$46,118,125 and the cash flows to service the new debt of \$41,283,322 is \$4,834,803. The balance on these bonds as of August 31, 2021 was \$25,495,000.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Bonds Payable - Public Offering Debt (Continued)

Changes in the District's bonds payable were as follows:

	Balance September 1, 2020	Additions	Payments	Balance August 31, 2021
Qualified School Bonds	1,190,000			1,190,000
G.O. Bonds 2014	475,000		235,000	240,000
G.O. Bonds 2017	700,000		70,000	630,000
Building Bonds 2018	315,000		103,000	212,000
G.O. Bonds 2019	5,010,000			5,010,000
G.O. Bonds 2019	25,730,000		235,000	25,495,000
Total bonds payable	<u>33,420,000</u>		<u>643,000</u>	<u>32,777,000</u>

Annual debt service requirements for next year to maturity for bonds payable are as follows:

Years Ending August 31,	Qualified School Bonds		
	Principal	Interest	Total
2022		78,647	78,647
2023		78,647	78,647
2024		78,647	78,647
2025		78,647	78,647
2026		78,647	78,647
2027 - 2031	<u>1,190,000</u>	<u>235,941</u>	<u>1,425,941</u>
Total	<u>1,190,000</u>	<u>629,177</u>	<u>1,819,177</u>

Year Ending August 31,	G.O. Bonds 2014		
	Principal	Interest	Total
2022	<u>240,000</u>	<u>4,800</u>	<u>244,800</u>
Total	<u>240,000</u>	<u>4,800</u>	<u>244,800</u>

Years Ending August 31,	G.O. Bonds 2017		
	Principal	Interest	Total
2022	260,000	12,600	272,600
2023	<u>370,000</u>	<u>11,100</u>	<u>381,100</u>
Total	<u>630,000</u>	<u>23,700</u>	<u>653,700</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Bonds Payable - Public Offering Debt (Continued)

Year Ending August 31,	Building Bonds 2018		
	Principal	Interest	Total
2022	105,000	5,089	110,089
2023	107,000	2,622	109,622
Total	<u>212,000</u>	<u>7,711</u>	<u>219,711</u>

Years Ending August 31,	G.O. Bonds 2019		
	Principal	Interest	Total
2022		150,300	150,300
2023	235,000	146,775	381,775
2024	240,000	139,650	379,650
2025	245,000	132,375	377,375
2026	260,000	124,800	384,800
2027 - 2031	1,755,000	486,225	2,241,225
2032 - 2037	2,275,000	175,125	2,450,125
Total	<u>5,010,000</u>	<u>1,355,250</u>	<u>6,365,250</u>

Loans Payable - Direct Borrowing Debt

On October 23, 2018, the District entered into a loan agreement with First State Bank of Scottsbluff, Nebraska, for the purchase of a new bus. Total proceeds of the loan were \$216,245. Payments are \$11,833 a month. Interest is at 3.640%. The balance on this loan as of August 31, 2021, was \$101,723.

Changes in the District's long-term debt were as follows:

	Balance September 1, 2020	Additions	Payments	Balance August 31, 2021
First State Bank Loan	<u>144,383</u>	<u> </u>	<u>42,660</u>	<u>101,723</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Loans Payable - Direct Borrowing Debt (Continued)

Annual debt service requirements for the next year to maturity are as follows:

August 31,	Principal	Interest	Total
2022	240,000	798,762	1,038,762
2023	245,000	793,318	1,038,318
2024	590,000	783,945	1,373,945
2025	605,000	770,531	1,375,531
2026	615,000	756,455	1,371,455
2027 - 2031	3,175,000	3,538,648	6,713,648
2032 - 2036	3,665,000	3,045,312	6,710,312
2037 - 2048	<u>16,360,000</u>	<u>3,225,058</u>	<u>19,585,058</u>
Total	<u>25,495,000</u>	<u>13,712,028</u>	<u>39,207,028</u>

NOTE 5. 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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 6. COMMITMENTS AND CONTINGENCIES

The District participates in numerous federal and state assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. BUDGET COMPLIANCE

Following is a summary of the actual and budget amounts by fund:

	Budget	Actual	Variance Favorable (Unfavorable)
General Fund	22,592,000	22,587,382	4,618
Depreciation Fund	437,073		437,073
Employee Benefit Fund	111,485	2,048	109,437
School Nutrition Fund	964,511	809,275	155,236
Bond Fund	3,125,263	1,646,479	1,478,784
Special Building Fund	540,772	107,727	433,045
Activities Fund	600,000	353,508	246,492
Student Fee Fund	21,785	1,800	19,985
	<u>28,392,889</u>	<u>25,508,219</u>	<u>2,884,670</u>

NOTE 8. INTERFUND LOANS

The following schedule provides for the amounts due to/from applicable funds:

	Due to	Due from
General Fund		583,457
School Lunch Fund		(15,000)
Bond Fund		60,695
Special Building Fund	<u>629,152</u>	
	<u>629,152</u>	<u>629,152</u>

The loan was made to cover a debt payment. There are no definite plans for repayment and no interest charged.

NOTE 9. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Gering, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. TAX ABATEMENTS (Continued)

Information relevant to the tax abatements impacting the District for the year ending August 31, 2021, is as follows:

Total TIF valuation 2020	17,540,082
District's total levy	1.2999
District share of tax abatement	228,004

NOTE 10. RESTATEMENT – GASB 84

As disclosed in Note 1, the District implemented GASB 84 during the year ended August 31, 2021. The effect of this implementation resulted in a beginning balance adjustment to the governmental activities net position of \$42,109. This reflected the change from reporting the Activities Fund from a fiduciary fund type to a major governmental fund.

NOTE 11. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In June 2017, GASB issued Statement 87, Leases. This statement is effective for the fiscal years beginning after June 15, 2021. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 12. SUBSEQUENT EVENTS

The COVID-19 (Coronavirus) outbreak has prompted global concern. Consequently, the District may experience a loss in revenue sources due to the economic impacts of the virus, or may experience an increase in costs to provide services. An estimate of the effect of the COVID-19 pandemic cannot be made at this time.

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 4, 2021, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Award Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Education</u>			
Passed through Nebraska Department of Education			
Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	S010A160027	84.010	502,750
Special Education Cluster (IDEA)			
IDEA Enrollment/Poverty	H027A160079	84.027	
IDEA Base	H027A1160079	84.027	373,699
IDEA Base Preschool	H173A160077	84.173	10,798
Total Special Education Cluster			<u>887,247</u>
Federal Vocational and Applied Technology Education (Carl Perkins)	V048A160027	84.048	22,511
Title II, Part A NCLB Teacher Quality Grants	S367A160026	84.367	140,249
Title IV, Part A Student Support and Academic Enrichment	S424A190028	84.424A	
Nebraska Thursdays 2019 Mini Grants	20-4500-00-13-079-0016	10.575	
Elementary and Secondary School Emergency Relief Fund- ESSER Cares Act COVID-19	S425D2000048	84.425	<u>1,144,982</u>
			<u>2,194,989</u>
Total U.S. Department of Education			<u>2,194,989</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Award Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education			
Child Nutrition Cluster			
National School Lunch Program	79-0016-000	10.555	25,968
Summer Food Service Program for Child	79-0016-000	10.559	794,202
Special Milk Program	79-0016-000	10.556	6,025
Total Child Nutrition Cluster			<u>826,195</u>
Passed through Nebraska Department of Social Services			
Food Distribution Program	79-0016-000	10.555	<u>70,875</u>
Total U.S. Department of Agriculture			<u>897,070</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Education			
Medicaid Administrative Activities	79-0016-000	93.778	<u>94,546</u>
Total U.S. Department of Health and Human Services			<u>94,546</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>3,186,605</u></u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2021

NOTE A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards is prepared on the basis of cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Certain federal program expenditures are based on allowable cash disbursements specifically identified as federal program costs in the District's accounts or allowable indirect costs from District accounts not specifically identified as federal program costs, or a combination of direct and indirect costs.

NOTE B. FEDERAL EXPENDITURES

Federal reimbursements for the National School Lunch Program (10.553, 10.555, and 10.556), Summer Food Service Program for Children (10.559), and Medicaid Administrative Activities (93.778) are based on approved rates for services provided and are not reimbursements for specific expenditures. Therefore, this amount represents cash received rather than federal expenditures.

NOTE C. CONTINGENCIES

The District receives funds under various federal grant programs and such assistance is to be disbursed in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE D. SUBRECIPIENTS

The District expended no awards to subrecipients during the year.

NOTE E. FOOD DONATION

The amounts shown for the Food Distribution Program is the value of the free commodities received by the District during the year.

NOTE F. INDIRECT COSTS

For certain federal programs, the District may be allowed to utilize an indirect cost rate as determined by the federal program or a negotiated indirect cost rate. The District may otherwise utilize a de minimis indirect cost rate when allowed by the federal program. For these federal programs, federal expenditures included amount determined as indirect costs. The District did not utilize any indirect cost rate to determine indirect costs. As such, federal expenditures reported do not include any indirect costs.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds				
		General	Depreciation	Employee	Reclassifi-	Total
		Fund	Fund	Fund	cations	
RECEIPTS						
Local sources						
Taxes						
	Property	7,476,329				7,476,329
	Carline tax	26,551				26,551
	Public power district sales tax	18,636				18,636
	Motor vehicle taxes	904,547				904,547
	Interest income	3,658	1,678	4		5,340
	Local license fees and fines	122,530				122,530
	Miscellaneous local receipts	93,079				93,079
County sources						
	County fines and license fees	6,208				6,208
	State receipts	11,176,385				11,176,385
	Federal receipts	1,999,370				1,999,370
	Nonrevenue receipts	10,355				10,355
	Total receipts	21,837,649	1,678	4		21,839,331
DISBURSEMENTS						
Instruction						
	Regular instruction	9,206,026				9,206,026
	Limited English proficiency programs	35,001				35,001
	Poverty programs	1,967,237				1,967,237
	Special education instructional programs - school age	2,304,591				2,304,591
	Special education instructional programs - ages 3 - 5	82,638				82,638
	Special education instructional programs - ages 0 - 2	36				36
	Summer school	40,157				40,157

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds			
		General	Depreciation	Employee	
		Fund	Fund	Benefit	Reclassifi-
				Fund	cations
					Total
DISBURSEMENTS (Continued)					
Support services - students					
	Guidance services	623			623
	Health services	182,047			182,047
	Psychological services - SPED school age	215			215
	Speech therapy - SPED school age	163,126			163,126
	Speech therapy - SPED ages 3 - 5	5,056			5,056
	Occupational therapy - SPED school age	13,186			13,186
	Occupational therapy - SPED ages 0 - 3	246			246
	Physical therapy - SPED school age	40,415			40,415
	Deaf and hard of hearing - SPED school age	7,784			7,784
Support services - staff					
	Instruction and curriculum development	349,238			349,238
	Training	39,003			39,003
	School library services	280,381			280,381
Support services - general administration					
	Board of education	297,092			297,092
	Executive administration	265,223			265,223
	Office of the principal	1,546,041			1,546,041
Central services					
	Fiscal services	728,626			728,626
Operation and maintenance of plant					
	Operation of buildings	1,934,873			1,934,873
Student transportation					
	Vehicle operation and purchasing - regular education	511,228			511,228
	Vehicle operation and purchasing - school age SPED	71,735			71,735

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds				
		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
DISBURSEMENTS (Continued)						
	State categorical programs	252,126				252,126
	Debt service	47,332				47,332
	Federal programs	2,216,100				2,216,100
	Other disbursements			2,048		2,048
ω	Total disbursements	22,587,382	_____	2,048	_____	22,589,430
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS						
		(749,733)	1,678	(2,044)	_____	(750,099)
NET CHANGE IN FUND BALANCES						
		(749,733)	1,678	(2,044)	_____	(750,099)
FUND BALANCE, beginning of year						
		3,010,970	435,917	11,377	_____	3,458,264
FUND BALANCE, end of year						
		2,261,237	437,595	9,333	_____	2,708,165

