

## Regular Board of Education Meeting

Monday, December 17, 2018 6:00 PM

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



## Minutes

1. **Signature of Notification**  
**Present:** Brian Copsey, Brent Holliday, Josh Lacy, B.J. Peters, Brady Shaul, Mary Winn.
2. **Call to Order, Pledge of Allegiance, Roll Call, Welcome Visitors**
  - 2.1. Acknowledge Open Meetings Law
  - 2.2. Notice of this meeting was published in the Gering Courier on Thursday, December 13, 2018.
3. **Excuse Absent Board Members**
4. **Consent Agenda**
  - 4.1. Minutes From Previous Board Meeting
  - 4.2. Approval of Claims/Bills
  - 4.3. First Reading of Board Policies
    - 4.3.i. 604.10 - Academic Freedom
    - 4.3.ii. 604.11 - Citizenship
    - 4.3.iii. 604.12 - Global Education
    - 4.3.iv. 605.3 - Program for High Ability Students
    - 4.3.v. 605.5 - Religious-Based Exclusion from A School Program
    - 4.3.vi. 605..6 - English as a Second Language
    - 4.3.vii. 605.7 - Dual Enrollment
    - 4.3.viii. 605.8 - Home-Bound Instruction
  - 4.4. Second Reading of Board Policies
    - 4.4.i. 604.1 - Basic Instruction Program

- 4.4.ii. 604.2 - Summer School Instruction
- 4.4.iii. 604.3 - Special Education
- 4.4.iv. 604.4 - Multicultural Education
- 4.4.v. 604.5 - Health Education
- 4.4.vi. 604.6 - Physical Education
- 4.4.vii. 604.7 - Career Education
- 4.4.viii. 604.9 - Teaching About Religion

#### 4.5. Personnel Items

- 4.5.i. Contract Approvals
  - 4.5.i.1. Laura Barrett, Director of Student Services

### 5. **Patron Comments**

### 6. **Reports and Discussions**

#### 6.1. Recognition Of Bulldog Staff Member Of the Month - Scott Lang, GHS Head Custodian

As written in his nomination, Custodian Scott Lang was recognized for the "tremendous amount of personal pride" he has shown in caring for Gering Public School facilities through the construction process. High school students reportedly offered him a standing ovation at a recent assembly. Board member Mary Winn also highlighted the "essential role" classified staff plays within the school environment.

#### 6.2. Building Report - Lincoln Elementary School

Eight students representing Lincoln Elementary, alongside Principal Barker, presented a wide array of information on the programs and events that had occurred within their building during first semester. A student-produced video shone a spotlight on all grade levels with growth-data notebooks, Boys Town social skill assemblies, the leader-in-me program, and booster club sponsored events fostering zoo animal education.

#### 6.3. Curriculum Committee Report

Committee chair Mary Winn reported that science teachers Brett Moser and Jenn Dillinger had attended the November meeting to collaborate on the department curriculum. Board member Josh Lacy added a report from a recent VALTS meeting with ESU13 representatives. Lacy recognized continued success with eight students planning to graduate from the program at semester, and anticipation for those openings being filled immediately.

#### 6.4. Facilities Committee Report

Chairperson BJ Peters offered an update on the high school construction project, and applauded the staff and students on their continued patience as many aspects of the project are now being wrapped up.

## 6.5. Business Committee Report

Committee chair Brent Holliday commended the GPS Business Manager, Tim Meisner, on the completion of another successful audit. No irregularities were reported by Dana Cole, and Brent added that the length of detail in their report portrayed the size of the duties. Monthly expenditures were reviewed and approved accordingly at the November meeting.

- 6.5.i. Trial Balance Summary
- 6.5.ii. Fund Balances
- 6.5.iii. Schedule of Investments
- 6.5.iv. Financial Statements

## 6.6. Superintendent's Report

Superintendent Hastings opened with discussion surrounding the addition of a second monthly board meeting beginning in January. All members agreed this would be beneficial. An update was offered on the communication stages of the upcoming grade reconfiguration before closing with a few calendar highlights.

## 7. Action Items

- 7.1. Discuss, consider, and take action regarding the acceptance the retirement of Dave Lashley, GHS Counselor at the end of the 18-19 school year
- 7.2. Discuss, consider, and take action regarding the approval of Owner Change Order #5 for the Gering High School Project
- 7.3. Discuss, consider, and take action regarding the approval of Pay Application #8 to Hausmann Construction for \$1,547,506.69
- 7.4. Discuss, consider, and take action regarding the acceptance of the 2017-2018 Financial Audit
- 7.5. Discuss, consider, and take action to approve a cooperative agreement with Banner County Schools for soccer

## 8. Tentative Committee Meeting Dates

***Policy Review Committee*** -- No Policy Review

***Curriculum Committee*** -- Thurs, Jan 3 @ 7:00 a.m. (Central Office)

***Facilities Committee*** -- Thurs, Jan 10 @ 4:30 p.m. (Gering High School)

***Business Committee*** -- Mon, Jan 14 @ 4:30 p.m. (Central Office)

***Personnel Committee*** -- Thurs, Jan 31 @ 4:30 p.m. (Central Office)

***Regular Board Meeting*** -- Mon, Jan 21 @ 6:00 p.m. (City Council Chambers)

## 9. Board Comments

Board member Josh Lacy extended his appreciation to the Lincoln Elementary staff and students for their presentation. He noted positive, lifelong impacts especially from the leadership development element. Reflecting on the past month, Mary Winn congratulated the Gering High School mock trial team on their State Runner-Up finish. Brent Holliday emphasized excitement for the anticipated progress that will occur at the high school over break. This sentiment was shared by Brady Shaul who recapped some of the noticeable changes presently taking shape on the exterior of the building. Also along those lines, BJ Peters highlighted the final stretch of construction as we enter into 2019. In closing, Board President Brian Copsey acknowledged the honors extended to Scott Lang, and the amount of labor often occurring behind-the-scenes with projects like this. Furthermore, he credited Mr. Lashley for his work and dedication to students over the years as he reflected on the Board's acceptance of his retirement.

10. **Executive Session to protect the public interest for the purpose of discussing collective bargaining strategy.**

The executive session ended at 6:52 p.m. and the regular meeting was adjourned immediately afterward.

11. **Adjourn**

Payee Name	Account Description Element	Check Date	Check Number
Jensen, Heather N.	Refund Lunch Receipts	11/1/2018	1151
Johns, Christina	Refund Lunch Receipts	11/1/2018	1152
TAHER, Inc	Contracted Services/Repairs	11/1/2018	1153
TAHER, Inc	Contracted Services/Repairs	11/29/2018	1154
BOK Financial Corporation	Debt Service Interest	11/5/2018	2014
Wells Fargo Bank N.A.	Debt Service Interest	11/15/2018	2015
Platte Valley National Bank	Regular Salaries	11/5/2018	5086
Holliday Logistic Services, LLC	BLDGS & BLDG IMPROVE.	11/29/2018	5087
Ambient Energy	BLDGS & BLDG IMPROVE.	11/29/2018	5088
Baker & Associates, Inc.	BLDGS & BLDG IMPROVE.	11/29/2018	5089
Rb B Architects, Inc.	BLDGS & BLDG IMPROVE.	11/29/2018	5090
Mag Partners LLC	BLDGS & BLDG IMPROVE.	11/29/2018	5091
Don Schmidt Carpet, Inc.	BLDGS & BLDG IMPROVE.	11/29/2018	5092
Hausmann Construction Inc.	BLDGS & BLDG IMPROVE.	11/29/2018	5093
Virco Inc.	BLDGS & BLDG IMPROVE.	11/29/2018	5094
Holliday Logistic Services, LLC	BLDGS & BLDG IMPROVE.	11/29/2018	5095
Chadron High School _2810	Entry Fees	11/1/2018	7324
Domino's Pizza	Activity Acct. Expenses	11/1/2018	7325
Gonzales, Timothy	Officials	11/1/2018	7326
Gross, Sean _7074	Officials	11/1/2018	7327
Kimball Jr High	Entry Fees	11/1/2018	7328
Koski, Glen	Mileage Reimbursement	11/1/2018	7329
Music Theatre Intnl.	Activity Acct. Expenses	11/1/2018	7330
New Victorian Inn & Suites - Kearney	LODGING	11/1/2018	7331
NSIAAA	Prof Devel	11/1/2018	7332
Parker, Anthony	Officials	11/1/2018	7333
Scottsbluff DECA	Activity Acct. Expenses	11/1/2018	7334
Wheatland Middle School	Entry Fees	11/1/2018	7335
Winkler, Rick	Activity Acct. Expenses	11/1/2018	7336
Wal-Mart _18940	Activity Acct. Expenses	11/6/2018	7337
Christian, Dave _3181	Officials	11/8/2018	7338
Gross, Sean _7074	Officials	11/8/2018	7339
Kiwanis International	Activity Acct. Expenses	11/8/2018	7340
Wolfe, Jeff	Officials	11/8/2018	7341
Gross, Sean _7074	Officials	11/12/2018	7342
Wolfe, Jeff	Officials	11/12/2018	7343
Alliance High School	Entry Fees	11/15/2018	7344
Awards Unlimited	Supplies	11/15/2018	7345
Culligan of Scottsbluff	Activity Acct. Expenses	11/15/2018	7346
Domino's Pizza	Activity Acct. Expenses	11/15/2018	7347
East High E Club	Entry Fees	11/15/2018	7348
Fresh Foods Inc.	Activity Acct. Expenses	11/15/2018	7349
Gering Public Schools	Activity Acct. Expenses	11/15/2018	7350
Gwynn, Charles	Officials	11/15/2018	7351
Hampton Inn & Suites	Activity Acct. Expenses	11/15/2018	7352
Harder, Barb	Activity Acct. Expenses	11/15/2018	7353

Holiday Inn - Kearney	LODGING	11/15/2018	7354
Johnson Cashway _8920	Activity Acct. Expenses	11/15/2018	7355
Logoz LLC	Activity Acct. Expenses	11/15/2018	7356
Mccook High School	Entry Fees	11/15/2018	7357
New Victorian Suites - Lincoln	LODGING	11/15/2018	7358
Perez, Stephanie	Officials	11/15/2018	7359
Prairie Florist & Gifts	Activity Acct. Expenses	11/15/2018	7360
Raymond Geddes & Company, Inc.	Activity Acct. Expenses	11/15/2018	7361
Scottsbluff High School _15901	Activity Acct. Expenses	11/15/2018	7362
Scottsbluff High School _15903	Activity Acct. Expenses	11/15/2018	7363
Townsend Furniture	Activity Acct. Expenses	11/15/2018	7364
U,S, School Supply, Inc.	Activity Acct. Expenses	11/15/2018	7365
Vivacity Tech PBC	Activity Acct. Expenses	11/15/2018	7366
Gering Public Schools	Activity Acct. Expenses	11/19/2018	7367
Parker, Anthony	Officials	11/19/2018	7368
Perez, Stephanie	Officials	11/19/2018	7369
Greene, Troy	Officials	11/27/2018	7370
Gross, Sean _7074	Officials	11/27/2018	7371
Gwynn, Charles	Officials	11/27/2018	7372
Shultz, Ashley	Officials	11/27/2018	7373
VISA	Activity Acct. Expenses	11/27/2018	7374
Bayard High School	Entry Fees	11/29/2018	7375
Country Inn & Suites Kearney	Activity Acct. Expenses	11/29/2018	7376
Cozad High School	Entry Fees	11/29/2018	7377
Domino's Pizza	Activity Acct. Expenses	11/29/2018	7378
Gering Civic Center	Activity Acct. Expenses	11/29/2018	7379
Key Club International	Activity Acct. Expenses	11/29/2018	7380
Logoz LLC	Activity Acct. Expenses	11/29/2018	7381
McCook Senior Parents	Activity Acct. Expenses	11/29/2018	7382
TAHER, Inc	Activity Acct. Revenues	11/29/2018	7383
Townsend Furniture	Activity Acct. Expenses	11/29/2018	7384
Valentine High School	Entry Fees	11/29/2018	7385
Varsity	Activity Acct. Expenses	11/29/2018	7386
Wal-Mart _18940	Activity Acct. Expenses	11/29/2018	7387
Fresh Foods Inc.	Activity Acct. Expenses	11/30/2018	7388
Gering Public Schools	Accounts Payable	11/6/2018	20033
Gering Public Schools	Accounts Payable	11/30/2018	20034
FCCLA	Prof Devel	11/2/2018	201317
Fresh Foods Inc.	Supplies	11/2/2018	201318
Gering Bakery-Ahlers Baking Inc.	Supplies	11/2/2018	201319
Hobby Lobby	Supplies	11/2/2018	201320
Johnson Cashway _8920	Supplies	11/2/2018	201321
Martin, Terri	Prof Devel	11/2/2018	201322
Wal-Mart _18940	District Stock	11/6/2018	201323
Esu #13 _5760	Contracted Pupil Trans	11/8/2018	201324
Fresh Foods Inc.	Supplies	11/8/2018	201325
Hampton Inn-Kearney	Prof Devel	11/8/2018	201326