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

		Major Funds				
		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
ASSETS						
ASSETS						
	Cash and cash equivalents	410,570	41,027	9,333		460,930
	Cash at county treasurer	2,487,134				2,487,134
	Certificates of deposit		396,568			396,568
	TOTAL ASSETS	<u>2,897,704</u>	<u>437,595</u>	<u>9,333</u>		<u>3,344,632</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
	Other payables	(8,137)				(8,137)
	Accounts payable	61,147				
	Due to other funds	583,457				583,457
	TOTAL LIABILITIES	<u>636,467</u>				<u>575,320</u>
FUND BALANCE						
	Assigned		437,595	9,333		446,928
	Unassigned	2,261,237				2,261,237
	Total fund balances	<u>2,261,237</u>	<u>437,595</u>	<u>9,333</u>		<u>2,708,165</u>
	TOTAL LIABILITIES AND FUND BALANCE	<u>2,897,704</u>	<u>437,595</u>	<u>9,333</u>		<u>3,283,485</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,010,970</u>
RECEIPTS		
Local sources		
Taxes		
1110 Property taxes - general purpose	9,176,473	7,476,329
1115 Carline tax	50,000	26,551
1120 Public power district sales tax	53,000	18,636
1125 Motor vehicle taxes	1,038,000	904,547
1510 Interest received	3,000	3,658
1911 Local license fees and fines	14,000	122,530
1990 Miscellaneous local receipts	195,000	93,079
Total local sources	<u>10,529,473</u>	<u>8,645,330</u>
County sources		
2110 County fines and license fees	<u>140,000</u>	<u>6,208</u>
State sources		
3110 State aid	9,125,586	9,001,054
3120 Special education	1,100,000	899,564
3125 Special education transportation	22,500	18,623
3130 Homestead exemption		393,012
3131 Property tax credit		351,760
3180 Pro-rate motor vehicle	30,000	28,816
3400 State apportionment	310,000	242,730
3510 Sixpence grant		206,086
3535 Payments for high ability learners	12,000	3,677
3500 Other state categorical programs	6,000	10,614
3990 Other state receipts	7,500	
Total state sources	<u>10,613,586</u>	<u>11,176,385</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

		Original and Final Budget	Actual
RECEIPTS (Continued)			
	Federal sources		
4212	Title I, Part A: Support for Improvement		419,082
4508	Title I, Part D Education of Neglected, Delinquent, or at Risk Youth	1,500	
4509	Title II, Part A ESSA Supporting Effective Instruction	(180,000)	64,272
4512	IDEA Part B (611) Base Allocation	870,000	188,064
4519	IDEA Enrollment/Poverty		12,801
4524	Other federal noncategorical receipts	70,000	1,081,942
4525	Federal Vocational and Applied Technology Education (Carl Perkins)	18,500	18,664
4708	Medicaid in public schools	15,000	71,874
4709	Medicaid Administrative Activities (MAAPS)	140,000	94,546
4969	Title IV, Part A		29,125
4531	Title IV, Part B		19,000
	Total federal sources	<u>935,000</u>	<u>1,999,370</u>
	Nonrevenue receipts		
5300	Sale of property	5,000	800
5301	Insurance adjustment	10,000	
5690	Other receipts	50,000	9,555
	Total nonrevenue receipts	<u>65,000</u>	<u>10,355</u>
	Total receipts	<u>22,283,059</u>	<u>21,837,649</u>
TOTAL FUNDS AVAILABLE			24,848,619
DISBURSEMENTS			
	Instruction		
1100	Regular instruction	10,896,815	9,206,026
1150	Limited English proficiency programs		35,001
1160	Poverty programs	707,775	1,967,237
1200	Special education instructional programs - school age	2,711,968	2,304,591

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

		Original and Final Budget	Actual
DISBURSEMENTS (Continued)			
Instruction (Continued)			
1291	Special education instructional programs - ages 3 - 5	65,720	82,638
1292	Special education instructional programs - ages 0 - 2	12,500	36
1300	Summer school	50,000	40,157
Support services - students			
2120	Guidance services	407,441	623
2130	Health services	147,459	182,047
2141	Psychological services SPED school age		215
2151	Speech therapy - SPED school age		163,126
2152	Speech therapy - SPED ages 3 - 5		5,056
2161	Occupational therapy - SPED school age	2,000	13,186
2163	Occupational therapy - SPED ages 0 - 3		246
2171	Physical therapy - SPED school age	4,500	40,415
2181	Visually impaired - SPED school age	500	
2191	Deaf and hard of hearing - SPED school age		7,784
Support services - staff			
2212	Instruction and curriculum development	850,300	349,238
2213	Training	83,900	39,003
2222	School library services	325,700	280,381
Support services - general administration			
2310	Board of education	154,240	297,092
2320	Executive administration	278,600	265,223
2330	District legal services	8,000	
2410	Office of the principal	1,354,360	1,546,041
Central services			
2510	Fiscal services	339,520	728,626
Operation and maintenance of plant			
2610	Operation of buildings	1,853,800	1,934,873
2650	Vehicle operation, maintenance, and purchasing		
Student transportation			
2710	Vehicle operation and purchasing - regular education	539,100	511,228
2712	Vehicle operation and purchasing - school age SPED	50,000	71,735
3000	After school program	25,000	

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
3500 State categorical programs	258,828	252,126
5000 Debt service		47,332
Federal programs		
6200 Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies	696,925	502,750
6230 Title I, Part D, Subpart 2 Prevention & Intervention Programs for Children & Youth who are Neglected, or At-Risk	36,644	
6996 CARES Act	50,000	1,144,982
6310 Title II, Part A ESEA/ESSA Supporting Effective Instruction	130,516	140,249
6405 IDEA Part B Special Education	24,500	373,699
6402 IDEA Part B (611) Base Allocation Transportation	125,849	
6407 IDEA Preschool (619) Base Allocation Transportation	10,420	10,798
6410 IDEA Enrollment/Poverty (611) Quality Program review	294,482 163,282	
6700 Federal Vocational and Applied Technology Education (Carl Perkins)	19,355	22,511
6910 Native American Education	4,000	
6968 Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	67,928	
6690 Other federal programs	(184,927)	21,111
8000 Transfers out	25,000	
Total disbursements	22,592,000	22,587,382
FUND BALANCE, end of year		2,261,237

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>410,570</u>
County treasurers		
Scotts Bluff		2,487,134
Payroll withholdings payable		8,137
Accounts payable		(61,147)
Due to/from other funds		<u>(583,457)</u>
		<u>1,850,667</u>
 TOTAL FUND BALANCE		 <u><u>2,261,237</u></u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>435,917</u>
RECEIPTS		
Interest received	<u>4,000</u>	<u>1,678</u>
TOTAL FUNDS AVAILABLE		<u>437,595</u>
DISBURSEMENTS		
Capital outlay	<u>437,073</u>	<u> </u>
FUND BALANCE, end of year		<u>437,595</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		41,027
Certificates of deposit		<u>396,568</u>
		<u>437,595</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>11,377</u>
RECEIPTS		
Interest received	10	4
Transfers in	<u>100,000</u>	<u> </u>
Total receipts	<u>100,010</u>	<u> 4</u>
TOTAL FUNDS AVAILABLE		<u>11,381</u>
DISBURSEMENTS		
Employee benefits paid	<u>111,485</u>	<u>2,048</u>
FUND BALANCE, end of year		<u>9,333</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>9,333</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>187,666</u>
RECEIPTS		
Lunchroom sales	29,100	30,152
Federal School Lunch Program	795,700	826,195
Other federal categorical receipts	4,400	4,500
State subsidy	5,200	5,391
Interest	100	112
Other local revenue	<u>60,500</u>	<u>62,778</u>
Total receipts	<u>895,000</u>	<u>929,128</u>
 TOTAL FUNDS AVAILABLE		 <u>1,116,794</u>
DISBURSEMENTS		
Salaries		12,980
Employee benefits		2,335
Purchased services	964,511	767,749
Supplies and materials		2,740
Capital outlay		22,234
Other		<u>1,237</u>
Total disbursements	<u>964,511</u>	<u>809,275</u>
 FUND BALANCE, end of year		 <u>307,519</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		280,940
Accounts payable		<u>26,579</u>
		<u>307,519</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>1,892,540</u>
RECEIPTS		
Local property taxes	1,760,000	1,777,205
Carline tax	6,300	6,322
Interest	3,000	(2,953)
Other local receipts	4,400	4,437
Homestead exemption	93,000	93,572
Property tax credit	91,000	91,455
Other state receipts	1,000	1,407
Pro-rate motor vehicle	7,000	6,861
Total receipts	<u>1,965,700</u>	<u>1,978,306</u>
TOTAL FUNDS AVAILABLE		<u>3,870,846</u>
DISBURSEMENTS		
Other expenses	5,200	2,700
Redemption of principal	1,899,063	643,000
Debt service interest	<u>1,221,000</u>	<u>1,000,779</u>
Total disbursements	<u>3,125,263</u>	<u>1,646,479</u>
FUND BALANCE, end of year		<u>2,224,367</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		1,713,525
County treasurers		
Scotts Bluff		571,537
Due to other funds		<u>(60,695)</u>
TOTAL FUND BALANCE		<u>2,224,367</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>800,964</u>
RECEIPTS		
Transfers from General Fund	<u>5,000</u>	<u>749</u>
Total receipts	<u><u>5,000</u></u>	<u><u>749</u></u>
TOTAL FUNDS AVAILABLE		<u>801,713</u>
DISBURSEMENTS		
Capital outlay	<u>540,772</u>	<u>107,727</u>
Total disbursements	<u><u>540,772</u></u>	<u><u>107,727</u></u>
FUND BALANCE, end of year		<u><u>693,986</u></u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		64,824
Due from other funds		629,152
County treasurers		
Scotts Bluff		<u>10</u>
TOTAL FUND BALANCE		<u><u>693,986</u></u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
STUDENT FEE FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>13,593</u>
RECEIPTS		
Interest		55
Extracurricular activity fees	<u> </u>	<u>11,669</u>
Total receipts		<u><u>11,724</u></u>
TOTAL FUNDS AVAILABLE		<u>25,317</u>
DISBURSEMENTS		
Purchased services	<u>21,785</u>	<u>1,800</u>
FUND BALANCE, end of year		<u><u>23,517</u></u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		25,996
Accounts payable		<u>(2,479)</u>
TOTAL FUND BALANCE		<u><u>23,517</u></u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>42,109</u>
RECEIPTS	<u>530,099</u>	<u>357,769</u>
TOTAL FUNDS AVAILABLE		<u>399,878</u>
DISBURSEMENTS	<u>600,000</u>	<u>353,508</u>
FUND BALANCE, end of year		<u>46,370</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		15,552
Certificate of deposit		30,849
Accounts payable		<u>(31)</u>
		<u>46,370</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

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

Budget Compliance

All funds are in compliance for 2021.

For the year ended August 31, 2020, disbursements exceeded appropriations in the Bond Fund and Cooperative Fund in the amount of \$24,637,555 and \$3,106.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts under disbursements - financial reporting basis	
General Fund	<u>(750,099)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(749,733)
Depreciation Fund	1,678
Employee Benefit Fund	<u>(2,044)</u>
	<u>(750,099)</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/21
Revolving Fund	31,475		570	30,905
Odyssey of the Mind	4,835			4,835
Lincoln General	8,396	3,301	810	10,887
Lincoln McFunds	1,280			1,280
Lincoln Student Council	721	439	(3,722)	4,882
Activities Director	(100,204)	19,752	13,897	(94,349)
Activity Tickets	100,469	3,005		103,474
Northfield General	12,975	1,173	(408)	14,556
Geil Building Fund	3,074	1,156	636	3,594
Geil Student Leadership		1,062		1,062
Football Program	(19,836)	10,238	18,780	(28,378)
High School All-School Plays	(1,024)	600	2,618	(3,042)
High School Band	(187)	1,701	1,784	(270)
High School Building Use	25,598	4,329	19,526	10,401
GHS Booster Club	(277)			(277)
High School Chorus	382			382
FCCLA Club	362			362
High School Concessions	13,653	22,772	23,669	12,756
High School G Club	471			471
High School GGAA	6,987	1,204	535	7,656
High School General Fund	364	4,315	2,540	2,139
High School NHS	163	739	751	151
High School Spanish Club	1,016			1,016
High School Student Council	1,948	2,216	2,003	2,161
High School Yearbook	10,825	22,312	16,410	16,727
High School Mock Trial	(4,177)	125	100	(4,152)
High School German Club	1,999	723	699	2,023
High School Journalism	(475)	320		(155)
High School Woods	15,479	8,163	2,753	20,889
High School Future Business Leaders	(8,005)		20	(8,025)
High School Wendy's Endowment	3,496			3,496
Key Club	1,383		209	1,174
Leo Club	1,826		168	1,658
GHS Child Study Team	49			49
Harmony	2,772	2,810	2,697	2,885
Softball Boosters/Parents	11,547	5,100	5,658	10,989
High School Athletics Fund	90,714	11,974	6,644	96,044
High School Courtesy	446	94	50	490