Source Refrigeration & HVAC, Inc.	Supplies	11/8/2018	201327
Valley Youth Connections	Other Agencies	11/8/2018	201328
Fresh Foods Inc.	Supplies	11/15/2018	201329
SHELL	Gas & Oil	11/15/2018	201330
Verizon Wireless	Telephone	11/15/2018	201331
VISA	Prof Devel	11/27/2018	201332
Black Hills Energy	Natural Gas Services	11/29/2018	201333
Charter Communications	Internet Service	11/29/2018	201334
City Of Gering	Supplies	11/29/2018	201335
Culligan of Scottsbluff	Supplies	11/29/2018	201336
eSchool Solutions, LLC	Contracted Services/Repairs	11/29/2018	201337
Fresh Foods Inc.	Supplies	11/29/2018	201338
Mail Finance	Contracted Services/Repairs	11/29/2018	201339
Wal-Mart_18940	District Stock	11/29/2018	201340
ACDA	Dues & Fees	11/30/2018	201341
Airgas Intermountain Inc.	Supplies	11/30/2018	201342
Bluffs Physical Therapy	Other Agencies	11/30/2018	201343
Bluffs Sanitary Supply, Inc.	Supplies	11/30/2018	201344
Border States Industries Inc.	District Stock	11/30/2018	201345
BSN Sports	Consumable Materials	11/30/2018	201346
Capital Business Systems, Inc.-Texas	Copier Costs	11/30/2018	201347
Capital Business Sytems, Inc.	Supplies	11/30/2018	201348
Cdw Government, Inc.	Server Hardware	11/30/2018	201349
City Of Gering	Electricity	11/30/2018	201350
Clement Construction LLC	Supplies	11/30/2018	201351
Connell, Jamie	Mileage Reimbursement	11/30/2018	201352
Contractors Materials	Contracted Services/Repairs	11/30/2018	201353
Crescent Electric Supply	District Stock	11/30/2018	201354
Crossroads Music	Supplies	11/30/2018	201355
Culligan of Scottsbluff	Supplies	11/30/2018	201356
Dana F. Cole & Co, Llp	Accounting & Auditing	11/30/2018	201357
DAS State Accounting - Central Finance	Internet Service	11/30/2018	201358
Deluxe For Business	Supplies	11/30/2018	201359
Dennis Supply Co. - Sb	Supplies	11/30/2018	201360
Docu-Shred	Contracted Services/Repairs	11/30/2018	201361
Don Schmidt Carpet, Inc.	Supplies	11/30/2018	201362
First Student	Contracted Pupil Trans	11/30/2018	201363
Follett School Solutions, Inc.	Library Books	11/30/2018	201364
Foos, Brandy	Mileage Reimbursement	11/30/2018	201365
Frank Parts Company	Tires & Parts	11/30/2018	201366
Gering Courier	Advertising & Printing	11/30/2018	201367
Grease N Go	Gas & Oil	11/30/2018	201368
Hi Performance Car Wash-Blt, Inc.	District Stock	11/30/2018	201369
Hillyard/Sioux Falls	Supplies	11/30/2018	201370
Hobby Lobby	Supplies	11/30/2018	201371
J.W. Pepper And Sons, Inc.	Supplies	11/30/2018	201372
Jirdon Agri Chemicals	Supplies	11/30/2018	201373

Johnson Cashway _8920	Supplies	11/30/2018	201374
Kinnaman, Jill	Mileage Reimbursement	11/30/2018	201375
Lightspeed Technologies Inc.	Supplies	11/30/2018	201376
Linweld	Supplies	11/30/2018	201377
Logoz LLC	District Stock	11/30/2018	201378
Longmore, Amy	Mileage Reimbursement	11/30/2018	201379
Martin, Terri	Prof Devel	11/30/2018	201380
Menards	Supplies	11/30/2018	201381
Mitlehner, Stacey	Mileage Reimbursement	11/30/2018	201382
Money Wise Office Supply	Supplies	11/30/2018	201383
Moravek, Michael	Mileage Reimbursement	11/30/2018	201384
Muggli, Shelly	Prof Devel	11/30/2018	201385
NCSA	Dues & Fees	11/30/2018	201386
Ne Dol/Office Safety & Labor Ne Dol/Boil	Supplies	11/30/2018	201387
Nebraska Safety & Fire Equipment Inc.	Supplies	11/30/2018	201388
New Victorian Suites - Lincoln	Prof Devel	11/30/2018	201389
Newberry, Lionel	Internet Service	11/30/2018	201390
NMC Exchange LLC	Supplies	11/30/2018	201391
NSAA-District VI	Dues & Fees	11/30/2018	201392
OLATHE PUBLIC SCHOOLS	Prof Devel	11/30/2018	201393
Paul Reed Construction Co, Inc	Supplies	11/30/2018	201394
Pearson Education Inc.	Vocational Education Materials	11/30/2018	201395
Peterson, Lori	Supplies	11/30/2018	201396
Protex Central	District Stock	11/30/2018	201397
Regional Care, Inc.	IRS 125 Plan	11/30/2018	201398
Regional West Health Services	Other Expenses	11/30/2018	201399
Retirement Plan Consultants, LLC	Dues & Fees	11/30/2018	201400
Sandberg Implement, Inc.	Tires & Parts	11/30/2018	201401
Scholastic, Inc. Classroom Magazines	Supplies	11/30/2018	201402
Scottsbluff Public Schools	Gas & Oil	11/30/2018	201403
Simply Clean	Supplies	11/30/2018	201404
Smith, Vicki L.	Supplies	11/30/2018	201405
Snap-On Industrial	Furniture and Equipment	11/30/2018	201406
Snell Services, Inc.	Supplies	11/30/2018	201407
Star-Herald	Periodicals	11/30/2018	201408
TAHER, Inc	Consumable Materials	11/30/2018	201409
Team Chevrolet	Tires & Parts	11/30/2018	201410
Westco _16360	Supplies	11/30/2018	201411
Western NE Community College	Social Studies Materials	11/30/2018	201412
Whiting Signs LLC	District Stock	11/30/2018	201413
Wilson, Ashlee	Mileage Reimbursement	11/30/2018	201414
Woodworker'S Supply	Supplies	11/30/2018	201415
WPCI	Contracted Services/Repairs	11/30/2018	201416
Esu #13 _5760	Prof Devel	11/30/2018	201417
Esu #13 _5760	Prof Devel	11/30/2018	201418
Esu #13 _5760	Prof Devel	11/30/2018	201419
Esu #13 _5760	Prof Devel	11/30/2018	201420

Esu #13 _5760	Contracted Pupil Trans	11/30/2018	201421
Esu #13 _5760	Prof Devel	11/30/2018	201422
Esu #13 _5760	Prof Devel	11/30/2018	201423
Esu #13 _5760	Prof Devel	11/30/2018	201424
Esu #13 _5760	Prof Devel	11/30/2018	201425

Amount	Fund
31.4	06
70.7	06
111426.36	06
90707.53	06
3351.43	07
74375	07
3900	08
375	08
8400	08
5396	08
22688	08
15933	08
1625	08
971071.52	08
101247.17	08
300	08
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75.23	05

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10507.14 01  
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54.19 01  
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247.19 01  
808.96 01  
312.5 01  
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229.49 01  
212.07 01  
122.02 01  
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1625 01  
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1975.22 01  
203.29 01  
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57.63 01  
251.98 01  
364.08 01

380.13 01  
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340 01  
5825 01  
250 01  
102.36 01  
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4620.06 01  
767.5 01  
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433.26 01  
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167.98 01  
250 01  
4299.03 01  
15.54 01  
149 01  
561.75 01  
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63.58 01  
1519 01  
40 01  
250 01  
120 01  
180 01

28020.94 01

120 01

80 01

40 01

25 01

**POLICY 604.10  
GERING PUBLIC SCHOOLS  
GERING, NE**

**ACADEMIC FREEDOM**

The Board believes students should have an opportunity to reach their own decisions and beliefs about conflicting points of view. Academic freedom is the opportunity of licensed employees and students to study, investigate, present, interpret, and discuss facts and ideas relevant to the subject matter of the classroom and appropriate to and in good taste ~~forwith~~ the maturity and intellectual and emotional capacities of the students.

It shall be the responsibility of the teacher to refrain from advocating partisan causes, sectarian religious views, or biased positions in the classroom or through teaching methods. Teachers are not discouraged from expressing personal opinions as long as students are aware it is a personal opinion and students are allowed to reach their own conclusions independently.

It shall be the responsibility of the principal to ensure academic freedom is allowed but not abused in the classroom.

Cross Reference: 504 Student Rights and Responsibilities  
1005.10 Distribution or Posting of Materials

Approved 07/19/10

Reviewed 11/26/18

Revised 12/17/18

**POLICY 604.11  
GERING PUBLIC SCHOOLS  
GERING, NE**

**CITIZENSHIP**

Being a citizen of the ~~country, state~~United States of America, of Nebraska, and ~~of~~ the school ~~district~~ community entitles students to special privileges and protections as well as requiring the students to assume civic, economic and social responsibilities and to participate in their country, state and school ~~district~~ community in a manner that entitles them to keep these rights and privileges.

As part of the education program, students shall have an opportunity to learn about their rights, privileges, and responsibilities as citizens of this country, state and school ~~district~~ community. As part of this learning opportunity students shall be instructed in the elements of ~~good~~ citizenship; ~~and~~ the role ~~quality~~ citizens play in their country, state and school ~~district~~ community; the value of active participation; and the practice of civil discourse. Instruction will also be aimed at developing patriotism, recognizing patriotic holidays and a reverence for the flag, and developing an understanding of our nation's history and its constitution.

Legal Reference: Nebraska Statute 79-724.

Cross Reference: 102 Educational Philosophy of the District  
504 Student Rights and Responsibilities  
505 Student Discipline

Approved 07/19/10

Reviewed 7/18/11, 11/26/18 Revised 12/17/18

**POLICY 604.12**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**GLOBAL EDUCATION**

Because of our growing interdependence with other nations in the world, global education shall be incorporated into the education program for grades kindergarten through twelve so that students have the opportunity to acquire a perspective on world issues, problems, and prospects for an awareness of the relationship between an individual's self-interest and the concerns of people elsewhere in the world.

Cross Reference:   603   Curriculum Development  
                          604   Instructional Curriculum

|   Approved 07/19/10

[Reviewed 11/26/18](#)

**POLICY 605.3**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**PROGRAM FOR HIGH ABILITY STUDENTS**

The district is committed to an educational program that recognizes, identifies, and serves the unique needs of talented and gifted students. High ability learners are those who have been identified as having high performance capability in such areas as intellectual, creative, or artistic capacity or in specific fields and who require accelerated or differentiated curriculum programs in order to develop those capabilities fully.

The Board directs the superintendent to develop a written identification process for identifying talented and gifted students in the district. The identification process shall include an appeals process for parents/guardians who wish to request reconsideration.

A written plan that identifies programs or services to be provided to address the assessed needs of identified students shall be similarly developed. The plan shall include:

- the district's philosophy on educational service to learners with high ability;
- the district's operational definition of a high ability learner;
- goals and objectives of the program;
- a description of the programming services, options and strategies to be provided under this plan;
- yearly evaluation procedures to allow for input from parents, educators, students, and community members;
- staff development training and support provided within the plan; and
- an outline of program management.

Legal Reference: Neb. Statute 79-1106 et seq.  
NDE Rule 3

Cross Reference: 102 Educational Philosophy of the District  
611 Academic Achievement

| Approved 10/18/10

Reviewed 11/26/18

**POLICY 605.5**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**RELIGIOUS-BASED EXCLUSION FROM A SCHOOL PROGRAM**

Parents who wish to have their child excluded from a school program because of religious beliefs must inform the principal. The Board authorizes the administration to allow the exclusion if it is not disruptive to the education program and it does not infringe on a compelling state or educational interest. Further, the exclusion must not interfere with other school district operations.

In notifying the principal, the parents shall abide by the following:

1. The notice shall be in writing;
2. The objection shall be based on religious beliefs;
3. The objection shall state which activities or studies violate their religious beliefs;
4. The objection shall state why these activities or studies violate their religious beliefs;  
and
5. The objection shall state a proposed alternate activity or study.

The principal shall have discretion to make this determination. The factors the principal shall consider when a student requests to be excluded from a program or activity because of religious beliefs include, but are not limited to, staff available to supervise a student who wishes to be excluded, space to house the student while the student is excluded, available principal-approved alternative course of study or activity while the student is excluded, number of students who wish to be excluded, whether allowing the exclusion places the school in a position of supporting a particular religion, and whether the program or activity is required for promotion to the next grade level or for graduation.

Students who are allowed to be excluded from a program or activity which violates their religious beliefs may be required to do an alternate supervised activity or study.

Cross Reference:      604    Instructional Curriculum  
                                 607.02 School Ceremonies and Observances

|      Approved 10/18/10

Reviewed 11/26/18

**POLICY 605.6  
GERING PUBLIC SCHOOLS  
GERING, NE**

**ENGLISH AS A SECOND LANGUAGE**

The School Board recognizes the need to provide equal educational opportunities for all students in the district. Therefore, if the inability to speak and understand the English language due to a national origin or non-English speaking environment excludes a student from effective participation in the educational programs offered by the district, the district shall take appropriate action to rectify the English language deficiency in order to provide the student equal access to its programs. The Board directs the administration to develop and implement procedures that:

- Appropriately identify and evaluate students with limited English proficiency (LEP). Limited English proficient students are those whose native/homes language is a language other than English and whose English language skills of listening, speaking, reading and writing are not developed to a level at which they can achieve challenging performance standards in a regular classroom.
- Determine the appropriate instructional environment for LEP students.
- Monitor progress of students receiving English as a Second Language (ESL) or bilingual instruction in order to determine their readiness for the mainstream classroom environment.
- Establish professional standards for staff members who teach bilingual or English as a Second Language programs and provide development opportunities for staff members when needed.

Where feasible, the district may provide support for the student's use of the native language while developing English language skills.

Legal Reference: Title VI, Civil Rights Act of 1964.  
20 U.S.C. §§ 1701 et seq.

Cross Reference: 103 Equal Educational Opportunity  
601 Goals and Objectives

| Approved 10/18/10

Reviewed 11/26/18

**POLICY 605.7**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**DUAL ENROLLMENT**

The parent, guardian, or custodian of a student receiving instruction at a private, denominational or parochial school, or a school choosing not to meet accreditation or approval requirements may also enroll the student in the school district. The student shall be considered under dual enrollment. The parent, guardian, or custodian requesting dual enrollment for the student should notify the superintendent on a form provided by the school district. On the form, they shall indicate the academic courses and extracurricular activities in which the student is interested in participating.

A dual enrollment student is eligible to participate in the school district's academic and extracurricular activities in the same manner as other students enrolled in the school district to the extent allowed within NSAA regulations. The policies and administrative rules of the school district shall apply to the dual enrollment students in the same manner as the other students enrolled the school district. These policies and administrative rules shall include, but not be limited to, athletic eligibility requirements, rules governing student conduct, academic eligibility requirements, and payment of the fees required for participation.

It shall be the responsibility of the superintendent to develop administrative regulations regarding deadlines, specific courses or activities approved, restrictions of classroom space, maximum or minimum course number limitations and other procedures for this policy.

Cross Reference:	502	Student Admissions
	504	Student Rights and Responsibilities
	505	Student Discipline
	506	Student Activities
	508	Student Health and Well-Being
	611	Academic Achievement

| Approved 10/18/10 Reviewed 11/26/18

**POLICY 605.8  
GERING PUBLIC SCHOOLS  
GERING, NE**

**HOME-BOUND INSTRUCTION**

Home-bound instruction shall be offered to those pupils who are unable to attend school due to illness or injury. The Superintendent or designee will develop administrative procedures\* for fulfilling the intent of this policy.

\*See Administrative Procedures 605.08R1

| Approved 10/18/10

Reviewed 11/26/18

**POLICY 604.1**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**BASIC INSTRUCTION PROGRAM**

The basic instructional program shall include the courses required for each grade level by the Nebraska Department of Education.

The basic weekly instructional program of students enrolled in the elementary grades shall include reading and language arts, mathematics, social studies, science, health, physical education, art, and music. Writing skills shall be incorporated in all curricular areas. The district shall consider elementary grades to be all grades ~~through up to~~ fifth~~sixth~~.

The basic yearly instructional program of students enrolled in the middle grades shall include reading ~~and~~ language arts, mathematics, social studies, science, health, art, music, and physical education. Writing skills shall be incorporated in all curricular areas. Exploratory experiences shall be offered. The district shall consider middle grades to be grades six, seven and eight.

The basic instructional program of students enrolled in the high school grades shall consist of a minimum of 400 instructional units including language arts (60 units), social science (40 units), mathematics (40 units), science (40 units), foreign language (20 units), ~~career/vocational~~ education (80 units), personal health and physical fitness (20 units), and visual and performing arts (40 units). Writing skills shall be incorporated in all curricular areas. The instructional program shall include computer education. The district shall consider high school grades to be all grades of ninth and above.

Each instructional program shall be carefully planned for optimal benefit taking into consideration the financial condition of the school district and other factors deemed relevant by the Board or superintendent. Each instructional program's plan should describe the program, its goals, the effective materials, the activities, and the method for student evaluation.

It shall be the responsibility of the superintendent to develop administrative regulations stating the required courses and optional courses for the elementary, middle and high school grade programs.

- Legal Reference:     NDE Rule 10.005 - 10.007  
                          20 U.S.C. § 1232h (1994)  
                          34 C.F.R. Pt. 98 (1996)
- Cross Reference:    102    Educational Philosophy of the District  
                          103    Equal Educational Opportunity  
                          104    Educational and Operational Planning  
                          603    Curriculum Development

611 Academic Achievement

| Approved 07/19/10

Reviewed 10/22/18

Revised

**POLICY 604.2  
GERING PUBLIC SCHOOLS  
GERING, NE**

**SUMMER SCHOOL INSTRUCTION**

The Board may offer summer school for one or more courses ~~and student activities~~ for students who need additional help and instruction or enrichment in those areas. This decision shall be within the discretion of the Board.

The Board shall weigh the benefit to the students and the school district as well as the school district's budget and availability of certificated employees to conduct summer school.

It shall be the responsibility of the superintendent to develop administrative regulations regarding this policy.

Cross Reference: 411.02 Summer School Certificated Employees  
604 Instructional Curriculum  
611.02 Promotion and Retention  
801.07 Summer School Program Transportation Service

Approved 07/19/10

Reviewed 10/22/18

Revised 11/19/18

**POLICY 604.3**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

SPECIAL EDUCATION

The Board recognizes some students have different educational needs than other students. The Board shall provide an appropriate education program and related services to students identified in need of special education. The special education services will be provided from birth until the appropriate education is completed, age twenty-one or to maximum age allowable in accordance with the law. Students requiring special education shall attend regular education classes, participate in extracurricular activities and receive services in a regular education setting to the maximum extent possible. The appropriate education for each student shall be written in the student's Individualized Education Program (IEP).

Special education students shall ~~be required to~~ meet the requirements stated in Board policy or in their IEPs for graduation. It shall be the responsibility of the superintendent to provide or make provisions for appropriate special education and related services.

Children from birth through age five meeting the identification and verification procedures shall be provided special education services within the public education system. The school district shall work in conjunction with the appropriate education agencies to provide services, at the earliest appropriate time, to children with disabilities. This shall be done to ensure a smooth transition ~~for~~ children entitled to early childhood special education services.

Legal Reference:                   20 U.S.C. § 1400 et seq. (1994).  
   34 C.F.R. Pt. 300 et seq. (1996).  
   Neb. Statute 79-1110 et seq.

Cross Reference:                505     Student Discipline  
   507     Student Records  
   508.02 Administration of Medication to Students  
   508.08 Student Special Health Services  
   602.01 School Calendar  
   604     Instructional Curriculum  
   611.07 Graduation Requirements  
   Gering Public Schools' Special Education Policy Manual

Approved 07/19/10

Reviewed 10/22/18

Revised 11/19/18

**POLICY 604.4  
GERING PUBLIC SCHOOLS  
GERING, NE**

**MULTICULTURAL EDUCATION**

Students shall have an equal opportunity for a quality education without discrimination, regardless of their race, religion, color, sex, marital status, national origin or disability.

~~The education program shall be free of discrimination and provide equal opportunity for the students.~~ The education program shall foster knowledge of and respect and appreciation for the culture, history and contributions of diverse cultural groups including, but not limited to the following:- African Americans, Hispanic Americans, Native Americans, and Asian Americans. It shall place special emphasis on human relations and sensitivity toward all races.

The Board shall adopt a written plan for the implementation of multicultural education and shall evaluate this plan periodically. During the evaluation process, the Board shall involve parents, students, employees and a diverse representation of the community members in assessing the effectiveness and appropriateness of the program. The plan shall establish district goals for the multicultural program and will include staff development to assist the district in pursuing these goals. The plan shall include a process for selecting appropriate materials and shall incorporate multicultural education into all subject areas of the core curriculum of grades kindergarten through twelve.

The superintendent will annually report the status of the multicultural education program to the Board.

Legal Reference:                   Neb. Statute 79-719 et seq.  
  NDE Rule 10.004.01G  
  NDE Rule 16

Cross Reference:                103    Equal Educational Opportunity  
  600    Goals and Objectives of the Education Program

Approved 07/19/10

Reviewed 10/22/18

Revised

**POLICY 604.5  
GERING PUBLIC SCHOOLS  
GERING, NE**

**HEALTH EDUCATION**

Students in grade levels kindergarten through twelve shall receive, as part of their health education, instruction about personal health; food and nutrition; environmental health; safety and survival skills; consumer health; family life; human growth and development; substance abuse and non-use, including the effects of alcohol, tobacco, drugs and poisons on the human body; human sexuality; self-esteem; stress management; interpersonal relationships; emotional and social health; health resources; prevention and control of disease; and communicable diseases. The purpose of the health education program is to help each student protect, improve and maintain physical, emotional and social well-being.

The areas stated above shall be included in health education and the instruction shall be adapted at appropriate grade levels to aid understanding by the students.

Parents who object to health education instruction in human growth and development may file a written request that the student be excused from the instruction. The written request shall include a proposed alternate activity or study acceptable to the superintendent. The superintendent shall have the final authority to determine the alternate activity or study.

Cross Reference:    504    Student Rights and Responsibilities  
                             508    Student Health and Well-Being  
                             608    Instructional Services

| Approved 07/19/10

Reviewed 10/22/18

Revised

**POLICY 604.6  
GERING PUBLIC SCHOOLS  
GERING, NE**

**PHYSICAL EDUCATION**

Students in grades kindergarten through eight shall be required to participate in physical education courses unless they are excused by the principal of their attendance center.

Students in grades nine through twelve are required to participate in ~~two years or 1520~~ instructional units of physical education.

Students may be excused from physical education courses if the student presents a written statement from a doctor stating that such activities could be injurious to the health of the student or the student has been exempted because of a conflict with the student's religious beliefs.

Cross Reference: 506 Student Activities

Approved 07/19/10

Reviewed 10/22/18

Revised 11/19/18

**POLICY 604.7**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**CAREER EDUCATION**

Preparing students for careers is one goal of the education program. Career education will be written into the education program for grades kindergarten through twelve. This education shall include, but not be limited to, awareness of self in relation to others and the needs of society, exploration of employment opportunities, experiences in personal decision-making, and experiences of integrating work values and work skills into their lives.

It shall be the responsibility of the superintendent to assist certificated employees in finding ways to provide career education in the education program. Special attention should be given to offering courses of vocational and career education. The Board, in its review of the curriculum, shall review the means in which career education is combined with other instructional programs.

Approved 07/19/10

Reviewed 10/22/18

Revised

**POLICY 604.9  
GERING PUBLIC SCHOOLS  
GERING, NE**

**TEACHING ABOUT RELIGION**

The school district is required to keep the practice of religion out of the school curriculum. The Board recognizes the key role religion has played in the history of the world and authorizes the study of religious history and traditions as part of the curriculum. Preferential or derogatory treatment of a single religion shall not take place.

It shall be the responsibility of the superintendent to ensure the study of religion in the schools in keeping with the following guidelines:

- the proposed activity must have a secular purpose;
- the primary objective of the activity must not be one that advances or inhibits religion; and
- the activity must not foster excessive governmental entanglement with religion.

Cross Reference: 605.05 Religious-Based Exclusion from a School Program  
607.02 School Ceremonies and Observances

Approved 07/19/10

Reviewed 10/22/18

Revised

**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

THE MONTH ENDING NOVEMBER 30, 2018  
TRIAL BALANCE SUMMARY- YEAR-TO-DATE

	GENERAL	BUILDING	DEPREC'N	FEE	QUALIFIED CAPITAL	EMPL BEN	ACTIVITY	CAFETERIA	BOND
9/1/2018	\$3,261,330.84	\$20,852,360.78	\$567,594.79	\$7,525.64	\$162,828.61	\$13,264.71	\$60,914.46	\$128,834.65	\$844,835.22
CD Deposit									
+ YTD RECPTS	\$5,907,888.66	\$31,270.85	\$1,721.21	\$7,092.87	\$10.13	\$0.79	\$134,675.73	\$230,556.59	\$624,624.14
+ RECPT ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
= AVAILABLE FUNDS	\$9,169,219.50	\$20,883,631.63	\$569,316.00	\$14,618.51	\$162,838.74	\$13,265.50	\$195,590.19	\$359,391.24	\$1,469,459.36
- YTD EXPENSE	\$5,523,318.16	\$5,644,298.89	\$0.00	\$0.00	\$0.00	\$877.88	\$131,057.12	\$289,509.36	\$1,012,222.73
- EXPENSE ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
= RECEIPT-EXP BALANCES	\$3,645,901.34	\$15,239,332.74	\$569,316.00	\$14,618.51	\$162,838.74	\$12,387.62	\$64,533.07	\$69,881.88	\$457,236.63

IMPREST	\$0.00								
PAYROLL	-\$212,912.34								
CASH AT COUNTY	\$2,274,501.29								\$192,662.46
+ REGULAR CHECKING	\$51,955.39			\$14,618.51		\$12,387.62	\$0.00	(\$77,568.41)	\$116,355.78
+ MMA ACCOUNT	\$1,720,851.74	\$ 15,239,302.74	\$119,669.14		\$1,628,383.74		\$33,481.95	\$147,450.29	\$148,218.39
+ IMPREST SUSPENSE	\$20,450.96								
+ DUE TO BUILDING									
+ DUE FROM BOND									
+ CD'S			\$449,568.47				\$31,051.12		
+ or - A/R or (A/P)	(\$208,945.70)						\$0.00		
= FUND BALANCES	\$3,645,901.34	\$15,239,302.74	\$569,237.61	\$14,618.51	\$1,628,383.74	\$12,387.62	\$64,533.07	\$69,881.88	\$457,236.63

THE MONTH ENDING NOVEMBER 30, 2018  
TRIAL BALANCE SUMMARY

	target \$650K	target \$750k							
	GENERAL	BUILDING	DEPREC'N	FEE	QUALIFIED CAPITAL	EMPL BEN	ACTIVITY	CAFETERIA	BOND
11/01/2018 Balance	\$4,282,386.01	\$16,359,667.16	\$569,237.61	\$7,595.74	\$162,835.40	\$12,387.37	\$53,882.09	\$176,104.68	\$518,114.34
CD Deposit					\$0.00				
+ MTD Receipts	\$1,069,336.45	\$10,601.27	\$78.39	\$7,022.77	\$3.34	\$0.25	\$40,682.22	\$96,028.19	\$16,848.72
+ RECPT ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
= AVAILABLE FUNDS	\$5,351,722.46	\$16,370,268.43	\$569,316.00	\$14,618.51	\$162,838.74	\$12,387.62	\$94,564.31	\$272,132.87	\$534,963.06
- MTD EXPENSE	\$1,705,821.12	\$1,130,965.69	\$0.00	\$0.00	\$0.00	\$0.00	\$30,031.24	\$202,250.99	\$77,726.43
- EXPENSE ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
= RECEIPT-EXP BALANCES	\$3,645,901.34	\$15,239,302.74	\$569,316.00	\$14,618.51	\$162,838.74	\$12,387.62	\$64,533.07	\$69,881.88	\$457,236.63

IMPREST	\$0.00								
PAYROLL	-\$212,912.34								
CASH AT COUNTY	\$2,274,501.29								\$192,662.46
+ REGULAR CHECKING	\$51,955.39			\$14,618.51			\$0.00	(\$77,568.41)	\$116,355.78
+ MMA	\$1,720,851.74	\$ 15,239,302.74	\$119,747.53		\$162,838.74	\$12,387.62	\$33,481.95	\$147,450.29	\$148,218.39
+ IMPREST SUSPENSE	\$20,450.96								
DUE TO BUILDING DUE FROM BOND		\$0.00							
CD'S + or - A/R or (A/P)	(\$208,945.70)		\$449,568.47				\$31,051.12		
= FUND BALANCES	\$3,645,901.34	\$15,239,302.74	\$569,316.00	\$14,618.51	\$162,838.74	\$12,387.62	\$64,533.07	\$69,881.88	\$457,236.63

**Gering Public Schools  
Building Fund  
11/30/2018**

<b>Cash Balance</b>	11/30/2018	<u>\$15,239,332.74</u>
<b>Projected Revenue</b>	12/01/18-01/30/19	
Taxes		\$ -
Interest		<u>\$ 190,000.00</u>
<b>Total</b>		<u>\$ 180,000.00</u>
<b>Projected Expenses</b>		\$ -
Admin Building		\$ 35,100.00
High School Project		<u>\$ 14,500,000</u>
<b>Total</b>		<u>\$ 14,535,100</u>
<b>Cash Balance</b>		<u>\$884,232.74</u>

**Gering Public Schools  
Depreciation Fund  
11/30/2018**

<b>Cash Balance</b>	11/30/2018	<u>\$569,316.00</u>
<b>Projected Revenue</b>	12/01/18-01/30/19	
Interest		<u>\$ 5,000.00</u>
<b>Total</b>		<u>\$ -</u>
<b>Projected Expenses</b>		\$ -
<b>Total</b>		<u>\$ -</u>
<b>Cash Balance</b>		<u>\$ 569,316.00</u>

SCHEDULE OF INVESTMENTS HELD

AS OF NOVEMBER 30, 2018

Depository	Number	Fund	Amount	Rate	Date of Issue	Date of Maturity
Valley Bank	1097688	Depreciation	\$328,688.75	1.25%	11-26-08	11-26-18
Valley Bank	1097480	Depreciation	\$122,640.08	1.50%	03-18-08	03-18-19
Valley Bank	1097261	Activity-Whitney Parr	\$29,881.83	.60%	08-16-07	08-16-18
US Bank	35050016148 3	Activity-Twyla Fulk	\$5,571.32	.45%		02-06-19

**DATE:** December 17, 2018  
**To:** Board of Education  
**Re:** November Financial Statements.

The Business Committee has reviewed the financial records for the month of November, 2018. Items found in the various bill lists needing further description are notated, if necessary, in the right-hand margin of the Schedule of Checks Written. The remainder of items are typical service or supply expenditures and are adequately defined in the descriptive columns.