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/21
Interact	774			774
High School Speech	(22,819)	717	4,358	(26,460)
High School Auto	7,081	934		8,015
Tri M Music Society	(75)			(75)
Knitters Club	413			413
HS Freshman Student Council	1,083			1,083
Freshman Academy Fund	604			604
Don Childs Scholarship	8,458			8,458
Class of 1989	530			530
Class of 1997	273			273
Class of 2001	606			606
Class of 2003	53			53
Class of 2004	207			207
Class of 2005	598			598
Class of 2006	791			791
Class of 2007	403			403
Class of 2008	446			446
Class of 2009	350			350
Class of 2011	1,991			1,991
Class of 2012	1,639			1,639
Class of 2013	(347)			(347)
Class of 2014	458			458
Class of 2015	1,670			1,670
Class of 2016	2,937			2,937
Class of 2017	2,660			2,660
Class of 2018	1,765			1,765
Class of 2019	2,676			2,676
Class of 2020	6,386		3,875	2,511
Class of 2021	590	5,820	2,017	4,393
Class of 2022	40	1,355		1,395
Class of 2023		145		145
Class of 2024		40		40
High School Color Guard	1,006	430	1,132	304
High School Journalism	181			181
Cedar Canyon Booster Club	197			197
High School Cross Country	(7,069)	3,025	3,351	(7,395)
High School Girls' Golf	(21,955)	360	2,245	(23,840)

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/21
Volleyball	(26,490)	10,936	11,710	(27,264)
Boys' Basketball	10,938	5,181	6,458	9,661
Junior High One Act Play	(98)			(98)
Girls' Basketball	12,203	6,451	9,324	9,330
Wrestling	(34,897)	1,638	5,815	(39,074)
Boys' Swimming	(37,405)		6,386	(43,791)
Girls' Swimming	(40,467)		6,386	(46,853)
Boys' and Girls' Track	(53,895)	678	2,870	(56,087)
Athletic Equipment	2,250			2,250
Boys' Tennis	(8,178)		2,095	(10,273)
Girls' Tennis	(11,889)		3,621	(15,510)
High School Boys' Golf	(19,037)		1,174	(20,211)
High School Spirit Squad	(1,103)			(1,103)
High School Drug-Free	7			7
High School FFA			344	(344)
Scholarship	2,084			2,084
High School Girls' Softball	(40,570)	1,500	7,040	(46,110)
Boys' Soccer	(19,410)	1,727	2,032	(19,715)
Girls' Soccer	(14,837)	2,340	3,019	(15,516)
Art Club	575	425	437	563
Book Club	137		140	(3)
Science Club	1,776			1,776
Wellness	140			140
Dance Team	(1,200)		1,091	(2,291)
Sugar Valley Tech Sumit	4,627			4,627
Junior High General Fund	(1,707)	5,837	2,717	1,413
Junior High Student Council	2,873	789	1,604	2,058
Junior High Towel Fund	2,330	130	2,414	46
Junior High Yearbook	2,550	2,421	3,544	1,427
Junior High Builders Club	2,109	1,795	560	3,344
National Junior Honor Society	1,021			1,021
Quiz Bowl	(197)	150		(47)
Math Club	1,336	150	110	1,376
Junior High Newspaper	(50)			(50)
National Forensic League	29			29
Health Occupation Student Association	4,576	2,320	2,465	4,431
Freshmen Entrepreneur	512			512

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2021

	Balance 9/1/20	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/21
Culinary Arts	(13)	133	100	20
High School Musical	11,609	15,574	13,429	13,754
High School Bulldog Wrestling	(3,962)	9,800	5,744	94
High School Bulldog Basketball	(259)	12,187	11,226	702
High School Bulldog Football	5,525	6,461	6,306	5,680
High School Excess Class Dues	(241)			(241)
Bulldog Girls' Golf	167	2,578	1,500	1,245
Bulldog Girls' Basketball	14,558	5,897	7,458	12,997
Wrestling Booster				
Soccer Boosters	1,102	5,155	4,473	1,784
Bulldog Spirit Squad	774	21,274	17,238	4,810
Bulldog Track	(90)	4,490	4,726	(326)
Bulldog Boys' Golf	3,132	7,213	4,128	6,217
Volleyball Boosters	9,638	13,278	12,063	10,853
Bulldog Speech	11	655	1,339	(673)
Booster Cross Country	5,456	9,329	7,945	6,840
Soccer Girls' Boosters	13,295	8,641	5,142	16,794
Preschool Boosters	5,323	7,372	3,124	9,571
Girls' Cross Country Booster				
Bulldog Boys' Tennis	804	679	291	1,192
Bulldog Girls' Tennis	272	176		448
Bulldog DECA	(3,680)	150	200	(3,730)
Dance Bulldog	9,099	7,221	9,045	7,275
Bulldog One Act Play	4,570	970	1,647	3,893
Mock Trial	385			385
Bulldog Leadership	97			97
Gaming Club	337	476	341	472
GNAC	12,823	1,048	1,364	12,507
FFA	200	24,263	14,237	10,226
AMPED		631		631
Bulldog STEM		3,100	337	2,763
Bulldog El Barrio		2,101	374	1,727
Central Office	1,100			1,100
Whitney Paar Scholarship Fund	(7,130)			(7,130)
Twila Fund Scholarship Fund	1,443			1,443
TOTAL SCHOOL ACTIVITIES	<u>42,109</u>	<u>357,769</u>	<u>353,508</u>	<u>46,370</u>
ORIGINAL AND FINAL BUDGET		<u>530,099</u>	<u>600,000</u>	



**DANA F. COLE
& COMPANY_{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Scotts Bluff County School District No. 16
Gering Public Schools
Gering, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's basic financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and questioned costs as item 2021-001.

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's Response to Findings

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
November 5, 2020



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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Scotts Bluff County School District No. 16
Gering Public Schools
Gering, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have direct and material effect on each of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs for the year ended August 31, 2021. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requires of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance.

Opinion on Each Major Federal Programs

In our opinion, Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control Over Compliance

Management of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska
November 5, 2020

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2021

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ___ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: ___ Yes X No

Noncompliance matter to the financial statements disclosed: X Yes ___ No

Federal Awards

Internal control over major programs:

Material weakness identified: ___ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: ___ Yes X No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): X Yes ___ No

Identification of major programs:

Child Nutrition Cluster	10.553, 10.555, 10.559
Education Stabilization Fund (ESF)	
Cares Act ESSER I, CRRSA Act ESSER II	84.425

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

Auditee qualified as a low-risk auditee: ___ Yes X No

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2021

SECTION II. FINANCIAL STATEMENT FINDINGS

2021-001 UNDERCOLLATERALIZED BANK BALANCE

Criteria

To protect the bank deposits of political subdivisions, state statutes require all deposits to be insured and/or collateralized. This is to protect the District's deposits in the event of a bank failure.

Condition and Context

State statutes require bank balances of political subdivisions to be fully insured and/or collateralized. At August 31, 2021, the District was undercollateralized by \$1,082,223.

Cause

The District was not monitoring the bank collateralizations closely enough.

Potential Effect

If the bank with the undercollateralized account were to fail, the District would be at risk.

Recommendation

Management should be aware of bank balances and collateralization at all times to assure compliance with the statutes.

Views of Responsible Officials and Planned Corrective Action

The District realized the issue and will take action to correct the problem. The District will monitor on a closer basis in the future.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16
GERING PUBLIC SCHOOLS
GERING, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2021

See current year audit finding 2021-001 and below 2020-002.

2020-002 EXCESS DISBURSEMENTS OVER BUDGET

Criteria

Nebraska statutes require the District to adopt a budget each year and limit actual disbursements to budgeted amounts.

Condition and Context

Bond Fund and Cooperative Fund exceeded budgeted disbursements in the amounts of \$24,637,555 and \$3,106.

Cause

The budget did not include refinancing of debt in the Bond Fund. The District had planned to close out the Bond Fund by refinancing debt in the Cooperative Fund during the prior year. The budget was overlooked due to the debt not being closed out in the prior year.

Effect

Actual disbursements exceeding budgeted disbursements is a violation of Nebraska statutes.

Recommendations

The District should periodically review disbursements for compliance with budget restrictions.

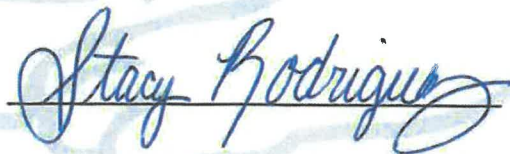
Views of Responsible Officials and Planned Corrective Action

The District understands the requirement of limiting disbursements to approved budget amounts. We have noted this finding and plan to review disbursements prior to year end for compliance with budget restrictions and, when necessary, make amendments to the budget.



CORRECTIVE ACTION PLAN
YEAR ENDED AUGUST 31, 2021

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	The District realized the issue and will take action to correct the problem. The District will monitor on a closer basis in the future.	Ongoing	Stacy Rodriguez



Stacy Rodriguez

AUGUST					SEPTEMBER					OCTOBER					NOVEMBER					DECEMBER				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5				1	2	3	4	5	6	7		1	2	3	4				1	2
8	9	10	11	12	5	6	7	8	9	10	11	12	13	14	7	8	9	10	11	5	6	7	8	9
15	16	17	18	19	12	13	14	15	16	17	18	19	20	21	14	15	16	17	18	12	13	14	15	16
22	23	24	25	26	19	20	21	22	23	24	25	26	27	28	21	22	23	24	25	19	20	21	22	23
29	30	31			26	27	28	29	30	31					28	29	30			26	27	28	29	30

AUGUST

1-3 New Staff Orientation
 11-16 Teacher In-Service
 17 First Day of School

Instructional Days: 11
 Contract Days: 15

SEPTEMBER

5 No School: Labor Day
 19 No School: Students
 Teacher PD

Instructional Days: 20
 Contract Days: 21

OCTOBER

20 End of 1st Quarter
 21 No School: Students
 Teacher Work Day
 24-27 Parent-Teacher Conferences
 28 No School: Students/Staff

Instructional Days: 19 (14 / 5)
 Contract Days: 21 (Comp Day 28th)

NOVEMBER

23-25 No School: Students/Staff
 28 No School: Students
 Teacher PD

Instructional Days: 18
 Contract Days: 19

DECEMBER

21 Early Release: Students @ 11:30 am
 ½ Day Teacher Work Day
 End of 1st Semester
 22-30 No School: Students/Staff

Instructional Days: 14.5
 Contract Days: 15

Instruction Totals: 45 / 37.5 (82.5)
 Total Contract Days: 91

JANUARY					FEBRUARY					MARCH					APRIL					MAY				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6			1	2	3			1	2	3	3	4	5	6	7	1	2	3	4	5
9	10	11	12	13	6	7	8	9	10	6	7	8	9	10	10	11	12	13	14	8	9	10	11	12
16	17	18	19	20	13	14	15	16	17	13	14	15	16	17	17	18	19	20	21	15	16	17	18	19
23	24	25	26	27	20	21	22	23	24	20	21	22	23	24	24	25	26	27	28	22	23	24	25	26
30	31				27	28				27	28	29	30	31	31					29	30	31		

JANUARY

2-4 No School: Students/Staff
 5 No School: Students
 Teacher Work Day
 6 2nd Semester Begins
 20 No School: Students
 Teacher PD

Instructional Days: 17
 Contract Days: 19

FEBRUARY

17 No School: Students
 Teacher PD
 20 No School: Students
 ESU Mid-Winter Conference

Instructional Days: 18
 Contract Days: 20

MARCH

9 End of 3rd Quarter
 10 No School: Students
 Teacher Work Day
 13-16 Parent-Teacher Conferences
 17-20 No School: Students/Staff

Instructional Days: 20 (7 / 13)
 Contract Days: 22 (Comp Day 17th)

APRIL

7-10 No School: Students/Staff
 28 No School: Students
 Teacher PD

Instructional Days: 18
 Contract Days: 19

MAY

20 Graduation
 23 Early Release: Students @ 11:30 am
 ½ Day Teacher Work Day
 End of 2nd Semester
 24 No School: Students
 Teacher Work Day