General Fund revenue was \$1,069,336.45. General Fund expenditures were \$333,944.13 and the payroll for November totaled \$1,371,876.99. Total General Fund expenditures for November were \$1,705,821.12.

Building Fund revenue was \$10,601.27 and expenditures were \$1,130,965.69 the Depreciation Fund revenue was \$78.30 and expenditures were \$0.00, the Qualified Capital Fund revenue was \$3.34 and expenditures were \$0.00; the Fee Fund revenue was \$7,022.77 and expenditures were \$0.00 and the Employee Benefit Fund revenue was \$.25 and expenditures were \$0.00.

The Activity Fund revenue was \$40,682.22. Activity Fund expenditures totaled \$30,031.24.

The Cafeteria Fund revenue was \$96,028.19. Cafeteria Fund expenditures were \$199,961.47 plus \$2,289.52 for payroll for a total of \$202,250.99; the Bond Fund revenue was \$516,848.72 and expenditures were \$77,726.43

	EXPENSES	REVENUE	
<b>GENERAL FUND</b>		\$333,944.13	\$1,069,336.45
	Payroll	\$1,371,876.99	
<b>BUILDING</b>		\$1,130,965.69	\$10,601.27
<b>DEPRECIATION</b>		\$0.00	\$78.30
<b>QUALIFIED CAPITAL</b>		\$0.00	\$3.34
<b>EMPLOYEE BENEFIT</b>		\$0.00	\$0.25
<b>ACTIVITY</b>		\$30,031.24	\$40,682.22
<b>CAFETERIA</b>		\$199,961.47	\$96,628.19
	Payroll	\$2,289.52	
<b>FEE FUND</b>		\$0.00	\$7,022.77
<b>Bond Fund</b>		\$77,726.43	\$16,848.72

# Hausmann Construction Inc

8885 Executive Woods Drive  
Lincoln , NE 68512  
Ph : 4024383230

## Change Order

**Project:**

17-275 GERING HIGH SCHOOL  
1500 U ST.  
GERING, NE

**Change Order: 5****Date:** 10/23/2018**Architect's Project:****To Contractor:**

Hausmann Construction Inc  
8885 Executive Woods Drive  
Lincoln , NE 68512

**The Contract is changed as follows:**

## Change Order #5

013 PR 006 - Added Solatubes in Freshman Academy Commons	\$24,618.00
016 RFI 044 - Sink / Coffee Maker in Workroom 811	\$7,872.00
024R PR 009 - Kitchen Electrical Coordination	\$4,647.00
025 PR 013 - Existing Wood Construction & Classification Type (Change Order)	\$24,601.00
030 Additional Fire Protection Required per State Fire Marshal Direction	\$13,469.00
031R Moisture Mitigation in Existing Boiler Room	\$4,488.40
032R PR 015 - Added Drinking Fountains, Menu Boards, & Door Revision	\$25,780.50
033 PR 011 - Relocation of Existing Floor Hatch	\$2,815.00
034R PR 016R - Intercom Shop Drawing Revisions	\$15,298.00
035R PR 007 - Security	\$144,457.00
036 RFI 061 - Heating Water Loop Clarification	\$21,384.00
037 RFI 062 - RTU Power Routing	\$1,996.00
038 Additional Food Lost due Power Outage	\$-835.24
041 Admin Carpet Re-Instillation & Furniture Install Charge	\$-2,991.62
<b>Total:</b>	<b>\$287,599.04</b>

Hausmann Construction Inc  
8885 Executive Woods Drive  
Lincoln , NE 68512  
Ph : 4024383230

## Change Order

**Project:**  
17-275 GERING HIGH SCHOOL  
1500 U ST.  
GERING, NE

**Change Order: 5**

**Date:** 10/23/2018

**Architect's Project:**

**To Contractor:**  
Hausmann Construction Inc  
8885 Executive Woods Drive  
Lincoln , NE 68512

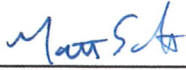
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The original Contract Amount was	\$22,139,296.00
Net change by previously authorized Change Orders	\$436,973.03
The Contract Amount prior to this Change Order was	\$22,576,269.03
The Contract will be increased by this Change Order in the amount of	\$287,599.04
The new Contract Amount including this Change Order will be	\$22,863,868.07

The date of Substantial Completion as of the date of this Change Order therefore is

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACT AND OWNER .**

---

ARCHITECT	Hausmann Construction Inc CONTRACTOR 8885 Executive Woods Drive Lincoln , NE 68512	OWNER
 (Signature)	 (Signature)	 (Signature)
By <b>DEREK YOUNG</b>	By Matt Schardt	By
Date 11/16/18	Date 11-6-18	Date

# AIA Document G702™ – 1992

## Application and Certificate for Payment

<b>TO OWNER:</b> Scottsbluff County School District 1722 1st Ave. Scottsbluff, NE 69361	<b>PROJECT:</b> 17-275 Gering High School	<b>APPLICATION NO:</b> 008	<b>Distribution to:</b>
<b>FROM CONTRACTOR:</b> Hausmann Construction Inc 8885 Executive Woods Dr Lincoln NE 68512	<b>VIA ARCHITECT:</b> RB&B Architects 315 East Mountain Avenue Suite 100 Fort Collins CO	<b>PERIOD TO:</b> November 30, 2018 <b>CONTRACT FOR:</b> General Construction <b>CONTRACT DATE:</b> <b>PROJECT NOS:</b> / /	<b>OWNER:</b> <input type="checkbox"/> <b>ARCHITECT:</b> <input type="checkbox"/> <b>CONTRACTOR:</b> <input type="checkbox"/> <b>FIELD:</b> <input type="checkbox"/> <b>OTHER:</b> <input type="checkbox"/>

### CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

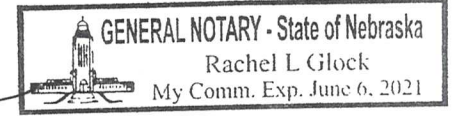
1. ORIGINAL CONTRACT SUM .....	\$22,139,296.00
2. NET CHANGE BY CHANGE ORDERS .....	\$436,973.03
3. CONTRACT SUM TO DATE (Line 1 ± 2) .....	\$22,576,269.03
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) .....	\$12,324,433.70
5. RETAINAGE:	
a. 10.00 % of Completed Work (Column D + E on G703)	\$1,232,443.37
b. 0 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703) .....	\$1,232,443.37
6. TOTAL EARNED LESS RETAINAGE .....	\$11,091,990.33
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT .....	\$9,544,483.64
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE .....	\$1,547,506.69
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$11,484,278.70

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$612,621.85	\$175,648.82
Total approved this Month	\$0.00	\$0.00
TOTALS	\$612,621.85	\$175,648.82
NET CHANGES by Change Order		\$436,973.03

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

**CONTRACTOR:**  
By: Mark Sula Date: 12-6-18

State of: Nebraska  
County of: Lancaster  
Subscribed and sworn to before me this 6th day of December 2018



Notary Public: Rachel L. Glock  
My Commission expires: June 6, 2021

### ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED ..... \$1,547,506.69  
(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

**ARCHITECT:**  
By: \_\_\_\_\_ Date: \_\_\_\_\_

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



# AIA Document G703™ – 1992

## Continuation Sheet

AIA Document, G702™–1992, Application and Certification for Payment, or G736™–2009, Project Application and Project Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.  
 In tabulations below, amounts are in US dollars.  
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:	008
APPLICATION DATE:	November 30, 2018
PERIOD TO:	November 30, 2018
ARCHITECT'S PROJECT NO:	17-275 Gering High School

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
	Contingency/Allowances	642,187.80	68,088.85	8,480.00	0.00	76,568.85	11.92%	565,618.95	0.00
	General Conditions	810,863.00	391,371.43	68,930.25	0.00	460,301.68	56.77%	350,561.32	0.00
	Effort Schedule	523,564.00	258,720.75	34,000.00	0.00	292,720.75	55.91%	230,843.25	0.00
	Fee	781,292.00	366,455.00	60,000.00	0.00	426,455.00	54.58%	354,837.00	0.00
1C	Surveying	38,300.00	16,004.05	1,305.00	0.00	17,309.05	45.19%	20,990.95	0.00
1E	Final Cleaning	99,850.00	9,500.00	0.00	0.00	9,500.00	9.51%	90,350.00	0.00
2A	Selective Demo	330,000.00	275,000.00	0.00	0.00	275,000.00	83.33%	55,000.00	0.00
2B	Earthwork & Site Grading	190,000.00	180,454.44	0.00	0.00	180,454.44	94.98%	9,545.56	0.00
2C	Backfill	76,100.00	63,510.00	10,000.00	0.00	73,510.00	96.60%	2,590.00	0.00
2D	SWPPP	42,200.00	27,700.00	4,000.00	0.00	31,700.00	75.12%	10,500.00	0.00
2H	Site Utilities	212,500.00	204,175.00	0.00	0.00	204,175.00	96.08%	8,325.00	0.00
2I	Concrete Paving	298,200.00	26,000.00	22,000.00	0.00	48,000.00	16.10%	250,200.00	0.00
2L	Landscaping & Sodding	95,645.00	0.00	0.00	0.00	0.00	0.00%	95,645.00	0.00
2M	Irrigation	72,960.00	38,355.00	0.00	0.00	38,355.00	52.57%	34,605.00	0.00
3A	Footings & Foundations	691,000.00	581,800.00	68,000.00	0.00	649,800.00	94.04%	41,200.00	0.00
3B	Interior Concrete Flatwork	491,000.00	226,000.00	153,000.00	0.00	379,000.00	77.19%	112,000.00	0.00
3D	Concrete Reinforcing	93,585.00	91,734.20	0.00	0.00	91,734.20	98.02%	1,850.80	0.00
4A	Masonry	1,061,320.20	458,874.00	116,100.00	0.00	574,974.00	54.18%	486,346.20	0.00
5A	Structural Steel Supply	822,200.00	556,776.20	205,550.00	0.00	762,326.20	92.72%	59,873.80	0.00
5B	Structural Steel Erection	389,960.00	295,000.00	49,960.00	0.00	344,960.00	88.46%	45,000.00	0.00

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User Notes:

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A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
6A	Rough Carpentry	543,600.00	203,000.00	108,000.00	0.00	311,000.00	57.21%	232,600.00	0.00
6B	Finish Carpentry	203,850.00	23,375.00	0.00	0.00	23,375.00	11.47%	180,475.00	0.00
6C	Casework Supply	119,585.00	0.00	0.00	0.00	0.00	0.00%	119,585.00	0.00
6D	Solid Surface	63,975.00	23,975.00	18,375.00	0.00	42,350.00	66.20%	21,625.00	0.00
7A	fluid-Applied Air Barrier	10,000.00	0.00	0.00	0.00	0.00	0.00%	10,000.00	0.00
7B	Dampproofing	16,900.00	12,700.00	4,200.00	0.00	16,900.00	100.00%	0.00	0.00
7C	Roofing	430,575.00	177,925.80	42,670.70	0.00	220,596.50	51.23%	209,978.50	0.00
7D	Spray-Foam Insulation	118,786.00	0.00	0.00	0.00	0.00	0.00%	118,786.00	0.00
7F	Fireproofing	290,000.00	65,000.00	0.00	0.00	65,000.00	22.41%	225,000.00	0.00
7G	Metal/Cementitious panels	254,923.00	861.00	38,109.30	0.00	38,970.30	15.29%	215,952.70	0.00
7H	Joint Sealants	57,000.00	6,800.00	0.00	0.00	6,800.00	11.93%	50,200.00	0.00
8A	Doors & Hardware	261,745.00	36,138.95	2,600.00	0.00	38,738.95	14.80%	223,006.05	0.00
8D	Overhead Doors & Grilles	30,200.00	0.00	13,700.00	0.00	13,700.00	45.36%	16,500.00	0.00
8F	Glass & Glazing	883,476.00	298,000.00	82,000.00	0.00	380,000.00	43.01%	503,476.00	0.00
9A	Framing & Drywall	896,651.00	431,178.00	100,000.00	0.00	531,178.00	59.24%	365,473.00	0.00
9B	Acoustical Components	249,850.00	74,000.00	0.00	0.00	74,000.00	29.62%	175,850.00	0.00
9D	Tiling	415,163.00	147,165.00	0.00	0.00	147,165.00	35.45%	267,998.00	0.00
9F	Gymnasium Wood Floors	75,680.00	0.00	0.00	0.00	0.00	0.00%	75,680.00	0.00
9G	Polished Concrete	92,450.00	0.00	0.00	0.00	0.00	0.00%	92,450.00	0.00
9I	Resilient Flooring & Carpet	251,000.00	174,631.00	0.00	0.00	174,631.00	69.57%	76,369.00	0.00
9M	Painting	273,243.00	45,000.00	0.00	0.00	45,000.00	16.47%	228,243.00	0.00
10A	Misc. Specialties Supply	85,795.00	38,150.00	18,750.00	0.00	56,900.00	66.32%	28,895.00	0.00
10B	Signage	61,652.00	0.00	27,648.00	0.00	27,648.00	44.85%	34,004.00	0.00
10C	Metal Locker Supply	153,832.00	0.00	0.00	0.00	0.00	0.00%	153,832.00	0.00
11A	Food Service Equipment	595,058.00	0.00	0.00	0.00	0.00	0.00%	595,058.00	0.00