Instructional Days: 16.5
 Contract Days: 18

Instruction Totals: 42 / 47.5 (89.5)
 Total Contract Days: 98

2022-23 TOTALS:

QUARTERS:

1ST = 43

2ND = 36.5

3RD = 43

4TH = 48.5

SEMESTERS:

1ST = 79.5

2ND = 91.5

2022-23 TOTALS:

QUARTERS:

1ST = 43

2ND = 36.5

3RD = 43

4TH = 48.5

SEMESTERS:

1ST = 79.5

2ND = 91.5

WNCC Schedule:

FALL / SPRING:

Begin - Aug 22 / Jan 16

Break - Oct 10-22

Midterms - Oct 14 / Mar 3

Break - Nov 23-25 / Mar 13-17 / Apr 7

Finals - Dec 12-16 / May 8-12

GPS INSTRUCTIONAL DAYS: 171

WNCC Schedule:

FALL / SPRING:

GPS INSTRUCTIONAL DAYS: 171

AUGUST					SEPTEMBER					OCTOBER					NOVEMBER					DECEMBER				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
	1	2	3	4					1	2	3	4	5	6			1	2	3					1
7	8	9	10	11	4	5	6	7	8	9	10	11	12	13	6	7	8	9	10	4	5	6	7	8
14	15	16	17	18	11	12	13	14	15	16	17	18	19	20	13	14	15	16	17	11	12	13	14	15
21	22	23	24	25	18	19	20	21	22	23	24	25	26	27	20	21	22	23	24	18	19	20	21	22
28	29	30	31		25	26	27	28	29	30	31				27	28	29	30		25	26	27	28	29

AUGUST

1-3 New Staff Orientation
 10-15 Teacher In-Service
 16 First Day of School

Instructional Days: 12
 Contract Days: 16

SEPTEMBER

4 No School: Labor Day
 18 No School: Students
 Teacher PD

Instructional Days: 19
 Contract Days: 20

OCTOBER

19 End of 1st Quarter
 20 No School: Students
 Teacher Work Day
 23-26 Parent-Teacher
 Conferences
 27 No School:
 Students/Staff

Instructional Days: 20 (14 / 6)
 Contract Days: 22 (Comp Day 27th)

NOVEMBER

24-24 No School:
 Students/Staff
 27 No School: Students
 Teacher PD

Instructional Days: 18
 Contract Days: 19

DECEMBER

20 Early Release:
 Students @ 11:30 am
 ½ Day Teacher Work Day
 End of 1st Semester
 21-29 No School:
 Students/Staff

Instructional Days: 13.5
 Contract Days: 14

Instruction Totals: 45 / 37.5 (82.5)
 Total Contract Days: 91

JANUARY					FEBRUARY					MARCH					APRIL					MAY				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5				1	2					1	1	2	3	4	5			1	2	3
8	9	10	11	12	5	6	7	8	9	4	5	6	7	8	8	9	10	11	12	6	7	8	9	10
15	16	17	18	19	12	13	14	15	16	11	12	13	14	15	15	16	17	18	19	13	14	15	16	17
22	23	24	25	26	19	20	21	22	23	18	19	20	21	22	22	23	24	25	26	20	21	22	23	24
29	30	31			26	27	28	29		25	26	27	28	29	29	30				27	28	29	30	31

JANUARY

1-3 No School:
 Students/Staff
 4 No School: Students
 Teacher Work Day
 5 2nd Semester Begins
 26 No School: Students
 Teacher PD

Instructional Days: 18
 Contract Days: 20

FEBRUARY

16 No School: Students
 Teacher PD
 19 No School: Students
 ESU Mid-Winter
 Conference

Instructional Days: 19
 Contract Days: 21

MARCH

7 End of 3rd Quarter
 8 No School: Students
 Teacher Work Day
 11-14 Parent-Teacher
 Conferences
 15 No School: Students
 Staff (COMP DAY)
 29 No School:
 Students/Staff

Instructional Days: 17 (5 / 12)
 Contract Days: 20 (Comp Day 14th)

APRIL

1 No School:
 Students/Staff
 26 No School: Students
 Teacher PD

Instructional Days: 20
 Contract Days: 21

MAY

18 Graduation
 21 Early Release:
 Students @ 11:30 am
 ½ Day Teacher Work Day
 End of 2nd Semester
 22 No School: Students
 Teacher Work Day

Instructional Days: 14.5
 Contract Days: 16

Instruction Totals: 42 / 46.5 (88.5)
 Total Contract Days: 98 (19)



ering Public Schools

NEGOTIATED PROFESSIONAL AGREEMENT

2022 - 2024 SCHOOL YEARS



www.geringschools.net

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Appendix B: 2022-23 Salary Schedule

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Appendix D: 2022-24 Extra Duty Salary Schedules

PREAMBLE

This agreement is made and entered into this 20th day of December, 2021, by and between the **BOARD OF EDUCATION** of the School District of Gering, District #16, in the County of Scotts Bluff in the State of Nebraska (hereinafter referred to as the "Board") and the **GERING EDUCATION ASSOCIATION** (hereinafter referred to as the "Association").

GENERAL PURPOSE

The Board and the Association recognize that the development of a quality educational program for the children attending the public schools of Gering, District #16, is a joint responsibility which can best be achieved by an agreement that all parties work toward common goals. The Board and the Association enter into this agreement with mutual dedication, recognizing that the experience, creativity, and judgment of all parties are necessary to reach the educational needs of the community.

ARTICLE I: Recognition

The Nebraska Commission of Industrial Relations certified the Gering Education Association as the exclusive collective bargaining agent on April 14, 2005 for the following bargaining unit: All persons employed by the School District in the following positions: certificated teaching personnel, counselors, reading coordinators/reading coaches, psychologists, preschool educators, registered nurses (but not LPN's), speech pathologists, occupational therapists, and preschool coordinators.

ARTICLE II: Teachers Rights

- A. Nothing contained in this agreement shall be construed to deny any teacher those rights provided to him/her under Nebraska law or other applicable laws and regulations. Rights granted to teachers herein shall be deemed to be in addition to those provided elsewhere.
- B. The Board shall not discriminate against any teacher with respect to terms and conditions of employment by reason of membership in the Association and its affiliates, participation in collective negotiations with the Board, or institution of a grievance under the terms of this agreement.

ARTICLE III: Grievance Procedures

The purpose of this grievance procedure is to secure at the lowest level, equitable solution to the problems, which may from time to time arise concerning the interpretation, application, and meaning of the terms and conditions of employment in this school district. An underlying principle of the grievance procedure is to ensure fair and equitable treatment to the district's employees.

A. DEFINITIONS:

1. **Grievance:** A cause of distress, based upon an event or condition which affects the welfare and/or terms and conditions of employment of a certificated person, a group of certificated people, or others; or the interpretation and/or application of the Board of Education policies, administrative regulations, building level policies, negotiated agreements and other contractual obligations.
2. **Grievant:** An individual or group of individuals who submits a grievance for arbitration through established procedures.
3. **Party of Interest:** Person or persons making the claim, any person who might be required to take action, any person against whom action might be taken.
4. **Time Limits:** All time limits herein shall consist of teacher working days except when a grievance is submitted after the end of the school year. The number of days indicated at each level should be considered maximum and every effort shall be made at all levels to expedite the process. Failure of the Board or its representatives to comply with the time limits at any level shall permit the grievant to appeal the grievance to the next level.

5. **Grievance Meetings or Hearings:** All meetings and hearings under this procedure up to and including Step 2 of Level II shall be conducted in private and shall include only the administration's representative(s). All parties shall have the right to record the proceedings of any hearing or meeting at all formal levels of the grievance procedure.

B. ASSOCIATION REPRESENTATION:

A grievant shall have the right to have the Association representatives present to represent the grievant at each level of the grievance procedure. Nothing herein shall be construed as limiting the right of any teacher to discuss their grievance informally with their immediate supervisor and having the grievance adjusted informally. The settlement shall not be inconsistent with the terms of the negotiated agreement.

C. REPRISALS:

No reprisals of any kind shall be taken by the Board of Education, the grievant, and the administrator or parties of interest, against any individual or group because of participation in this due process procedure.

D. WITHDRAWAL OF A GRIEVANCE:

A grievance may be withdrawn at any level without prejudice.

E. TIMELINESS OF THE GRIEVANCE:

If the written grievance is not filed within **twenty-one (21) calendar days** after the individual or group knew or should have known of the set of conditions on which the grievance is based, then the grievance shall be waived.

F. ADVANCED STEP FILING:

The grievance shall be initially filed at the level where the decision or action resulting in the grievance was made.

G. THE PROCEDURE:

- **Level I (Informal)**

Initiating Claim:

Any certified employee of the school system who feels that he/she has a concern may initiate the process by discussing the matter with the Building Principal or immediate supervisor. A representative of the association may assist the employee in this resolution. If a resolution to the concern is not obtained through this discussion, the item should then be taken to the Superintendent of Schools. Every attempt should be made to resolve the problem at the informal level.

- **Level II (Formal)**

Step 1: Any concern that is not resolved at the informal level may be submitted as a formal grievance.

If the aggrieved person is not satisfied with the disposition of his/her problem, or if no decision has been rendered following **five (5) working days** after stating the problem in the informal procedure, he/she may submit the problem as a formal grievance in writing to his/her principal or supervisor.

Step 2: If a grievance is not resolved at the building level to the satisfaction of the aggrieved person, or if no decision has been rendered within **three (3) working days** after the presentation of the grievance in writing, the individual may appeal the written grievance to the Superintendent. The appeal to the Superintendent must be carried out within **three (3) working days** after the written response from the building administrator or when that action was in order.

Within **five (5) working days** the Superintendent shall meet with the aggrieved person for the purpose of hearing and resolving the grievance. A record of such a meeting shall be kept by the Superintendent. Within **five (5) working days** following the meeting with the aggrieved, the decision and reasons therefore shall be submitted to the aggrieved in writing.

Step 3: If the aggrieved person is not satisfied with the disposition of his/her grievance by the Superintendent of Schools or if no decision has been rendered within **three (3) working days** after the appeal meeting with the Superintendent, the aggrieved may appeal the grievance to the Board of Education. The appeal to the Board of Education must be carried out within **six (6) working days** after receiving the Superintendent's written decision or when that action was in order.

Within **twenty-five (25) working days** after receiving the written appeal, the Board of Education shall meet with the aggrieved person for the purpose of hearing and resolving the grievance. Within **ten (10) working days** following the meeting with the aggrieved, the Board of Education shall render a decision with reasons therefore in writing.

Extenuating circumstances (such as illness or being out-of-town) may prohibit strict adherence to the above timeliness specified in Steps 1, 2 and 3. Every attempt shall be made by all parties involved to adhere to the timeliness as established. Certain restrictions must apply at this level (Level II, Step 3) which are listed below:

1. The grievance may be placed on the agenda of the Board of Education to be heard at their regular or special meetings, or a date may be set by the Board of a particular time and/or place.
2. A majority of the Board of Education must be present to hear the grievance.
3. A grievance shall be heard in open session. The grievance may be held in closed session by consent of both parties. All grievances shall be recorded. (Agreed upon by both parties.)

4. Individual Board members may not act as a surrogate for the aggrieved.
5. The Board's decision shall be rendered only after all the evidence is weighed, such as:
 - Tape recordings or memos of meetings held prior to the Board hearing.
 - Private discussion with the Superintendent and/or Principal concerning their disposition of the original problem.
6. The Board of Education may call for a hearing on the grievance involving all parties as witnesses.
7. The decision of the Board of Education will be final. Additional recourse may be sought through the legal system.

ARTICLE IV: Salaries

A. SALARY SCHEDULE

The salary of each teacher covered by this agreement shall be determined by the salary schedule attached as Appendix A.

B. INITIAL PLACEMENT

When hired, teachers shall be credited with all previous years of professional experience.

C. BASE SALARY

The base salary for the 2022-23 school year shall be \$38,150, and for the 2023-24 school year shall be \$39,000. Each teacher covered by this agreement shall receive an additional flat salary or fringe benefit amount of \$10,000 for 2022-24 school years, subject to the terms of the Flat Dollar Salary and Fringe Benefit. The compensation will be prorated to the percentage of time worked. Part-time teachers with FTE status of 0.5 or greater shall receive a flat dollar salary amount based on FTE position.