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User Notes:

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A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
11B	Athletic Equipment	51,627.00	0.00	0.00	0.00	0.00	0.00%	51,627.00	0.00
12A	Telescoping Stands	33,000.00	0.00	0.00	0.00	0.00	0.00%	33,000.00	0.00
12C	Window Treatments	15,191.00	0.00	0.00	0.00	0.00	0.00%	15,191.00	0.00
15A	Fire Suppression	422,700.00	115,271.10	2,759.25	0.00	118,030.35	27.92%	304,669.65	0.00
15B	Plumbing/Mechanical	4,633,270.00	2,637,155.07	328,136.50	0.00	2,965,291.57	64.00%	1,667,978.43	0.00
16A	Electrical	2,785,792.00	1,746,670.30	63,182.88	0.00	1,809,853.18	64.97%	975,938.82	0.00
	Owner Change Order 001	268,015.00	180,882.65	58,595.00	0.00	239,477.65	89.35%	28,537.35	0.00
	Owner Change Order 002	175,648.82	175,648.82	0.00	0.00	175,648.82	100.00%	0.00	0.00
	Owner Change Order 003	168,958.03	31,584.03	9,400.00	0.00	40,984.03	24.26%	127,974.00	0.00
	Owner Change Order 004	-175,648.82	-175,648.82	0.00	0.00	-175,648.82	100.00%	0.00	0.00
	<b>GRAND TOTAL</b>	<b>\$22,576,269.03</b>	<b>\$10,604,981.82</b>	<b>\$1,719,451.88</b>	<b>\$0.00</b>	<b>\$12,324,433.70</b>	<b>54.59%</b>	<b>\$10,251,835.33</b>	<b>\$0.00</b>

**Gering HS Reno & Addition - Owner Change Order 001 Schedule of Values**

A	B	C	D		E	F	G		H	I
			WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)	
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD						
-	General Conditions	900.00	900.00	0.00	0.00	900.00	100.00%	0.00	0.00	
-	Bond	3,777.00	3,777.00	0.00	0.00	3,777.00	100.00%	0.00	0.00	
-	Insurance	2,174.00	2,174.00	0.00	0.00	2,174.00	100.00%	0.00	0.00	
-	Fee	9,671.00	6,563.00	2,050.00	0.00	8,613.00	89.06%	1,058.00	0.00	
2A	Selective Demo	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00%	0.00	0.00	
2B	Earthwork & Site Grading	3,146.00	3,146.00	0.00	0.00	3,146.00	100.00%	0.00	0.00	
3A	Footings & Foundations	675.00	675.00	0.00	0.00	675.00	100.00%	0.00	0.00	
3D	Concrete Reinforcing	1,540.00	1,540.00	0.00	0.00	1,540.00	100.00%	0.00	0.00	
4A	Masonry	16,446.00	16,446.00	0.00	0.00	16,446.00	100.00%	0.00	0.00	
5A	Structural Steel Supply	13,040.00	8,120.00	0.00	0.00	8,120.00	62.27%	4,920.00	0.00	
5B	Structural Steel Erection	1,950.00	1,950.00	0.00	0.00	1,950.00	100.00%	0.00	0.00	
6A	Rough Carpentry	(2,345.00)	(2,345.00)	0.00	0.00	(2,345.00)	100.00%	0.00	0.00	
6B	Finish Carpentry	1,960.00	1,960.00	0.00	0.00	1,960.00	100.00%	0.00	0.00	
7B	Dampproofing	1,100.00	1,100.00	0.00	0.00	1,100.00	100.00%	0.00	0.00	
7C	Roofing	120,100.00	66,055.00	54,045.00	0.00	120,100.00	100.00%	0.00	0.00	
8F	Glass & Glazing	14,600.00	0.00	0.00	0.00	0.00	0.00%	14,600.00	0.00	
9A	Framing & Drywall	4,527.00	4,527.00	0.00	0.00	4,527.00	100.00%	0.00	0.00	
15B	Plumbing / Mechanical	10,800.00	10,800.00	0.00	0.00	10,800.00	100.00%	0.00	0.00	
16A	Electrical	62,754.00	52,294.95	2,500.00	0.00	54,794.95	87.32%	7,959.05	0.00	
	<b>GRAND TOTAL</b>	<b>268,015.00</b>	<b>180,882.95</b>	<b>58,595.00</b>	<b>0.00</b>	<b>239,477.95</b>	<b>89.35%</b>	<b>28,537.05</b>	<b>0.00</b>	

**Gering HS Reno & Addition - Owner Change Order 003 Schedule of Values**

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
-	General Conditions	8,998.00	8,998.00	0.00	0.00	8,998.00	100.00%	0.00	0.00
-	Fee	6,254.00	1,170.00	600.00	0.00	1,770.00	28.30%	4,484.00	0.00
1A	Professional Services	-2,700.00	-2,700.00	0.00	0.00	-2,700.00	100.00%	0.00	0.00
1E	Final Cleaning	3,650.00	0.00	0.00	0.00	0.00	0.00%	3,650.00	0.00
2A	Selective Demo	26,110.00	0.00	0.00	0.00	0.00	0.00%	26,110.00	0.00
2H	Site Utilities	-1,405.97	-1,405.97	0.00	0.00	-1,405.97	100.00%	0.00	0.00
6D	Solid Surface	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00%	0.00	0.00
9B	Acoustical Components	20,220.00	0.00	0.00	0.00	0.00	0.00%	20,220.00	0.00
9I	Resilient Flooring & Carpet	34,000.00	0.00	0.00	0.00	0.00	0.00%	34,000.00	0.00
15B	Plumbing / Mechanical	6,302.00	6,302.00	0.00	0.00	6,302.00	100.00%	0.00	0.00
16A	Electrical	63,030.00	14,720.00	8,800.00	0.00	23,520.00	37.32%	39,510.00	0.00
	<b>GRAND TOTAL</b>	<b>168,958.03</b>	<b>31,584.03</b>	<b>9,400.00</b>	<b>0.00</b>	<b>40,984.03</b>	<b>24.26%</b>	<b>127,974.00</b>	

**Gering HS Reno & Addition - Contingency Adjustment 001 Schedule of Values**

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
3A	Footings & Foundations	2,250.00	0.00	0.00	0.00	0.00	0.00%	2,250.00	0.00
3B	Interior Concrete Flatwork	3,900.00	0.00	0.00	0.00	0.00	0.00%	3,900.00	0.00
3D	Concrete Reinforcing	7,755.00	7,755.00	0.00	0.00	7,755.00	100.00%	0.00	0.00
4A	Masonry	5,918.00	2,200.00	0.00	0.00	2,200.00	37.17%	3,718.00	0.00
5A	Structural Steel Supply	19,045.00	7,000.00	0.00	0.00	7,000.00	36.76%	12,045.00	0.00
5B	Structural Steel Erection	14,940.00	5,000.00	2,500.00	0.00	7,500.00	50.20%	7,440.00	0.00
7G	Metal / Cementitious Panels	5,980.00	0.00	5,980.00	0.00	5,980.00	100.00%	0.00	0.00
9M	Painting	715.00	715.00	0.00	0.00	715.00	100.00%	0.00	0.00
10C	Metal Locker Supply	22,548.00	0.00	0.00	0.00	0.00	0.00%	22,548.00	0.00
15A	Fire Suppression	10,000.00	3,500.00	0.00	0.00	3,500.00	35.00%	6,500.00	0.00
16A	Electrical	795.00	795.00	0.00	0.00	795.00	100.00%	0.00	0.00
	<b>GRAND TOTAL</b>	<b>93,846.00</b>	<b>26,965.00</b>	<b>8,480.00</b>	<b>0.00</b>	<b>35,445.00</b>	<b>37.77%</b>	<b>58,401.00</b>	

**Gering HS Reno & Addition - Contingency Adjustment 002 Schedule of Values**

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
-	EOR Design Fees	2,700.00	2,700.00	0.00	0.00	2,700.00	100.00%	0.00	0.00
3A	Footings & Foundations	-2,200.00	-2,200.00	0.00	0.00	-2,200.00	100.00%	0.00	0.00
3D	Concrete Reinforcing	-850.00	-850.00	0.00	0.00	-850.00	100.00%	0.00	0.00
4A	Masonry	-11,979.00	-11,979.00	0.00	0.00	-11,979.00	100.00%	0.00	0.00
5B	Structural Steel Erection	2,710.00	2,710.00	0.00	0.00	2,710.00	100.00%	0.00	0.00
6C	Casework Supply	660.00	660.00	0.00	0.00	660.00	100.00%	0.00	0.00
7C	Roofing	478.60	478.60	0.00	0.00	478.60	100.00%	0.00	0.00
7G	Metal / Cementitious Panels	2,750.00	2,750.00	0.00	0.00	2,750.00	100.00%	0.00	0.00
7H	Joint Sealants	1,260.00	1,260.00	0.00	0.00	1,260.00	100.00%	0.00	0.00
8D	Overhead Doors & Grilles	14,400.00	0.00	0.00	0.00	0.00	0.00%	14,400.00	0.00
9A	Framing & Drywall	14,381.25	14,381.25	0.00	0.00	14,381.25	100.00%	0.00	0.00
10A	Misc. Specialties Supply	8,450.00	8,450.00	0.00	0.00	8,450.00	100.00%	0.00	0.00
10B	Signage	-6,356.00	-6,356.00	0.00	0.00	-6,356.00	100.00%	0.00	0.00
16A	Electrical	4,114.00	4,114.00	0.00	0.00	4,114.00	100.00%	0.00	0.00
	<b>GRAND TOTAL</b>	<b>30,518.85</b>	<b>16,118.85</b>	<b>0.00</b>	<b>0.00</b>	<b>16,118.85</b>	<b>52.82%</b>	<b>14,400.00</b>	

**Gering HS Reno & Addition - Contingency Adjustment 003 Schedule of Values**

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED & STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
2A	Selective Demo	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00%	0.00	0.00
4A	Masonry	1,904.10	1,904.10	0.00	0.00	1,904.10	100.00%	0.00	0.00
6A	Rough Carpentry	18,000.00	0.00	0.00	0.00	0.00	0.00%	18,000.00	0.00
6C	Casework Supply	1,850.00	0.00	0.00	0.00	0.00	0.00%	1,850.00	0.00
8A	Doors & Hardware	8,220.00	1,565.00	0.00	0.00	1,565.00	19.04%	6,655.00	0.00
9G	Polished Concrete	3,600.00	0.00	0.00	0.00	0.00	0.00%	3,600.00	0.00
10A	Misc. Specialties Supply	9,750.00	9,750.00	0.00	0.00	9,750.00	100.00%	0.00	0.00
11A	Food Service Equipment	-43,522.00	-18,139.10	0.00	0.00	-18,139.10	41.68%	-25,382.90	0.00
16A	Electrical	-580.00	-580.00	0.00	0.00	-580.00	100.00%	0.00	0.00
	<b>GRAND TOTAL</b>	<b>4,722.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>4,722.10</b>	



**Gering HS Reno & Addition - Reimbursable Cost Tracking - NOVEMBER 2018**

Cost Code	Description	Budget Amount	CO's Approved to Date	Total Budget Amount	Current Month Cost	Job Cost to Date	Remaining Budget	Notes
<b>1-000 GENERAL REQUIREMENTS</b>								
1-001	Job Site Office	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 5,891.07	\$ 10,273.26	\$ 34,726.74	
1-010	Site Prep & Maintenance	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 657.35	\$ 38,524.15	\$ 6,475.85	
1-025	Bond	\$ 102,000.00	\$ -	\$ 102,000.00	\$ -	\$ 102,000.00	\$ -	
1-090	Postage & Mailings	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 1,078.31	\$ 1,421.69	
1-100	Drawing Reproduction	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 6,744.48	\$ 3,255.52	
1-105	Professional Services	\$ 12,600.00	\$ -	\$ 12,600.00	\$ -	\$ 12,600.00	\$ -	
1-300	Dumpsters & Landfills	\$ 65,000.00	\$ -	\$ 65,000.00	\$ 2,804.55	\$ 21,534.48	\$ 43,465.52	
1-305	Portable Restrooms	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 1,983.00	\$ 8,910.90	\$ 11,089.10	
1-500	Const. Facility Control	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 14,537.10	\$ 27,212.29	\$ 2,787.71	
1-505	Temp. Electric	\$ 19,500.00	\$ -	\$ 19,500.00	\$ -	\$ 3,600.00	\$ 15,900.00	
1-515	Temp. Internet	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 764.08	\$ 2,747.73	\$ 752.27	
1-520	Temp. Water	\$ 4,150.00	\$ -	\$ 4,150.00	\$ -	\$ -	\$ 4,150.00	
1-530	Temp. Gas	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 641.96	\$ 4,358.04	
1-535	Temp. Partitions	\$ 85,000.00	\$ -	\$ 85,000.00	\$ 12,781.10	\$ 46,203.21	\$ 38,796.79	
1-650	Safety	\$ 15,000.00	\$ 900.00	\$ 15,900.00	\$ 879.18	\$ 15,612.22	\$ 287.78	
1-660	Travel	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 3,686.15	\$ 14,098.84	\$ 60,901.16	
1-700	Sweeping & Cleanup	\$ 95,000.00	\$ -	\$ 95,000.00	\$ 12,209.90	\$ 51,902.26	\$ 43,097.74	
1-800	Warranty & Closeout	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 640.21	\$ 1,361.05	\$ 10,638.95	
1-900	Equipment	\$ 129,113.00	\$ -	\$ 129,113.00	\$ 11,632.51	\$ 82,677.82	\$ 46,435.18	
1-910	Small Tools	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 464.05	\$ 1,191.06	\$ 4,308.94	
9-115	Floor Protection	\$ 30,000.00	\$ 5,150.00	\$ 35,150.00	\$ -	\$ 11,387.66	\$ 23,762.34	
<b>TOTAL</b>		<b>\$ 810,863.00</b>	<b>\$ 6,050.00</b>	<b>\$ 816,913.00</b>	<b>\$ 68,930.25</b>	<b>\$ 460,301.68</b>	<b>\$ 356,611.32</b>	

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16

GERING PUBLIC SCHOOLS

GERING, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2018



**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, 2018

President	Brian Copsey
Vice-President	BJ Peters
Members	Brady Shaul Mary Winn Alan Doll Jerry Upp
Superintendent	Bob Hastings
Board Treasurer	Tim Meisner
Board Secretary	Allison Luehring



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
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 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, 2018, 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express 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, 2018, and the respective changes in financial position - modified cash basis, thereof for the year then ended in accordance with the 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 opinion is not modified with respect to that 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 - 59 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 - 36 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 - 36 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 37 - 59, 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 2, 2018, 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 2, 2018

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, 2018

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental Activities				
Instruction				
Regular instruction	9,053,110	45,910	91,030	(8,916,170)
Limited English proficiency	34,257			(34,257)
Poverty programs	1,979,807			(1,979,807)
Early childhood special education programs	135,786			(135,786)
Special education programs	2,157,795		930,815	(1,226,980)
Support services				
Pupils	134,283			(134,283)
Staff	593,832			(593,832)
School improvement	39,096			(39,096)
Maintenance and operation of buildings	1,782,509			(1,782,509)
Pupil transportation	537,514		19,199	(518,315)
School age special education transportation	42,140			(42,140)
General and administrative				
Board of Education	132,929			(132,929)
Executive administration services	268,175			(268,175)
Office of the Principal	1,452,235			(1,452,235)
Vehicle acquisition and maintenance	43,724			(43,724)
Business services	504,138			(504,138)
Community services				
School lunch program	809,746	101,643	480,000	(228,103)
Summer school program	32,136			(32,136)
State categorical programs	310,626			(310,626)

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, 2018

		<u>Program Receipts</u>		<u>Net (Disbursements) Receipts and Changes in Net Position</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions	<u>Primary Government Total Governmental Activities</u>
FUNCTIONS/PROGRAMS (Continued)				
Governmental Activities (Continued)				
Federal programs	1,046,780		553,932	(492,848)
Capital outlay and maintenance	5,804,712			(5,804,712)
Redemption of principal	369,382			(369,382)
Bond service fees	1,500			(1,500)
Interest payments	1,373,611			(1,373,611)
Other disbursements	<u>234,278</u>			<u>(234,278)</u>
Total governmental activities	<u>28,874,101</u>	<u>147,553</u>	<u>2,074,976</u>	<u>(26,651,572)</u>
General Receipts				
Taxes				
Property				9,018,382
Homestead exemption				86,567
Carline tax				48,786
Motor vehicle taxes				792,989
Public Power District sales tax				21,842
Fines and licenses				147,730
State aid				8,881,388
Other state receipts				999,694
Interest income				412,617
Bond proceeds				414,463
Other local receipts				421,626
Non revenue receipts				<u>216,654</u>
Total general receipts				<u>21,462,738</u>
Change in net position resulting from receipts and disbursements				(5,188,834)

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, 2018

				Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
NET POSITION, beginning of year				<u>31,440,170</u>
NET POSITION, end of year				<u><u>26,251,336</u></u>
<b>ASSETS</b>				
Cash and cash equivalents				22,978,201
Cash at County Treasurer				2,868,586
Certificates of deposit				<u>451,329</u>
<b>TOTAL ASSETS</b>				<u><u>26,298,116</u></u>
<b>LIABILITIES</b>				
Other payables				<u>46,780</u>
<b>TOTAL LIABILITIES</b>				<u>46,780</u>
<b>NET POSITION</b>				
Restricted for:				
Debt services				1,087,517
Capital projects				804,012
Unrestricted				<u>24,359,807</u>
<b>TOTAL NET POSITION</b>				<u><u>26,251,336</u></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>				<u><u>26,298,116</u></u>

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, 2018

	Major Funds							Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund		
DISBURSEMENTS (Continued)									
Support services (Continued)									
School age special education									
transportation	42,140								42,140
General and administrative									
Board of Education	132,929								132,929
Executive administration services	268,175								268,175
Office of the Principal	1,452,235								1,452,235
Vehicle acquisition and maintenance	43,724								43,724
Business services	504,138								504,138
School lunch program		809,746							809,746
Summer school program	32,136								32,136
State categorical programs	310,626								310,626
Federal programs	1,046,780								1,046,780
Capital outlay and maintenance	16,935			5,787,777					5,804,712
Redemption of principal			325,000	44,382					369,382
Interest payments			1,373,611						1,373,611
Bond service fees			1,500						1,500
Other disbursements	1,594			62,840	169,844				234,278
Total disbursements	<u>20,202,011</u>	<u>809,746</u>	<u>1,700,111</u>	<u>5,894,999</u>	<u>169,844</u>		<u>97,390</u>		<u>28,874,101</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(133,072)	(9,093)	129,017	(5,330,451)	(169,834)	7,526	(97,390)		(5,603,297)
OTHER FINANCING SOURCES									
Bond proceeds					314,000		100,463		414,463
NET CHANGE IN FUND BALANCES	(133,072)	(9,093)	129,017	(5,330,451)	144,166	7,526	3,073		(5,188,834)
FUND BALANCES, beginning of year	<u>3,944,095</u>	<u>139,506</u>	<u>958,500</u>	<u>26,379,406</u>	<u>18,663</u>				<u>31,440,170</u>
FUND BALANCES, end of year	<u>3,811,023</u>	<u>130,413</u>	<u>1,087,517</u>	<u>21,048,955</u>	<u>162,829</u>	<u>7,526</u>	<u>3,073</u>		<u>26,251,336</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, 2018

	Major Funds							Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund		
ASSETS									
ASSETS									
Cash and cash equivalents	1,077,134	128,834	804,012	20,794,793	162,829	7,526	3,073		22,978,201
Cash at County Treasurer	2,330,919		537,657	10					2,868,586
Certificates of deposit	451,329								451,329
Due from other funds				254,152				(254,152)	
<b>TOTAL ASSETS</b>	<b><u>3,859,382</u></b>	<b><u>128,834</u></b>	<b><u>1,341,669</u></b>	<b><u>21,048,955</u></b>	<b><u>162,829</u></b>	<b><u>7,526</u></b>	<b><u>3,073</u></b>	<b><u>(254,152)</u></b>	<b><u>26,298,116</u></b>
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Other payables	48,359	(1,579)							46,780
Due to other funds			254,152					(254,152)	
<b>Total liabilities</b>	<b><u>48,359</u></b>	<b><u>(1,579)</u></b>	<b><u>254,152</u></b>					<b><u>(254,152)</u></b>	<b><u>46,780</u></b>
FUND BALANCES									
Restricted for:									
Debt services			1,087,517						1,087,517
Capital projects				804,012					804,012
Committed				20,244,943	162,829				20,407,772
Assigned	584,114	130,413							714,527
Unassigned	3,226,909					7,526	3,073		3,237,508
<b>Total fund balances</b>	<b><u>3,811,023</u></b>	<b><u>130,413</u></b>	<b><u>1,087,517</u></b>	<b><u>21,048,955</u></b>	<b><u>162,829</u></b>	<b><u>7,526</u></b>	<b><u>3,073</u></b>		<b><u>26,251,336</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>3,859,382</u></b>	<b><u>128,834</u></b>	<b><u>1,341,669</u></b>	<b><u>21,048,955</u></b>	<b><u>162,829</u></b>	<b><u>7,526</u></b>	<b><u>3,073</u></b>	<b><u>(254,152)</u></b>	<b><u>26,298,116</u></b>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
AUGUST 31, 2018

	<u>Agency Funds</u> <u>Activities Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	25,469
Certificates of deposit	<u>35,498</u>
<b>TOTAL ASSETS</b>	<u>60,967</u>
<b>LIABILITIES</b>	
Due to student groups and others	<u>60,967</u>
<b>NET POSITION</b>	<u><u>- 0 -</u></u>

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 No. 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 No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 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  
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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

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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  
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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 expenditures 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 expenditures 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  
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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 school 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.

Fiduciary Fund Types

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. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

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 of accounting, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education. Under the modified cash basis, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial information in accordance with accounting principles generally accepted in the United States of America.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days or less at the date of acquisition). Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the District in these financial statements is:

Recording long-term investments in certificates of deposit (those with maturities more than 90 days from the date of acquisition) acquired with cash assets at cost.

Recognition of payroll liabilities for employee withholding.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Likewise, expenditures for fixed assets are charged as an expense when paid and are not recorded in the government-wide or the fund financial statements as an asset. Long-term debt is similarly recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

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  
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NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (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.

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.

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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)

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 expenditures for each fund may not exceed the total budgeted expenditures. The General Fund is also subject to a total non-special education expenditure limit. Appropriations for expenditures lapse at year end. Any revisions to the adopted budget of total expenditures 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 expenditures and/or tax levy limitations.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Vacation pay is earned based on length of service. Vacation pay is recorded as an expenditure of the District as it is paid. Accumulated or vested vacation is not recorded in the accompanying financial statements at August 31, 2018, 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 an expenditure 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.

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	<u>23,490,497</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	23,003,670
Certificates of deposits	<u>486,827</u>
Total cash and investments	<u>23,490,497</u>

Investments

Listed below is a summary of the investment portfolio that comprises the cash and cash equivalents on the District's August 31, 2018, basic financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
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NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS POLICIES (Continued)

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. At June 30, 2015, the District held bank deposits and also held funds in certificates of deposits with the Nebraska Liquid Asset Fund (NLAFF).

The NLAFF 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 NLAFF 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. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF 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 NLAFF, contact NLAFF at 1.877.667.3523 or via the NLAFF website at <https://www.nlaflpool.org/>.

Bank Deposits

As of August 31, 2018, 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 \$50,057 of undercollateralized deposits at August 31, 2018.

NLAFF 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. At August 31, 2018, all of NLAFF's deposits were insured and collateralized by securities held by the pledging financial institution in other than the NLAFF's name.

Investments

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

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

NOTE 2. CASH AND INVESTMENTS POLICIES (Continued)

Investments (Continued)

At August 31, 2018, the District had \$20,295,836 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 fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 135 days. The weighted average maturity of the entire portfolio at May 31, 2017, the date of the latest NLAf audit report, was 34 days. All of the NLAf's investments had a maturity of less than two years.

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, 2017, the NLAf limits the investments to certain fixed income instruments which schools entities are permitted to invest in under Nebraska law. As of May 31, 2017, 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, 2017.

S&P Rating	Percent of Portfolio
AA+	38.20%
A-1+	48.92%
Exempt*	7.95%
Not Rated**	4.93%

*\*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*

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

NOTE 2. CASH AND INVESTMENTS POLICIES (Continued)

Investments (Continued)

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, 2017, 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.

Concentration of Credit Risk

The NLAF investment policy establishes certain restrictions on investments and limitations on portfolio composition. The investment portfolio at May 31, 2017, included the issuers shown in the table below, which individually represented greater than 5% of the total investment portfolio.

Issuer	Percent of Fund
Federal Home Loan Banks	51.49%
Credit Agricole Corporate & Investment Bank (NY)	15.26%
U.S. Treasury	7.95%
BOFI Federal Bank	6.84%
Goldman Sachs Corp	5.47%

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, 2017, 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.

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

NOTE 3. RETIREMENT PLAN (Continued)

**Benefits Provided**

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 (currently 2%) set by statute, and an actuarial factor based on age.

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

**Contributions**

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- School District: The School District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2018, was \$1,273,938.

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

NOTE 3. RETIREMENT PLAN (Continued)

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

NOTE 4. LONG-TERM DEBT

Bonds Payable

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 semiannual installments due on June 1 and December 1 of each year. The balance on these bonds as of August 31, 2018, 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, 2018, was \$6,055,000.

On April 18, 2017, the District issued bonds for the construction of a new high school building. Total proceeds of the General Obligation Bond issuance were \$24,000,000. Principal payments are due in annual installments on December 1 of each year. Interest accrues at 2.000% to 5.000% and is payable annually installments on December 1 of each year. The balance on these bonds as of August 31, 2018, was \$24,000,000.

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 semiannually installments on June 15 and December 15 of each year. The balance on these bonds as of August 31, 2018, was \$314,000.

On October 30, 2017, the District issued bonds for the purchase of technology. Total proceeds of the General Obligation Technology Bonds issuance were \$100,000. Principal was due August 2018 in a lump payment. As of August 31, 2018, the bond was paid in full.