D. FLAT DOLLAR SALARY AMOUNT

For all employees subject to this agreement through employment by the Gering Public School District **employed at any time prior to January 1, 2012**, the District shall pay such Employee a flat dollar salary amount of \$833.33 per month per full-time certificated employee as part of the salary package for the 2022-24 school years, unless the employee elects to receive the Fringe Benefit outlined in the following section.

Certificated staff working half-time or more will have their flat dollar salary amount figured on the percentage of time contracted.

The flat dollar salary amount for employment less than the entire school year shall be calculated on the contract days employed divided by 189 days.

Less than half-time certificated employees will not be eligible for the flat dollar salary amount.

Payment of the flat dollar salary amount will be made monthly for 12 months. The flat dollar salary amount is compensation under Neb. Rev. Stat. 79-902.35, and is subject to the withholding of the employer and employee contribution to the Nebraska Public Employees Retirement System (NPERS) as required by law.

E. FRINGE BENEFIT

For all employees subject to this agreement through employment by the Gering Public School District **employed at any time after January 1, 2012**, the District shall pay such employees a Fringe Benefit amount of \$833.33 per month per full-time certificated employee as part of the salary package for 2022-24 school years. An Employee hired at any time prior to or during the 2011-2012 school year may make a one-time irrevocable election to receive the Fringe Benefit.

Certificated staff working half-time or more will have their Fringe Benefit figured on the percentage of time contracted.

The Fringe Benefit for employment for less than the entire school year shall be calculated on the contract days employed divided by 189.

Less than half-time certificated employees will not be eligible for the Fringe Benefit.

Payment of the Fringe Benefit will be made monthly for 12 months. Employees may elect to receive the fringe benefit as a cash payment, applied against the purchase of additional health and dental coverage, moved to a section 125 plan, or deposited into the HSA or a combination of the aforementioned plans. The Fringe Benefit is NOT compensation under Neb. Rev. Stat. §79-902(35) and is NOT subject to the withholding of the employer and employee contribution to the Nebraska Public Employees Retirement System (NPERS).

F. HORIZONTAL MOVEMENT

The horizontal index shall be 4.50%. Credit for additional hours shall be credited by September 1st and movement on the salary schedule shall take place accordingly.

All graduate hours must be in the teacher's endorsed area/teaching field or part of a plan toward an additional endorsement or advanced degree and have the prior written approval of the Superintendent/designee.

The Superintendent/designee may approve hours which do not fit the above criteria, but will clearly be a benefit to the teacher and the District. Beginning in the 2022-23 school year, a teacher may move a **maximum of one (1) education level column** on the salary schedule per contract year.

G. VERTICAL MOVEMENT

The vertical index shall be 4.50%. Teachers shall be placed on the proper vertical step in accordance with the experience in the District, but limited to one step per year.

H. EXTRA DUTY

The contractual agreement between an individual teacher and the district relating to the performance of extracurricular duties shall be in accordance with the provisions of the extra duty/extracurricular salary schedule. (See Appendix A)

I. CLASS COVER SUBSTITUTE

Compensation for class cover as a substitute will be made at the rate of 1/7 of a substitute teacher's daily pay per period, or a major portion thereof. Approval will be granted by the Building Principal.

J. NURSES

School nurses with a Bachelor of Science Degree shall receive 100% of the appropriate salary schedule placement.

School nurses with less than a Bachelor of Science Degree shall receive a percentage of the appropriate salary schedule step placement.

- School nurses with a Registered Nurse license with a **three (3) year degree** shall receive **88%** of the appropriate salary schedule placement.
- School nurses with a Registered Nurse license with a **two (2) year degree** shall receive **75%** of the appropriate salary schedule placement.

All other items of the negotiated agreement shall be provided in their entirety.

K. ADDITIONAL CLASS ASSIGNMENT

Additional class assignments will be paid at 1/8 (0.125) of the teacher's salary determined by his/her current placement on the salary schedule.

ARTICLE V: Fringe Benefits

All teachers with FTE status of 0.5 or greater shall have the right to exercise the option of participating in any of the fringe benefits offered by the District.

A. HEALTH INSURANCE

The Association will choose the insurance carrier and deductible for health and accident insurance.

For the 2022-24 school years, the School District shall contract the Educators Health Alliance (EHA) **Blue Preferred \$1,050 Deductible / \$3,800 HSA Eligible Dual Choice** health insurance, or its equivalent successor deductible plan, and Option 2 PPO 100% A, 75% B, with 50% C dental coverage at the premium cost established annually by the EHA for such fiscal plan years.

All employees, whether receiving Flat Dollar salary amount or the Fringe Benefit, that chose to accept the EHA health insurance plan through Gering Public Schools will receive a health insurance benefit pursuant to this paragraph:

- **The District shall pay 50% of the annual single health premium**, with dental coverage, at the \$1,050 deductible premium level pursuant to the EHA schedule for the 2022-24 school years if the individual teacher chooses that this fringe benefit is to be covered as part of the "125" IRS Cafeteria Plan. The remaining premium is to be covered as part of the "125" IRS Cafeteria Plan at the teacher's expense. If the teacher chooses to participate, he/she shall complete the necessary form for enrollment and authorization of payroll deductions. In addition, if the teacher desires to make any changes after the initial application, it will be their responsibility to amend the original enrollment.

B. LIFE INSURANCE

A group life insurance plan is available to those teachers covered by this agreement. The privilege of participation in this plan is left to the choice of the teacher. If a teacher chooses to participate, he/she shall complete the necessary forms for enrollment and authorization of payroll deduction.

C. DISABILITY INSURANCE

The Board shall provide long term disability insurance for each teacher covered by this agreement who meets the qualifications of the professional agreement by and between Gering Public Schools and the insurance provider.

Benefits shall be payable upon the end of accumulated sick leave at sixty-seven (67) percent of annual contractual salary.

The amount of the premium for each employee shall be added to each employee's gross pay each month and deducted after tax for the premium payment. The implementation of this change in payment shall begin as soon as possible but no later than January 1, 2006. No individual covered by this negotiated agreement shall lose the disability insurance during the transition period.

D. IRS 125 PLAN

Each teacher covered by this agreement shall have the option of participating in an IRS Section 125 Flexible Benefit Plan. The administration and participation costs of this benefit shall be paid for by the Board of Education. This fund will be administered according to the law. All payroll deductions will be deposited into the proper bank account in a timely fashion.

E. PAY FOR UNUSED PERSONAL DAYS

For those teachers who have unused personal days at the end of the school year, the Board shall provide the following options:

1. If a teacher has **one (1) day of personal leave** at the end of the year, that teacher may select either 110% of the first level of the substitute teacher daily pay rate -OR- receive two (2) additional sick leave days.
2. If a teacher has **two (2) days of personal leave** at the end of the year, that teacher may select either 125% of the first level of the substitute teacher daily pay rate -OR- receive four (4) additional sick leave days.

In the event the teacher has the maximum of sixty six (66) days of sick leave,

the teacher may not select the option of adding additional sick leave days listed above.

Part-time teachers will receive this fringe benefit based upon their FTE proration.

In the event the teacher is terminating employment at the end of the year, that teacher shall be paid for any unused personal days at the teacher's per diem rate of the teacher's salary schedule placement the last year of employment.

F. SICK LEAVE BUY BACK

The Board of Education will buy back unused sick leave at the first level of the substitute daily pay rate per day up to thirty six (36) days. This applies to any employee who leaves the District after at least 15 years of consecutive service who notifies the District of their decision to leave by February 1.

This buyback provision replaces the regulation for Board Policy 408.01 Certificated Employees - Resignation implemented for the 2006-2007 school year.

G. PAY FOR ACTIVITY EVENTS

1. Staff members will receive a bearer/guest activity pass for working two (2) activity events. Staff members may earn a student activity pass for each of their children by working one (1) additional activity event for each child's pass.
2. Employees assigned to perform duties outside the normal school day shall be compensated according to the schedule set forth below:
 - Not less than zero (0) hours nor more than three (3) hours \$15.00 per assignment.
 - Not less than three (3) hours nor more than five (5) hours \$30.00 per assignment.
 - Not less than five (5) hours \$45.00 per assignment.
3. Pay for activity events is a non-negotiated item. Individuals who perform services at activity assignments shall agree to set amounts.

H. SICK LEAVE BANK

1. Eligibility -

- a. All employees covered under this agreement shall have the right to participate in the Gering Public Schools Sick Leave Bank (Bank) under the terms set forth herein.
- b. Certified staff applying to draw from the Bank must meet the following criteria:
 - i. Depleted all leave in individual personal and sick leave banks.
 - ii. Requested leave through the Family Medical Leave Act.

- iii. Be deemed ineligible for disability or workman's compensation.
 - iv. Have incurred a minimum of three (3) consecutive days unpaid prior to receiving Bank benefits.
 - v. Submit an application for benefits in writing to the Superintendent of Schools stating the nature of the event, requested number of Bank days (not to exceed twenty (20) days per application), and his/her eligibility as outlined within this agreement.
- c. Individuals are limited to an annual maximum of sixty (60) days of Bank benefits.

2. Contributions -

- a. Participation as a contributor to the Bank is voluntary.
- b. Sick leave days donated by participants to the Bank are irrevocable and nonrefundable.
- c. Participants cannot designate the recipient of individual Bank donations.
- d. An employee may annually contribute a maximum of five (5) days of accumulated sick leave to the Bank.
- e. Employees wishing to contribute to the Bank must have a minimum of ten (10) sick leave days available for their own use at the time of donation.
- f. Certified staff eligible to participate may begin contributing to the Bank immediately.

3. Administration -

- a. Benefits from the Bank may be distributed to the point where the Bank is depleted. If the Bank is depleted, no Bank days can be approved. When the Bank reaches a level of 20 days or less, a notification will be sent to all GPS employees asking for additional donations to the bank.
- b. Any unused sick leave bank days will be carried over to the following year.
- c. A committee will jointly approve or disapprove benefits. The team will consist of:
 - i. Two (2) Association Designees
 - ii. One (1) member of the School Board personnel committee
 - iii. One (1) Building Administrator
 - iv. One (1) Classified staff member
 - v. Ad Hoc members at the team's request

- d. The committee may approve up to twenty (20) days of bank leave for each application received for any applicant that meets eligibility requirements.
- e. Employees may resubmit application(s) for additional Bank requests up to receipt of an annual maximum of sixty (60) days.
- f. The team has the discretion to waive dock days for subsequent Bank applications for the same illness/injury as the original application.

ARTICLE VI: Teacher Employment

A. LENGTH OF CONTRACT

The length of each teacher's contract shall be 189 days.

Teachers new to the district will be required to work three (3) additional days with 1/189th pay.

The Board of Education shall have the authority to offer teachers extended contracts. Any teacher teaching on an extended contract will receive 1/189th of his/her salary schedule step, per day of extended contract.

The School District and the GEA acknowledge that the scheduling of the number of contract days and school calendar for each contract and school year is a management prerogative, and may be established by the Board of Education prior to January 1st of the previous school year, provided that the School District and GEA will negotiate the economic impact of any change in the number of contract days in the school term.

B. ELEMENTARY PLANNING TIME

Elementary school teachers have one (1) full day of planning time at the end of each quarter.

The school building administration may schedule a staff meeting for not more than one (1) hour during such planning time after the time established for the reporting of student grades.

C. TUITION REIMBURSEMENT

Whenever the Superintendent or his/her designee requires a teacher to obtain an additional endorsement on a teaching certificate, the District will reimburse that individual for the tuition for those classes required to obtain that certificate.

ARTICLE VII: Leaves

A. SICK LEAVE

At the beginning of each school year, each teacher covered by this agreement shall be credited with **ten (10) days paid sick leave** allowance or an equal amount related to the teacher's FTE to be used for absences due to illness.

The unused portion of such allowance shall be accumulated from year to year to a maximum of thirty six (36) days. At this time, the Board will add thirty (30) days for a total of sixty six (66) days. This addition is a one-time addition.

A certificated employee who has exhausted his/her available sick days may convert available personal days to sick days at any time during the school year at a rate of one (1) personal day to two (2) sick days.

Absence due to personal injury or accident, and absence due to quarantine laws are both interpreted as sick leave.

Doctor and dental appointments are to be scheduled outside the normal working hours. Time for those appointments that must be made during working hours will be charged against the teacher's sick leave.