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

NOTE 4. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

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

	Balance September 1, 2017	Additions	Payments	Balance August 31, 2018
Qualified School Bonds	1,190,000			1,190,000
G.O. Refunding Bonds	6,280,000		225,000	6,055,000
G.O. Bonds 2017	24,000,000			24,000,000
Building Bonds 2018		314,000		314,000
Technology Bonds		100,000	100,000	
Total bonds payable	31,470,000	414,000	325,000	31,559,000

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

Years Ending August 31,	Construction Bonds		
	Principal	Interest	Total
2019		78,647	78,647
2020		78,647	78,647
2021		78,647	78,647
2022		78,647	78,647
2023		78,647	78,647
2024 - 2028	1,190,000	393,235	1,583,235
Total	1,190,000	786,470	1,976,470

Years Ending August 31,	GO Refunding Bonds		
	Principal	Interest	Total
2019	225,000	171,236	396,236
2020	230,000	168,649	398,649
2021	235,000	165,314	400,314
2022	240,000	161,319	401,319
2023	245,000	156,519	401,519
2024 - 2028	1,315,000	690,879	2,005,879
2029 - 2033	2,120,000	451,556	2,571,556
2034 - 2035	1,445,000	98,719	1,543,719
Total	6,055,000	2,064,191	8,119,191

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

NOTE 4. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

Years Ending August 31,	GO Bonds 2017		
	Principal	Interest	Total
2019	25,000	1,183,050	1,208,050
2020	50,000	1,182,550	1,232,550
2021	70,000	1,181,550	1,251,550
2022	260,000	1,180,150	1,440,150
2023	370,000	1,172,350	1,542,350
2024 - 2028	2,125,000	5,604,250	7,729,250
2029 - 2033	2,435,000	5,051,750	7,486,750
2034 - 2038	4,255,000	4,336,000	8,591,000
2039 - 2043	5,630,000	3,321,000	8,951,000
2044 - 2046	8,780,000	1,756,000	10,536,000
Total	<u>24,000,000</u>	<u>25,968,650</u>	<u>49,968,650</u>

Year Ending August 31,	Building Bonds 2018		
	Principal	Interest	Total
2019		7,261	7,261
2020		7,384	7,384
2021	102,000	7,384	109,384
2022	105,000	5,089	110,089
2023	107,000	2,622	109,622
Total	<u>314,000</u>	<u>29,740</u>	<u>343,740</u>

Loan Payable

On February 28, 2013, the District entered into a loan agreement with Platte Valley Bank of Scottsbluff, Nebraska, for the purchase of a new administration building. Total proceeds of the loan were \$295,000. Payments are \$3,900 a month. Interest is at 3.250%. The balance on this loan as of August 31, 2018, was \$70,608.

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

	Balance September 1, 2017	Additions	Pay- ments	Balance August 31, 2018
Platte Valley Bank Loan	<u>114,990</u>	<u>          </u>	<u>44,382</u>	<u>70,608</u>

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

NOTE 4. LONG-TERM DEBT (Continued)

Loan Payable (Continued)

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

Year Ending August 31,	Platte Valley Bank Loan		
	Principal	Interest	Total
2019	45,174	1,626	46,800
2020	25,434	263	25,697
Total	<u>70,608</u>	<u>1,889</u>	<u>72,497</u>

NOTE 5. INTERFUND TRANSFERS

Transfers are used to move receipts from the fund that the statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted receipt collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. There were no Interfund transfers for the year ended August 31, 2018.

NOTE 6. 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 boards 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 7. 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 8. BUDGET COMPLIANCE

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

	Budget	Actual	Variance Favorable (Unfavorable)
General Fund	20,785,000	20,183,482	601,518
Depreciation Fund	543,858	16,935	526,923
Employee Benefit Fund	24,724	1,594	23,130
School Nutrition Fund	1,118,701	809,746	308,955
Bond Fund	2,853,084	1,700,111	1,152,973
Special Building Fund	26,933,714	5,894,999	21,038,715
Qualified Capital Purpose Undertaking Fund	370,071	169,844	200,227
Student Fee Fund	10,000		10,000
Cooperative Fund	100,002	97,390	2,612
	<u>52,739,154</u>	<u>28,874,101</u>	<u>23,865,053</u>

NOTE 9. INTERFUND LOANS

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

	Due to	Due from
Bond Fund		254,152
Special Building Fund	<u>254,152</u>	
	<u>254,152</u>	<u>254,152</u>

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

NOTE 10. 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 10. TAX ABATEMENTS (Continued)

Information relevant to the tax abatements impacting the District for the year ending August 31, 2018, are as follows:

Total TIF valuation 2017	14,395,095
District's total levy	1.2999
District share of tax abatement	187,122

NOTE 11. SUBSEQUENT EVENTS

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 2, 2018, 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, 2018

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	391,576
IDEA Enrollment/Poverty	H027A160079	84.027	340,836
IDEA Base	H027A1160079	84.027	149,539
IDEA Base Preschool	H173A160077	84.173	5,008
Federal Vocational and Applied Technology Education (Carl Perkins)	V048A160027	84.048	19,064
Title II, Part A NCLB Teacher Quality Grants	S367A160026	84.367	136,759
			<u>1,042,782</u>
Passed through Scottsbluff Public Schools			
Indian Education	5060A090305	84.060	<u>4,000</u>
Total U.S. Department of Education			<u>1,046,782</u>
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education			
National School Lunch Program	79-0016-000	10.555	383,135
School Breakfast Program	79-0016-000	10.553	87,757
Special Milk Program	79-0016-000	10.556	1,638

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Award Number	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Agriculture (Continued)</u>			
Passed through Nebraska Department of Social Services			
Food Distribution Program	79-0016-000	10.555	<u>72,764</u>
Total U.S. Department of Agriculture			<u>545,294</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Education			
Medicaid in Administration	79-0016-000	93.778	<u>15,606</u>
Total U.S. Department of Health and Human Services			<u>15,606</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>1,607,682</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, 2018

NOTE A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards is prepared on the basis of cash receipts and disbursements. Accordingly, revenues are recognized when cash is received and expenditures 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, 10.556, and 10.582), 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 expended 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, 2018

		Major Funds				
		General	Depreciation	Employee	Reclassifi-	Total
		Fund	Fund	Benefit	cations	
				Fund		
<b>RECEIPTS</b>						
Taxes						
	Property	7,299,327				7,299,327
	Carline tax	39,404				39,404
	Motor vehicle taxes	787,984				787,984
	Public Power District sales tax	21,842				21,842
	Program sales and charges	38,430				38,430
	Other local revenue	196,428				196,428
	County and local fines and licenses	147,730				147,730
	State receipts	10,925,861				10,925,861
	Federal receipts	553,932				553,932
	Interest income	14,319	5,866	2		20,187
	Nonrevenue receipts	37,814				37,814
	Total receipts	20,063,071	5,866	2		20,068,939
<b>DISBURSEMENTS</b>						
Instruction						
	Regular instruction	8,955,720				8,955,720
	Limited English proficiency	34,257				34,257
	Poverty programs	1,979,807				1,979,807
	Special education programs	2,157,795				2,157,795
	Early childhood special education programs	135,786				135,786
Support services						
	Pupils	134,283				134,283
	Staff	593,832				593,832

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, 2018

35

	Major Funds			Reclassifi- cations	Total
	General Fund	Depreciation Fund	Employee Benefit Fund		
DISBURSEMENTS (Continued)					
Support services (Continued)					
School improvement	39,096				39,096
Maintenance and operation of buildings	1,782,509				1,782,509
Pupil transportation	537,514				537,514
School age special education transportation	42,140				42,140
General and administrative					
Board of Education	132,929				132,929
Executive administration services	268,175				268,175
Office of the Principal	1,452,235				1,452,235
Vehicle acquisition and maintenance	43,724				43,724
Business services	504,138				504,138
Summer school program	32,136				32,136
State categorical programs	310,626				310,626
Federal programs	1,046,780				1,046,780
Capital outlay and maintenance		16,935			16,935
Other disbursements			1,594		1,594
Total disbursements	<u>20,183,482</u>	<u>16,935</u>	<u>1,594</u>		<u>20,202,011</u>
NET CHANGE IN FUND BALANCES	(120,411)	(11,069)	(1,592)		(133,072)
FUND BALANCES, beginning of year	<u>3,347,320</u>	<u>581,918</u>	<u>14,857</u>		<u>3,944,095</u>
FUND BALANCES, end of year	<u>3,226,909</u>	<u>570,849</u>	<u>13,265</u>		<u>3,811,023</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING STATEMENTS OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Major Funds				
		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
ASSETS						
ASSETS						
	Cash and cash equivalents	944,349	119,520	13,265		1,077,134
	Cash at County Treasurer	2,330,919				2,330,919
	Certificates of deposit		451,329			451,329
36	TOTAL ASSETS	3,275,268	570,849	13,265		3,859,382
LIABILITIES AND FUND BALANCES						
LIABILITIES						
	Other payables	48,359				48,359
FUND BALANCES						
	Assigned		570,849	13,265		584,114
	Unassigned	3,226,909				3,226,909
	Total fund balances	3,226,909	570,849	13,265		3,811,023
	TOTAL LIABILITIES AND FUND BALANCES	3,275,268	570,849	13,265		3,859,382

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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>3,347,320</u>
RECEIPTS		
Local sources		
Taxes		
1110 Property taxes - general purpose	7,899,040	7,299,327
1125 Motor vehicle taxes	800,000	787,984
1115 Carline tax	33,000	39,404
1120 Public Power District sales tax	22,000	21,842
1410 Interest received	4,000	14,319
1610 Local license fees and fines	10,000	21,365
1810 Program sales and charges	40,000	38,430
1990 Other local revenue	15,000	196,428
Total local sources	<u>8,823,040</u>	<u>8,419,099</u>
County sources		
2110 County fines and license fees	<u>150,000</u>	<u>126,365</u>
State sources		
3110 State aid	8,879,461	8,879,461
3200 State apportionment	300,000	283,400
3131 Property tax credit	6,000	319,444
3180 Pro-rate motor vehicle	25,000	27,017
3130 Homestead exemption	320,000	363,594
3135 Payments for high-ability learners	12,000	6,239
3120 Special education	1,100,000	930,815
3125 Special education transportation	25,000	19,199
3990 In lieu of housing authority/NPPD	(5,000)	5,662
3500 State categorical programs	5,000	91,030
3990 Other state receipts	384,000	
Total state sources	<u>11,051,461</u>	<u>10,925,861</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, 2018

		Original and Final Budget	Actual
RECEIPTS (Continued)			
Federal sources			
4200	Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	475,000	433,058
4310	Title II, Part A NCLB Teacher Quality Grants	100,000	20,871
4406	IDEA Base Preschool and IDEA Enrollment/Poverty	340,000	79,351
4455	Medicaid Administrative Activities		15,606
4700	Federal Vocational and Applied Technology Education (Carl Perkins)	18,000	1,046
4910	Indian Education	4,000	4,000
	Total federal sources	<u>944,000</u>	<u>553,932</u>
Nonrevenue receipts			
5690	Other receipts	<u>121,000</u>	<u>37,814</u>
	Total receipts	<u>21,089,501</u>	<u>20,063,071</u>
TOTAL FUNDS AVAILABLE			<u>23,410,391</u>
DISBURSEMENTS			
Instruction			
1100	Regular instruction	9,501,955	8,955,720
1150	Limited English proficiency		34,257
1160	Poverty programs	1,855,685	1,979,807
1200	Special education programs	2,150,000	2,157,795
1291	Early childhood special education programs	50,000	135,786
Support services			
2100	Pupil	509,800	134,283
2200	Staff	426,500	593,832
2213	School improvement	68,500	39,096
2600	Maintenance and operation of buildings	1,875,000	1,782,509
2750	Pupil transportation	539,000	537,514
2760	School age special education transportation	60,000	42,140

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, 2018

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
General and administrative		
2310 Board of Education	140,000	132,929
2320 Executive administration services	311,100	268,175
2400 Office of the Principal	1,479,460	1,452,235
2520 Vehicle acquisition and maintenance	50,000	43,724
2510 Business services	575,000	504,138
3500 State categorical programs	13,000	310,626
4000 Federal programs	1,100,000	1,046,780
6000 Summer school program	30,000	32,136
8000 Transfers out	50,000	
Total disbursements	20,785,000	20,183,482
 FUND BALANCE, end of year		 3,226,909
 ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		944,349
 County Treasurers		
Scotts Bluff		2,330,919
Payroll withholdings payable		(48,359)
		2,282,560
 TOTAL FUND BALANCE		 3,226,909

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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>581,918</u>
RECEIPTS		
Interest received	<u>3,000</u>	<u>5,866</u>
Total receipts	<u>3,000</u>	<u>5,866</u>
TOTAL FUNDS AVAILABLE		<u>587,784</u>
DISBURSEMENTS		
Capital outlay	<u>543,858</u>	<u>16,935</u>
FUND BALANCE, end of year		<u>570,849</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		119,520
Certificate of deposit		<u>451,329</u>
		<u>570,849</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>14,857</u>
RECEIPTS		
Interest received	1	2
Transfers in	<u>10,000</u>	<u>          </u>
Total receipts	<u>10,001</u>	<u>          2</u>
TOTAL FUNDS AVAILABLE		<u>14,859</u>
DISBURSEMENTS		
Employee benefits paid	<u>24,724</u>	<u>1,594</u>
FUND BALANCE, end of year		<u>13,265</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>13,265</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>139,506</u>
<b>RECEIPTS</b>		
Lunchroom sales	185,000	101,643
Federal school lunch program	600,000	472,530
State subsidy	3,000	3,735
Interest	600	784
Other local revenue	<u>170,000</u>	<u>221,961</u>
Total receipts	<u>958,600</u>	<u>800,653</u>
<b>TOTAL FUNDS AVAILABLE</b>		<u>940,159</u>
<b>DISBURSEMENTS</b>		
Salaries	22,000	19,648
Employee benefits	35,000	3,517
Purchased services	693,500	780,686
Supplies and materials	168,000	4,999
Capital outlay	200,201	
Other		896
Total disbursements	<u>1,118,701</u>	<u>809,746</u>
FUND BALANCE, end of year		<u>130,413</u>
<b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking account		128,835
Accounts payable		<u>1,578</u>
		<u>130,413</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>958,500</u>
RECEIPTS		
Local property taxes	1,880,650	1,645,794
Carline tax	5,000	9,382
Interest		5,908
Other local receipts	4,000	1,960
Homestead exemption		86,567
Property tax credit		73,235
Other state receipts		1,277
Pro-rate motor vehicle	50,000	5,005
Total receipts	<u>1,939,650</u>	<u>1,829,128</u>
TOTAL FUNDS AVAILABLE		<u>2,787,628</u>
DISBURSEMENTS		
Other expenses	5,000	1,500
Redemption of principal	2,348,084	325,000
Debt service interest	500,000	1,373,611
Total disbursements	<u>2,853,084</u>	<u>1,700,111</u>
FUND BALANCE, end of year		<u>1,087,517</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>804,012</u>
County Treasurers		
Scotts Bluff county		<u>537,657</u>
Due to other funds		<u>(254,152)</u>
TOTAL FUND BALANCE		<u>1,087,517</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>26,379,406</u>
RECEIPTS		
Property taxes		26
Interest	600,000	385,682
Sale of property		178,840
Total receipts	<u>600,000</u>	<u>564,548</u>
TOTAL FUNDS AVAILABLE		<u>26,943,954</u>
DISBURSEMENTS		
Capital outlay	26,886,714	5,787,777
Redemption of principal	47,000	44,382
Other expenses		62,840
Total disbursements	<u>26,933,714</u>	<u>5,894,999</u>
FUND BALANCE, end of year		<u>21,048,955</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		7,884,793
Certificate of deposit		12,910,000
		<u>20,794,793</u>
Due from other funds		<u>254,152</u>
County Treasurers Scotts Bluff		<u>10</u>
TOTAL FUND BALANCE		<u>21,048,955</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  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>18,663</u>
<b>RECEIPTS</b>		
Property taxes	350,000	
Interest	1	10
Sale of bonds		<u>314,000</u>
Total receipts	<u>350,001</u>	<u>314,010</u>
 TOTAL FUNDS AVAILABLE		 <u>332,673</u>
<b>DISBURSEMENTS</b>		
Purchased services	370,071	163,595
Other miscellaneous expenses		<u>6,249</u>
Total disbursements	<u>370,071</u>	<u>169,844</u>
 FUND BALANCE, end of year		 <u>162,829</u>
 <b>ANALYSIS OF FUND BALANCE</b>		
Cash in bank		
Checking account		<u>162,829</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>          </u>
RECEIPTS		
Interest		46
Extracurricular activity fees	10,000	7,480
Total receipts	<u>10,000</u>	<u>7,526</u>
TOTAL FUNDS AVAILABLE		<u>7,526</u>
DISBURSEMENTS		
Purchased services	<u>10,000</u>	<u>          </u>
FUND BALANCE, end of year		<u>7,526</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>7,526</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  
COOPERATIVE FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>          </u>
RECEIPTS	<u>100,000</u>	<u>100,463</u>
TOTAL FUNDS AVAILABLE		<u>100,463</u>
DISBURSEMENTS		
Supplies		
Other expenses	<u>100,002</u>	<u>97,390</u>
Total disbursements	<u>100,002</u>	<u>97,390</u>
FUND BALANCE, end of year		<u>3,073</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>3,073</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, 2018