A certified employee will be allowed to use unlimited days of accumulated sick leave for family illness. Once days are exhausted, they may be extended by personal days. After the total sick leave, both current and cumulative, has been exhausted, an amount equal to one day's salary will be deducted for each day absent.

Employees, who are entitled to Family Medical Leave and who request additional leave for Family Medical Leave reasons, shall use accrued personal days in addition to the paid sick days. For purposes of this paragraph, the term "family" shall mean the employee's spouse, son, daughter, parent, a person residing in the household of the employee regardless of the relationship to the employee, or someone for whom the employee is guardian or holds power of attorney.

B. PERSONAL LEAVE

A certificated employee is eligible for **two (2) days of personal leave** each year.

A teacher may carry over a maximum of four (4) personal days to the following school year.

No more than four (4) consecutive personal days may be used at one time.

For the breaks of Labor Day, Thanksgiving, Christmas/New Years, Spring break, Easter or Memorial Day not more than one (1) personal day may be used the day before or after such school recess or holiday. The Superintendent shall have the authority to grant additional days.

Personal Leave to take place between April 30th and the end of the school year shall be subject to the following two (2) items:

1. Any personal leave request to occur after April 30th will require approval of the Superintendent of Schools.
2. A written request will be submitted to the Superintendent of Schools for personal leave. Within seven (7) days of receiving the request, the Superintendent shall approve, without contingencies, the requested leave in writing -OR- deny the requested leave in writing with explanation for the denial.

A certified employee will be entitled to convert two (2) sick days to one (1) personal day, up to a maximum of three (3) additional personal days per year, at any time during the school year. The certificated employee must exhaust their personal leave days down to two (2) days before they may request conversion of sick days to personal days. The certified employee is only able to accumulate a maximum total of six (6) personal days, as set forth under the "Personal Leave" section.

A certified employee who elects to convert sick days to personal days under this section shall not, in the same year, be entitled to convert these days back to sick leave or receive payment for any unused personal days, as allowed pursuant to "Pay for Unused Personal Days" found herein.

When a certified employee has exhausted their personal leave days provided to them, he/she may be granted two (2) dock days. The amount of 1/189th of his/her salary will be deducted from an employee's salary.

Weather: Employees who are unable to get to school because of weather when school is in session, will have a salary deduction equal to the cost of a substitute teacher for each day missed. A teacher may also opt to use a personal day in this case and may waive the five-day notification requirement.

C. CIVIC LEAVE

Certain types of contributions to the community shall be classified as necessary and those may be paid leave days. The decision for granting such leave shall be made by the Superintendent or his/her designee.

Excluding jury duty, civic leave will be limited to five (5) days per year.

D. BEREAVEMENT LEAVE

A total of **up to five (5) consecutive days on full pay** is allowed for each certificated employee that is employed full-time for absence in case of a death in the immediate family. Immediate family is defined as wife, husband, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, daughter-in-law, brother, brother-in-law, sister, sister-in-law, grandchildren, grandparent, or a person in the same home as part of the family, or someone for whom the employee is guardian or holds power of attorney.

Staff members who suffer the death of a child, step-child or spouse will have five (5) bereavement days plus an additional five (5) bereavement days will be deducted from the employee's sick leave balance. This time may be extended by personal leave.

A total of **up to two (2) consecutive days on full pay** is allowed for each certificated employee that is employed full-time for absence in case of the death of an aunt, uncle, niece, or nephew.

Employees may be excused, without loss of pay, for a period of up to one (1) day, to attend funeral services of relatives other than those listed above or to attend funeral services of friends with the approval of the Superintendent.

Bereavement leave is not limited to five (5) days in one (1) year, but covers each death in the immediate family that occurs during the year.

E. SABBATICAL LEAVE

Upon proof of purchase of health insurance, the District will pay a dollar amount to the teacher which is equal to the lower of either (1) the amount equal to the single rate of the group health insurance in force or (2) a single premium rate of a health insurance policy selected by the employee.

The teacher will sign a promissory note to repay the District the total amount of the premium paid. If the teacher does not return to employment by the District, the note will be due and payable. If the teacher returns to employment with the District, the note will be canceled after nine (9) months of service.

F. PROFESSIONAL LEAVE

Professional leave is without limit; however, this leave must be recommended by the Building Principal and approved by the Superintendent/designee.

This agreement will remain effective until another agreement is made between the Board and the Association. All other items previously negotiated shall remain in full force and effect, unless modified herein.

ARTICLE VIII: Document Authorization

In witness whereof the undersigned caused this contract to be signed by their respective presidents, attested by their respective chief negotiators, and their signatures to be placed hereon.

Scotts Bluff County School District 79-0016, aka Gering Public Schools	Gering Education Association
Dated this 20th day of December, 2021	Dated this 20th day of December, 2021
_____ President, Board of Education	_____ President, Gering Education Association

APPENDIX A

SALARY SCHEDULE INDEX

GERING PUBLIC SCHOOLS CERTIFIED STAFF SALARY SCHEDULE INDEX

VERTICAL INDEX: 0.045
HORIZONTAL INDEX: 0.045

STEP	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27	MA+36	MA+45	DE
1	1.0450	1.0900	1.1350	1.1800	1.2250	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400
2	1.0900	1.1350	1.1800	1.2250	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400	1.5850
3	1.1350	1.1800	1.2250	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400	1.5850	1.6300
4	1.1800	1.2250	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400	1.5850	1.6300	1.6750
5	1.2250	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400	1.5850	1.6300	1.6750	1.7200
6	1.2700	1.3150	1.3600	1.4050	1.4500	1.4950	1.5400	1.5850	1.6300	1.6750	1.7200	1.7650
7		1.3600	1.4050	1.4500	1.4950	1.5400	1.5850	1.6300	1.6750	1.7200	1.7650	1.8100
8			1.4500	1.4950	1.5400	1.5850	1.6300	1.6750	1.7200	1.7650	1.8100	1.8550
9				1.5400	1.5850	1.6300	1.6750	1.7200	1.7650	1.8100	1.8550	1.9000
10						1.6750	1.7200	1.7650	1.8100	1.8550	1.9000	1.9450
11						1.7200	1.7650	1.8100	1.8550	1.9000	1.9450	1.9900
12						1.7650	1.8100	1.8550	1.9000	1.9450	1.9900	2.0350
13								1.9000	1.9450	1.9900	2.0350	2.0800
14									1.9900	2.0350	2.0800	2.1250
15											2.0800	2.1250
16											2.0800	2.1250
17											2.1250	2.1700

* * * IMPORTANT NOTE: Movement on the salary schedule is defined within Article IV: Salaries, Items F (Horizontal) & G (Vertical). Employees may move a maximum of one (1) vertical step and education level column (official transcript required) each contract year. Advancements are assessed annually on September 1.

APPENDIX B

2022-23

SALARY SCHEDULE

GERING PUBLIC SCHOOLS

2022-23 CERTIFIED STAFF SALARY SCHEDULE

BASE SALARY: \$38,150 | VERTICAL INCREMENT: \$1,717 | HORIZONTAL INCREMENT: \$1,717

* * * IMPORTANT NOTE: Salary totals reflected below do NOT include the additional **\$10,000** Flat Dollar salary amount or Fringe Benefit as outlined in Article IV: Salaries (Items D & E). Employees shall account for this in their own calculations based on applicable option.

STEP	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27	MA+36	MA+45	DE
1	\$39,867	\$41,584	\$43,300	\$45,017	\$46,734	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751
2	\$41,584	\$43,300	\$45,017	\$46,734	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468
3	\$43,300	\$45,017	\$46,734	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468	\$62,185
4	\$45,017	\$46,734	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468	\$62,185	\$63,901
5	\$46,734	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468	\$62,185	\$63,901	\$65,618
6	\$48,451	\$50,167	\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468	\$62,185	\$63,901	\$65,618	\$67,335
7		\$51,884	\$53,601	\$55,318	\$57,034	\$58,751	\$60,468	\$62,185	\$63,901	\$65,618	\$67,335	\$69,052
8			\$55,318	\$57,034	\$58,751	\$60,468	\$62,185	\$63,901	\$65,618	\$67,335	\$69,052	\$70,768
9				\$58,751	\$60,468	\$62,185	\$63,901	\$65,618	\$67,335	\$69,052	\$70,768	\$72,485
10						\$63,901	\$65,618	\$67,335	\$69,052	\$70,768	\$72,485	\$74,202
11						\$65,618	\$67,335	\$69,052	\$70,768	\$72,485	\$74,202	\$75,919
12						\$67,335	\$69,052	\$70,768	\$72,485	\$74,202	\$75,919	\$77,635
13								\$72,485	\$74,202	\$75,919	\$77,635	\$79,352
14									\$75,919	\$77,635	\$79,352	\$81,069
15											\$79,352	\$81,069
16											\$79,352	\$81,069
17											\$81,069	\$82,786

2022-23

APPENDIX C

2023-24

SALARY SCHEDULE

GERING PUBLIC SCHOOLS

2023-24 CERTIFIED STAFF SALARY SCHEDULE

BASE SALARY: \$39,000 | VERTICAL INCREMENT: \$1,755 | HORIZONTAL INCREMENT: \$1,755

* * * IMPORTANT NOTE: Salary totals reflected below do NOT include the additional **\$10,000** Flat Dollar salary amount or Fringe Benefit as outlined in Article IV: Salaries (Items D & E). Employees shall account for this in their own calculations based on applicable option.

STEP	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18	MA+27	MA+36	MA+45	DE
1	\$40,755	\$42,510	\$44,265	\$46,020	\$47,775	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060
2	\$42,510	\$44,265	\$46,020	\$47,775	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815
3	\$44,265	\$46,020	\$47,775	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815	\$63,570
4	\$46,020	\$47,775	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815	\$63,570	\$65,325
5	\$47,775	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815	\$63,570	\$65,325	\$67,080
6	\$49,530	\$51,285	\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815	\$63,570	\$65,325	\$67,080	\$68,835
7		\$53,040	\$54,795	\$56,550	\$58,305	\$60,060	\$61,815	\$63,570	\$65,325	\$67,080	\$68,835	\$70,590
8			\$56,550	\$58,305	\$60,060	\$61,815	\$63,570	\$65,325	\$67,080	\$68,835	\$70,590	\$72,345
9				\$60,060	\$61,815	\$63,570	\$65,325	\$67,080	\$68,835	\$70,590	\$72,345	\$74,100
10						\$65,325	\$67,080	\$68,835	\$70,590	\$72,345	\$74,100	\$75,855
11						\$67,080	\$68,835	\$70,590	\$72,345	\$74,100	\$75,855	\$77,610
12						\$68,835	\$70,590	\$72,345	\$74,100	\$75,855	\$77,610	\$79,365
13								\$74,100	\$75,855	\$77,610	\$79,365	\$81,120
14									\$77,610	\$79,365	\$81,120	\$82,875
15											\$81,120	\$82,875
16											\$81,120	\$82,875
17											\$82,875	\$84,630

2023-24

APPENDIX D

2022-24

EXTRA DUTY SALARY SCHEDULES

EXTRA DUTY SALARY SCHEDULE

1. Extra Duty assignments are all non-tenured positions.
 - a. Extra Duty assignments will be evaluated and assigned annually by the Activities Director with input from the appropriate administrator.
 - b. The extra duty assignments are not part of the continuing contract.
2. The Extra Duty Salary Schedule base will be the current Base Salary.
 - a. Those individuals whose 2008-2009 salary exceeds the salary determined by the schedule will be frozen and remain frozen until such time the salary of the schedule will meet or exceed the frozen salary.
 - b. Individuals new to a position will be granted up to five (5) years of experience provided the experience is for the same position they are hired for.
 - c. Individuals moving to a new position in a higher percentage category (EX: Category II to Category I) in the same activity on the Extra Duty Salary Schedule shall be placed upon the step in the new category to provide the individual compensation that is at least equal to the compensation paid in the individual's prior position.
3. It is not necessary that each position on the schedule be filled.
4. Positions closely aligned with a teaching assignment (i.e. band, speech, etc.) will have specific written expectations established for the year by the Building Administrator and Activities Director.
 - a. The administration will have written expectations for each extra duty position established and shared prior to the potential coach signing the extra duty contract for the next year.
5. The Activities Director, appropriate administrator, and/or Head Coach will complete evaluations within thirty (30) days of the ending of each activity.
 - a. The evaluations will be written and also provide for a conference.
 - b. A decision regarding the continuation of an extra duty assignment will be included in the conference.
 - c. Head coaches are evaluated by the Activities Director and/or appropriate administrator and they, in turn, must evaluate all of the assistant coaches in the program at all levels.
6. The appeals process for disputes pertaining to extra duty assignments is the following order:
 - i. Activities Director
 - ii. Appropriate Principal
 - iii. Superintendent
 - iv. Board of Education
7. The extra duty assignments will be issued on or before April 15.
 - a. Individuals who wish a change in extra duty assignments are required to advise the Activities Director and appropriate administrator as soon as possible.
 - b. The administration will alert individuals about their extra duty assignment if a change is anticipated prior to the extra duty roster being issued on April 15.
8. Changes to the extra duty category lists need to be approved through the negotiations process.

CATEGORY I (16% - 20%)

Senior High Pep Band/Marching Band
Senior High Vocal/Musical
Senior High Head Varsity Football
Senior High Head Varsity Basketball (Boys & Girls)
Senior High Head Wrestling
Senior High Head Varsity Volleyball
Senior High Head Varsity Track (Boys & Girls)
Senior High Speech
Senior High Head Varsity Softball
Senior High Head Varsity Soccer (Boys & Girls)
Assistant Athletic Director

CATEGORY II (9%-14%)

Senior High Assistant Varsity Football
Senior High Assistant Varsity Volleyball
Senior High Assistant Varsity Basketball (Boys & Girls)
Senior High Assistant Varsity Wrestling
Senior High Assistant Swimming (Boys/Girls)
Senior High Assistant Varsity Track (Boys & Girls)
Senior High Assistant Speech
Senior High Head Spirit Squad Sponsor
Senior High Varsity Golf (Boys & Girls)
Senior High Varsity Cross Country Coordinator
Senior High Assistant Varsity Softball
Senior High Assistant Varsity Soccer (Boys & Girls)
Senior High Varsity Tennis (Boys & Girls)
DECA
Freshman Head Football
Freshman Head Basketball (Boys & Girls)
Freshman Head Volleyball
Senior High Head Dance Team Sponsor
Head High School One Act Play
HOSA
FFA
Skills USA

CATEGORY III (6.5%-9%)

Summer Band Instructor Summer Weight Coordinator
Senior High Assistant Pep Band/Marching Band
Junior High Summer Band Instructor
Senior High Assistant Spirit Squad Sponsor
Senior High Yearbook Sponsor
Assistant High School Vocal/Musical Director
Assistant High School One Act Play
Senior High Varsity Cross Country
Senior High Assistant Tennis (Girls/Boys)
Senior High Assistant Golf (Girls/Boys)

CATEGORY IV (4.5%-6.5%)

Junior High Head Football
Junior High Head Volleyball
Junior High Head Basketball (Boys & Girls)
Junior High Head Track (Boys & Girls)
Junior High Head Wrestling
Freshmen Assistant Football
After-School Weight Coordinator, Fall
After-School Weight Coordinator, Winter
After-School Weight Coordinator, Spring

CATEGORY V (4%-6%)

Junior High Assistant Football
Junior High Assistant Basketball (Boys & Girls)
Junior High Assistant Track (Boys & Girls)
Junior High Assistant Wrestling
Junior High Assistant Volleyball
Junior High Student Council Sponsor
(2) Senior High Student Council Sponsors
(2) Senior High Concessions Sponsors
Senior High Mock Trial
Freshman Speech
Freshman STUCO

CATEGORY VI (2.5%-4.5%)

Senior/Junior Class Sponsor
Junior High Yearbook Sponsor
Junior High Cheerleader Sponsor
FBLA
FCCLA
Junior High Quiz Bowl, 7th Grade
Junior High Quiz Bowl, 8th Grade
Junior High One Act Play
Junior High C Team Coach
Math Club
Math Counts
Junior High Soccer (Boys/Girls)

CATEGORY VII (1%-2%)

Junior High National Honor Society
Freshman Clowns
Junior High Clowns
Senior High Clowns
Junior High Reach
Senior High Reach
Junior High Intramural Coordinator
Senior High Intramural Coordinator
Senior High National Honor Society
Foreign Language Clubs—German, Spanish

Senior High G Club
Senior High GGAA
Interact
Senior High Key Club
Junior High Builders Club
Leo Club

**GERING PUBLIC SCHOOLS
2022-23 EXTRA DUTY SALARY SCHEDULE**

BASE SALARY: \$38,150

* * * IMPORTANT NOTE: Individuals moving to a new position in a higher percentage category (EX: Category II to Category I) in the same activity who are above schedule will be frozen at their current salary (See "Extra Duty Salary Schedule" on Page Item 2).

STEP	Category I		Category II		Category III		Category IV		Category V		Category VI		Category VII	
1	0.16	\$6,104	0.09	\$3,434	0.065	\$2,480	0.045	\$1,717	0.040	\$1,526	0.025	\$954	0.010	\$382
2	0.17	\$6,486	0.10	\$3,815	0.070	\$2,671	0.050	\$1,908	0.045	\$1,717	0.030	\$1,145	0.015	\$572
3	0.18	\$6,867	0.11	\$4,197	0.075	\$2,861	0.055	\$2,098	0.050	\$1,908	0.035	\$1,335	0.020	\$763
4	0.19	\$7,249	0.12	\$4,578	0.080	\$3,052	0.060	\$2,289	0.055	\$2,098	0.040	\$1,526		
5	0.20	\$7,630	0.13	\$4,960	0.085	\$3,243	0.065	\$2,480	0.060	\$2,289	0.045	\$1,717		
6			0.14	\$5,341	0.090	\$3,434								

2022-23

GERING PUBLIC SCHOOLS 2023-24 EXTRA DUTY SALARY SCHEDULE

BASE SALARY: \$39,000

* * * IMPORTANT NOTE: Individuals moving to a new position in a higher percentage category (EX: Category II to Category I) in the same activity who are above schedule will be frozen at their current salary (See "Extra Duty Salary Schedule" on Page Item 2).

STEP	Category I		Category II		Category III		Category IV		Category V		Category VI		Category VII	
1	0.16	\$6,240	0.09	\$3,510	0.065	\$2,535	0.045	\$1,755	0.040	\$1,560	0.025	\$975	0.010	\$390
2	0.17	\$6,630	0.10	\$3,900	0.070	\$2,730	0.050	\$1,950	0.045	\$1,755	0.030	\$1,170	0.015	\$585
3	0.18	\$7,020	0.11	\$4,290	0.075	\$2,925	0.055	\$2,145	0.050	\$1,950	0.035	\$1,365	0.020	\$780
4	0.19	\$7,410	0.12	\$4,680	0.080	\$3,120	0.060	\$2,340	0.055	\$2,145	0.040	\$1,560		
5	0.20	\$7,800	0.13	\$5,070	0.085	\$3,315	0.065	\$2,535	0.060	\$2,340	0.045	\$1,755		
6			0.14	\$5,460	0.090	\$3,510								

2023-24

SPORTS COOPERATIVE AGREEMENT

This Agreement ("Agreement") is made and entered into by **Scotts Bluff County School District 79-0016**, commonly known as **Gering Public Schools** (referred to herein as "**Gering**"), and **Scotts Bluff County School District 79-0002**, commonly known as **Minatare Public Schools** (referred to herein as "**Minatare**"). The parties are referred to collectively as the "School Districts."

WHEREAS, the School Districts intend to submit an application for a Cooperative Sponsorship Agreement for boys and girls soccer with the Nebraska School Activities Association (NSAA) and desire to expand upon the terms of that agreement;

WHEREAS, the School Districts intend to continue the Agreement for Cooperative Sponsorship for a minimum of 1 year;

WHEREAS, the School Districts will each expend funds for equipment, uniforms, and other goods and supplies in order to participate in the Agreement for Cooperative Sponsorship that each party would like to recover in the event one of the other School Districts does not continue the Agreement for Cooperative Sponsorship for at least five years;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, it is agreed by the parties as follows:

1. **Recitals.** The foregoing Recitals are hereby incorporated into and made a part of this Agreement.
2. **Condition Precedent.** This agreement, and each and every term herein, shall only be effective and enforceable if the application for a Cooperative Sponsorship Agreement for boys and girls soccer is approved by the Nebraska School Activities Association (NSAA).
3. **Term.** This Agreement shall have a term of 1 year, commencing on January 1, 2022 and ending on December 31, 2022. Subsequently, this Agreement shall automatically renew from year to year for an additional one-year term unless one of the parties gives written notice to the others on or before November 1 of its intention to terminate it at the conclusion of the then-current contract term.
4. **Personal Property Acquisition and Staffing.** Gering shall bear the cost of acquiring any personal property that is needed or required for the implementation of this Agreement or the Agreement for Cooperative Sponsorship, and shall retain ownership of such property in the event that this agreement is terminated. Gering shall also bear the cost of any staffing necessary for the implementation of this Agreement or the Agreement for Cooperative Sponsorship, and shall retain authority over any individual assigned to perform duties in furtherance of this

Agreement or the Agreement for Cooperative Sponsorship.

5. **Reimbursement for Student Participation.** At the conclusion of each athletic season governed by the terms of this agreement, Minatare shall reimburse Gering in the sum of \$500 for each Minatare student who participated in the cooperatively sponsored sport at any point during the preceding athletic season.
6. **Nondiscrimination.** The School Districts shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.
7. **Employment Eligibility Verification.** The School Districts shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a School District employs or contracts with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.
8. **Notice.** A School District giving any Notice ("Notice") under this Agreement must give written Notice by personal delivery, registered or certified Mail (in each case, return receipt requested and postage prepaid), or electronic mail (to the respective Board Presidents, with receipt confirmed). Notice shall be sent to the following addressees at the following addresses:

Gering Public Schools: Superintendent of Schools
1519 10th Street - Gering, NE 69341

Minatare Public Schools: Superintendent of Schools
1107 7th Street - Minatare, NE 69356

Notice is effective only if the party giving the Notice has complied with this section.

9. **Amendment and/or Extension of Agreement.** The School Districts may amend or extend this agreement. Any such amendment or extension shall require the approval of both boards of education and shall be in writing.
10. **Severability.** If any provision of this Agreement is determined to be unenforceable, the remaining provisions of this Agreement remain in full force, if the essential terms and conditions of this Agreement for each party remain enforceable.
11. **Counterparts.** The School Districts may execute this Agreement in multiple counterparts, each of which constitutes an original, and all of which, collectively,

constitute only one agreement. The signatures of all of the School Districts need not appear on the same counterpart, and delivery of an executed counterpart signature page by facsimile or other electronic means is as effective as executing and delivering this Agreement in the presence of the other school district to this Agreement. This Agreement is effective upon delivery of one executed counterpart from each School District to the other. In proving this Agreement, a School District must produce or account only for the executed counterpart of the school district to be charged.

12. **Assignment.** The School District shall not assign or otherwise dispose of this Agreement or any duty, right, or responsibility contemplated in this Agreement to any other person or entity without the previous written consent of the other party.
13. **Entirety of Agreement.** This Agreement contains the School Districts' entire agreement. It fully supersedes any and all prior agreements or understandings between them pertaining to the subject matter hereof.

GERING PUBLIC SCHOOLS

B.J. Peters, Board President

Date: December 20, 2021

MINATARE PUBLIC SCHOOLS

Jana Schwartz, Board President

Date: _____, 202__

SUPERINTENDENT'S CONTRACT OF EMPLOYMENT GERING PUBLIC SCHOOLS

THIS CONTRACT is made by and between the **Board of Education of Gering Public Schools**, legally known as **Scotts Bluff County School District No. 79-0016**, and referred to as "the Board" and "the District" respectively, and **Dr. Nicole Regan** referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

Section 1. Term of Contract. The Superintendent shall be employed for a period of 2 year(s) beginning on July 1, 2021, and expiring on June 30, 2023. References to "contract year" shall mean the period from July 1st through June 30th and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11.

Section 2. Renewal of Contract. If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December board meeting** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **December** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act.

Section 3. Salary. The Superintendent's salary for the contract year shall be \$180,000 which shall be paid in 12 equal monthly installments on the District's normal payroll system for work performed during the month of July 2021. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

Section 4. Deductions. This contract shall conform to the statutes and regulations governing deductions from compensation and shall be subject to the School Employees Retirement Act. The Superintendent authorizes the

District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The District shall withhold other deductions as the Superintendent and Board may agree.

Section 5. Professional Status. The Superintendent affirms that the Superintendent is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, the Superintendent will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The Superintendent represents that: (1) all information provided in connection with the Superintendent's application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) the Superintendent has never been convicted of or plead no contest to a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) the Superintendent has not had any professional licenses or certificates suspended or revoked.

Section 6. Superintendent's Duties. The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote the Superintendent's time, skill, labor and attention to all required duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out the Superintendent's duties and obligations to the District.

Section 7. Board-Superintendent Relationship. The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the District and shall be responsible for implementing Board policy. The Superintendent shall organize the

administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. The Superintendent is responsible for administering the instruction of students and the business affairs of the District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

Section 8. Cancellation or Mid-Term Amendment. The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of the Superintendent's duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under NEB. REV. STAT. § 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of its official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with the obligations in the Renewal of Contract or Evaluation provisions of this contract shall constitute a material breach of this contract.

Section 9. Disability. If the Superintendent is unable to perform any of the Superintendent's duties by reason of illness, accident or other disability beyond the Superintendent's control, and the disability continues for a period of more than 60 days, or if the disability is permanent, irreparable, or of such a nature as to make performance of the Superintendent's duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

Section 10. Transportation. The Board shall provide the Superintendent with transportation or reimburse the Superintendent for mileage required in the performance of official duties at the rate approved by the Board.

Section 11. Fringe Benefits. The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** The District shall pay 50% of the annual single health premium payment with dental at the \$1,050 deductible premium level pursuant to the Educator Health Alliance schedule.
- b. Life Insurance.** The District shall pay 50% of the premium of one of the life insurance plans offered by the District if the Superintendent elects to enroll. Currently those offerings include \$20,000, \$40,000, or \$60,000 benefits.
- c. Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of sixty-six (66) days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days accrued and used and shall provide the Board with a report of accumulated sick days at least quarterly and upon request. The Superintendent shall not be compensated for unused days of sick leave upon the ending of employment with the District.
- d. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the District's carrier at the Superintendent's own expense. The amount of the premium for each employee shall be added to each employee's gross pay each month and deducted after tax for the premium payment.
- e. Section 125 Plan.** The Superintendent may participate in the District's Section 125 plan consistent with the terms of that plan. Any contributions will be directed by the Superintendent. The Board does not contribute toward the Superintendent's participation in the plan.

f. Vacation. The Superintendent shall have twenty (20) vacation days for the initial contract year which the Superintendent may use at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of vacation days necessary to restore the total to twenty (20) days. For example, if the Superintendent uses 12 days of vacation one year, the Board will provide the Superintendent with 12 days the following year to bring the total vacation days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all vacation days and shall provide the Board of Education with a report of accumulated vacation days at least quarterly and upon request. The Board may require the Superintendent to use vacation days and shall compensate the Superintendent for unused vacation days upon the conclusion of employment at a rate of **\$500.00** per day.

g. Professional Development. The Superintendent is expected to continue and seek professional development and to participate in relevant learning experiences. With the approval of the Board, the Superintendent may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.

h. Professional Dues. The District will pay the annual dues for the Superintendent's membership in the following organizations: Nebraska Council of School Administrators and the American Association of School Administrators.

Others may be approved by the Board upon the Superintendent's request.

- i. Physical Examination.** The Superintendent may voluntarily undergo a physical examination. The Superintendent agrees to authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. Up to \$250.00 of the cost of such physical examination and physician's reports which are not paid for by the Superintendent's insurance coverage shall be paid by the District.
- j. Bereavement Leave.** The Superintendent is entitled to a total of five (5) bereavement leave days, which must be taken consecutively, for absence in case of a death in the immediate family. Immediate family is defined as wife, husband, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, daughter-in-law, brother, brother-in-law, sister, sister-in-law, grandchildren, grandparent, or a person in the same home as part of the family, or someone for whom the employee is guardian or holds power of attorney. For the death of a child, step-child or spouse, the Superintendent may take an additional five (5) bereavement days that will be deducted from the Superintendent's sick leave balance.
- k. Holidays.** The following days shall be holiday days for the Superintendent and not working days: Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving, day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve Day and New Year's Day.
- l. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that the Superintendent can be reached at all times for work-related emergencies or while away from school grounds during the work day. The District will reimburse the Superintendent up to a maximum of \$100 per month for the actual cost of a cellular phone service plan.
- m. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending

educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$500.00 or more.

- n. Relocation Expenses.** The Board will make a one-time payment of up to \$5,000.00 to the Superintendent for costs related to relocating to the District. The Superintendent will submit receipts for relocation costs including but not necessarily limited to mileage and moving expenses.

Section 12. Residence/Domicile in District. The Superintendent shall establish domicile and principal residence within the boundaries of the District as they exist on the first duty day under the terms of this contract; and, the Superintendent shall maintain domicile and residence within the boundaries of the District during the term of this contract, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent does not establish domicile and principal place of residence within the District at the commencement of employment, the Superintendent shall move the Superintendent's domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the District as a legal voter of the District; (3) to be involved in school and community activities bringing the Superintendent in contact with parents and community leaders and be committed to the future of the District and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which the Superintendent is the educational leader.

Section 13. No Penalty for Release or Resignation. There shall not be a penalty for the release or resignation of the Superintendent from this

contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

Section 14. Compensation Upon Termination and Credit for Accrued Vacation. Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary paid but not earned prior to the date of termination of this contract.

Section 15. Evaluation. The Board shall evaluate the Superintendent twice during the Superintendent's first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; make the Superintendent evaluation an agenda item for the regular **December** Board meeting during each year of this contract; and provide the Board members with the written evaluation instrument that is on file with the Nebraska Department of Education.

Section 16. Legal Actions. The Board will support the Superintendent if there is a legal dispute caused by carrying out the Superintendent's duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of the Superintendent's performance of duties or position as the Superintendent of the District, the Board will provide the Superintendent with a legal defense to the maximum extent permitted by law so long as the Superintendent acted in good faith and in a manner which the Superintendent reasonably believed to be in or not opposed to the best interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the Superintendent's conduct was unlawful.

Section 17. Physical or Mental Examination. The Superintendent agrees that, at the request of the Board, the Superintendent will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this contract. In deference to the requirements of state and federal law, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of the position.

Section 18. Disciplinary Action. The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the District to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provided the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.


Section 19. Governing Laws. The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

Section 20. Amendments to be in Writing. This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

Section 21. Severability. If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this 15 day of December, 2020.



President, Board of Education



Secretary, Board of Education

Executed by the Superintendent this 15 day of December, 2020.



Superintendent

Superintendent Pay Transparency Notice— Dr. Nicole Regan

Notice is hereby given that Gering Public Schools has approved a superintendent employment contract/contract amendment at the Board Meeting held on **December 14, 2020 at 6:00 p.m. (MST)** at Gering High School in the Freshmen Academy Wing in Gering, Nebraska. Details of the contract are listed below.

After the 2021/22 school year, how many years remain on the contract:
must be completed if additional years remain on contract.)

(Column F

1

The estimated costs to the district for the 2021/22 year and future years are:	2021/22 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 180,000.00	\$ 180,000.00	\$ 360,000.00
Compensation for activities outside of the regular salary:			
● <i>Extended contracts / Activities outside of regular salary</i>	\$ -	\$ -	\$ -
● <i>Bonus / Incentive / Performance Pay</i>	\$ -	\$ -	\$ -
● <i>Stipends</i>	\$ -	\$ -	\$ -
● <i>All other costs not mentioned above</i>	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
● <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 5,152.32	\$ 5,152.32	\$ 10,304.64
● <i>Cafeteria Plan Stipend</i>	\$ -	\$ -	\$ -
● <i>Cash in lieu of insurance</i>	\$ -	\$ -	\$ -
● <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>	\$ -	\$ -	\$ -
● <i>District's share of retirement, FICA and Medicare</i>	\$ 29,194.04	\$ 29,194.04	\$ 58,388.08
● <i>IRS value of housing allowance</i>	\$ -	\$ -	\$ -
● <i>IRS value of vehicle allowance</i>	\$ -	\$ -	\$ -
● <i>Additional leave days</i>	\$ -	\$ -	\$ -
● <i>Annuities</i>	\$ -	\$ -	\$ -
● <i>Service credit purchase</i>	\$ -	\$ -	\$ -
● <i>Association / Membership dues</i>	\$ 385.00	\$ 385.00	\$ 770.00
● <i>Cell Phone / Internet reimbursement</i>	\$ 960.00	\$ 960.00	\$ 1,920.00
● <i>Relocation reimbursement</i>	\$ 5,000.00	\$ -	\$ 5,000.00
● <i>Travel allowance/reimbursement</i>	\$ -	\$ -	\$ -
● <i>Mileage Allowance</i>	\$ -	\$ -	\$ -
● <i>Educational tuition assistance</i>	\$ -	\$ -	\$ -
● <i>All other benefit costs not mentioned above</i>	\$ -	\$ -	\$ -
Totals:	\$ 220,691.36	\$ 215,691.36	\$ 436,382.72

GERING PUBLIC SCHOOL DISTRICT

ADDENDUM TO SUPERINTENDENT'S EMPLOYMENT CONTRACT

The Board of Education of Scotts Bluff County School District 79-0016, a/k/a Gering Public Schools, ("the Board") and Dr. Nicole A. Regan ("the Superintendent") have entered into an agreement for the employment of Superintendent and now desire to supplement the provisions contained in the contract and agree to the Addendum as follows:

Term and Renewal Extension: Unless the Board takes action to non-renew or amend the contract consistent with "Section 2. Renewal of Contract," on the eighth day after the December 20, 2021 Board meeting, the contract will contain an additional one-year term with an expiration date of **June 30, 2024**.

Salary: For the 2022-23 contract year, the Board shall pay Superintendent a salary of:

\$ _____.

Relocation Expenses: The parties agree Section 11(n) of the contract has been satisfied and is hereby **removed** as a term for any contract year beyond the 2021-22 contract year.

All other terms and conditions of the Superintendent's employment contract shall remain in full force and effect.

Executed this 20th day of December, 2021.	Executed this 20th day of December, 2021.
	Scotts Bluff County School District 79-0016, a/k/a Gering Public Schools
By: _____ Dr. Nicole A. Regan, Superintendent of Schools	By: _____ B.J. Peters, Board President

Superintendent Pay Transparency Notice— Dr. NICOLE Kegan

Notice is hereby given that Gering Public Schools has approved a superintendent employment contract/contract amendment at the Board Meeting held on **December 17, 2021 at 6:00 p.m. (MST)** at the City of Gering council chambers in Gering, Nebraska. Details of the contract are listed below.

After the 2022/23 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2022/23 year and future years are:	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 185,500.00	\$ 185,500.00	\$ 371,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ -	\$ -	\$ -
• <i>Bonus / Incentive / Performance Pay</i>	\$ -	\$ -	\$ -
• <i>Stipends</i>	\$ -	\$ -	\$ -
• <i>All other costs not mentioned above</i>	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 5,561.84	\$ 5,561.84	\$ 11,123.68
• <i>Cafeteria Plan Stipend</i>	\$ -	\$ -	\$ -
• <i>Cash in lieu of insurance</i>	\$ -	\$ -	\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>	\$ -	\$ -	\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 29,685.25	\$ 29,685.25	\$ 59,370.50
• <i>IRS value of housing allowance</i>	\$ -	\$ -	\$ -
• <i>IRS value of vehicle allowance</i>	\$ -	\$ -	\$ -
• <i>Additional leave days</i>	\$ -	\$ -	\$ -
• <i>Annuities</i>	\$ -	\$ -	\$ -
• <i>Service credit purchase</i>	\$ -	\$ -	\$ -
• <i>Association / Membership dues</i>	\$ 385.00	\$ 385.00	\$ 770.00
• <i>Cell Phone / Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>	\$ -	\$ -	\$ -
• <i>Travel allowance/reimbursement</i>	\$ -	\$ -	\$ -
• <i>Mileage Allowance</i>	\$ -	\$ -	\$ -
• <i>Educational tuition assistance</i>	\$ -	\$ -	\$ -
• <i>All other benefit costs not mentioned above</i>	\$ -	\$ -	\$ -
Totals:	\$ 222,332.09	\$ 222,332.09	\$ 444,664.18