	Original and Final Budget	Actual
FUND BALANCE, beginning of year		<u>93,750</u>
RECEIPTS	<u>650,000</u>	<u>512,279</u>
TOTAL FUNDS AVAILABLE		<u>606,029</u>
DISBURSEMENTS		
Total disbursements	<u>869,672</u>	<u>545,062</u>
FUND BALANCE, end of year		<u>60,967</u>
ANALYSIS OF FUND BALANCE		
Cash in bank		
Checking account		<u>60,967</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 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 were in compliance for 2018.

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>(133,072)</u>
Receipts under disbursements - budgetary basis	
General Fund	(120,411)
Depreciation Fund	(11,069)
Employee Benefit Fund	(1,592)
	<u>(133,072)</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
<b>INSTRUCTION - REGULAR INSTRUCTION</b>		
Salaries - teachers	5,925,759	6,351,455
Salaries - substitutes	318,530	297,961
Salaries - clerical and paraprofessional staff	581,657	318,856
Employee benefits	1,766,985	1,413,526
Purchased services	138,320	139,279
Tuition paid to other districts		(29,045)
Distance education and telecommunications	59,400	57,053
Supplies and materials	254,984	183,723
Capital outlay	338,840	120,843
Other expenses	117,480	102,069
Total instruction - regular instruction	<u>9,501,955</u>	<u>8,955,720</u>
<b>INSTRUCTION - LIMITED ENGLISH PROFICIENCY</b>		
Salaries - teachers		22,571
Employee benefits		4,858
Supplies and materials		6,828
Total instruction - limited English proficiency		<u>34,257</u>
<b>INSTRUCTION - POVERTY PROGRAMS</b>		
Salaries - teachers	1,459,630	1,632,466
Administrators' salaries	150,000	
Salaries - substitutes		30,037
Salaries - clerical and paraprofessional		3,634
Employee benefits	232,000	304,697
Purchased services	2,080	80
Supplies and materials	9,715	8,557
Capital outlay	1,070	
Other expenses	1,190	336
Total instruction - poverty programs	<u>1,855,685</u>	<u>1,979,807</u>
<b>INSTRUCTION - SPECIAL EDUCATION PROGRAMS</b>		
Salaries - teachers	1,017,497	1,098,470
Salaries - substitutes	75,000	38,597
Salaries - clerical and paraprofessional staff	91,000	333,598
Salaries - administration	300,000	44,433

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
INSTRUCTION - SPECIAL EDUCATION PROGRAMS		
(Continued)		
Employee benefits	315,243	312,725
Purchased services	308,250	305,937
Supplies and materials	21,410	8,473
Other expenses	21,600	15,562
Total instruction - special education programs	<u>2,150,000</u>	<u>2,157,795</u>
INSTRUCTION - EARLY CHILDHOOD SPECIAL EDUCATION PROGRAMS		
Salaries - teachers	19,000	81,630
Salaries - substitutes	6,000	
Employee benefits	4,320	14,303
Purchased services	14,480	35,501
Supplies and materials	4,600	876
Capital outlay	500	
Other expenses	1,100	3,476
Total instruction - early childhood special education programs	<u>50,000</u>	<u>135,786</u>
SUPPORT SERVICES - PUPILS		
Salaries	470,500	101,135
Employee benefits	27,563	20,906
Purchased services	670	
Supplies and materials	8,600	11,203
Other expenses	2,467	1,039
Total support services - pupils	<u>509,800</u>	<u>134,283</u>
SUPPORT SERVICES - STAFF		
Salaries	227,790	344,740
Employee benefits	54,840	65,525
Purchased services	6,445	8,994
Supplies and materials	132,605	153,580
Capital outlay	430	
Other expenses	4,390	20,993
Total support services - staff	<u>426,500</u>	<u>593,832</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
<b>SUPPORT SERVICES - SCHOOL IMPROVEMENT</b>		
Salaries	10,640	22,919
Employee benefits	12,800	3,209
Purchased services	4,480	3,980
Supplies and materials	37,080	953
Capital outlay	220	6,499
Other expenses	3,280	1,536
Total support services - school improvement	<u>68,500</u>	<u>39,096</u>
 <b>GENERAL ADMINISTRATION - BOARD OF EDUCATION</b>		
Purchased services	86,820	77,324
Supplies and materials		2,362
Other expenses	53,180	53,243
Total general administration - Board of Education	<u>140,000</u>	<u>132,929</u>
 <b>GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION SERVICES</b>		
Salaries	246,980	224,726
Employee benefits	40,640	36,146
Purchased services	7,540	184
Distance education and telecommunications	140	960
Supplies and materials	2,520	79
Capital outlay	220	
Other expenses	13,060	6,080
Total general administration - executive administration services	<u>311,100</u>	<u>268,175</u>
 <b>GENERAL ADMINISTRATION - OFFICE OF THE PRINCIPAL</b>		
Salaries	1,164,265	1,080,494
Employee benefits	178,410	210,461
Purchased services	51,830	80,744
Distance education and telecommunications	25,760	23,626
Supplies and materials	14,640	39,533

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
GENERAL ADMINISTRATION - OFFICE OF THE PRINCIPAL (Continued)		
Capital outlay	8,975	6,181
Other expenses	<u>35,580</u>	<u>11,196</u>
Total general administration - Office of the Principal	<u>1,479,460</u>	<u>1,452,235</u>
 GENERAL ADMINISTRATION - BUSINESS SERVICES		
Salaries	360,660	325,219
Employee benefits	175,380	126,710
Purchased services	17,480	34,048
Distance education and telecommunications	3,640	4,314
Supplies and materials	9,460	10,340
Other expenses	<u>8,380</u>	<u>3,507</u>
Total general administration - business services	<u>575,000</u>	<u>504,138</u>
 GENERAL ADMINISTRATION - VEHICLE ACQUISITION AND MAINTENANCE		
Purchased services	<u>50,000</u>	<u>43,724</u>
 SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDINGS		
Salaries	626,840	506,505
Employee benefits	84,300	113,676
Purchased services	723,220	687,835
Supplies and materials	367,100	469,091
Capital outlay	15,500	750
Other expenses	<u>58,040</u>	<u>4,652</u>
Total support services - maintenance and operation of buildings	<u>1,875,000</u>	<u>1,782,509</u>
 SUPPORT SERVICES - PUPIL TRANSPORTATION		
Salaries	13,800	22,368
Employee benefits	1,400	4,045
Purchased services	64,900	63,412
Distance education and telecommunications	3,800	720

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
SUPPORT SERVICES - PUPIL TRANSPORTATION		
(Continued)		
Supplies and materials	26,000	
Capital outlay	26,000	36,470
Other expenses	403,100	410,499
Total support services - pupil transportation	<u>539,000</u>	<u>537,514</u>
SUPPORT SERVICES - SCHOOL AGE SPECIAL EDUCATION TRANSPORTATION		
Salaries		9,040
Employee benefits		1,565
Purchased services	60,000	31,535
Total support services - school age special education transportation	<u>60,000</u>	<u>42,140</u>
STATE CATEGORICAL PROGRAMS		
Salaries	13,000	
Purchased services		310,626
Total state categorical programs	<u>13,000</u>	<u>310,626</u>
FEDERAL PROGRAMS		
Indian Education	4,000	4,000
Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	530,325	391,574
IDEA Part B Special Education	131,680	154,547
IDEA Enrollment/Poverty	239,209	340,836
Federal Vocational and Applied Technology Education (Carl Perkins)	8,031	19,064
Title II, Part A NCLB Teacher Quality Grants	100,828	136,759
Title I, Part D Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	32,605	
Title IV, Part A NCLB Safe and Drug Free Schools	17,039	

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Budget	Actual
FEDERAL PROGRAMS (Continued)		
Special Education Continuous Improvement Project (SCIP) - Part B	14,321	
Title I, Part A - Improving the Academic Achievement of the Disadvantaged	163,282	
Title IV, Part B NCLB 21st Century Community Learning Centers	67,928	
Parental Information and Resource Centers	5,000	
SPED Medicaid	(214,248)	
Total federal programs	<u>1,100,000</u>	<u>1,046,780</u>
 SUMMER SCHOOL		
Salaries	24,000	26,813
Employee benefits	6,000	4,429
Supplies and materials		894
Total summer school	<u>30,000</u>	<u>32,136</u>
 TRANSFERS		
Transfers to Activities Fund	<u>50,000</u>	
 TOTAL DISBURSEMENTS	<u>20,785,000</u>	<u>20,183,482</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, 2018

	Balance 9/1/17	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/18
Revolving Fund	31,774		140	31,634
Odyssey of the Mind	4,835			4,835
Lincoln General	5,091	6,881	4,965	7,007
Lincoln McFunds	1,280			1,280
Lincoln Student Council	774	3,137	2,994	917
Activities Director	(94,413)	575	17,095	(110,933)
Activity Tickets	71,053	11,200	199	82,054
Northfield General	14,172	12,829	12,000	15,001
Geil Building Fund	890	14,508	14,109	1,289
Football Program	(15,457)	19,569	19,347	(15,235)
High School All-School Plays	4,930		3,449	1,481
High School Band	731	2,441	1,969	1,203
High School Building Use	(154)	7,254	4,907	2,193
GHS Booster Club	(277)			(277)
High School Chorus	382			382
FCCLA Club	362			362
High School Concessions	8,406	49,910	47,775	10,541
High School G Club	471			471
High School GGAA	5,023	814	1,006	4,831
High School General Fund	2,271	2,899	4,254	916
High School NHS	1,535	214	791	958
High School Spanish Club	1,061			1,061
High School Student Council	2,241	4,854	4,848	2,247
High School Yearbook	3,455	20,485	20,586	3,354
High School Mock Trial	(70)		1,306	(1,376)
High School German Club	1,568	1,348	1,136	1,780
High School Journalism	13	980	513	480
High School Woods	9,615	6,939	4,882	11,672
High School Future Business Leaders	(2,896)		2,546	(5,442)
High School Wendy's Endowment	3,440	250	111	3,579
Key Club	2,424	647	810	2,261
Leo Club	406	2,437	1,416	1,427
GHS Child Study Team	106		56	50

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, 2018

	Balance 9/1/17	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/18
Harmony	2,334	3,876	3,482	2,728
Softball Boosters/Parents	14,033	6,769	4,144	16,658
High School Athletics Fund	9,694	25,572	15,038	20,228
High School Courtesy	380		73	307
Interact	774			774
High School Speech	(5,280)	1,227	5,767	(9,820)
High School Auto	5,233	1,949	930	6,252
Tri M Music Society	(75)			(75)
Knitters Club	413			413
HS Freshman Student Council	2,017	1,139	1,013	2,143
Freshman Academy Fund	686	75		761
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	600			600
Class of 2009	600			600
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	2,475	8,245	9,140	1,580
Class of 2019	795	1,715		2,510
Class of 2020	40	435		475
Class of 2021		80		80
High School Color Guard	(161)	678		517
Cedar Canyon Booster Club	197			197

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, 2018

	Balance 9/1/17	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/18
High School Cross Country	(3,576)	1,840	1,783	(3,519)
High School Girls' Golf	(11,884)	440	3,446	(14,890)
Volleyball	(20,720)	7,261	10,568	(24,027)
Boys' Basketball	4,199	13,480	14,005	3,674
Junior High One Act Play	(98)			(98)
Girls' Basketball	7,400	12,915	9,492	10,823
Wrestling	(9,255)	1,703	5,419	(12,971)
Boys' Swimming	(15,421)		5,786	(21,207)
Girls' Swimming	(18,483)		5,786	(24,269)
Boys' and Girls' Track	(39,929)	700	6,978	(46,207)
Athletic Equipment	2,250			2,250
Boys' Tennis	(1,686)		2,060	(3,746)
Girls' Tennis	(6,807)		1,988	(8,795)
High School Boys' Golf	(12,080)	260	3,079	(14,899)
High School Spirit Squad	(777)		29	(806)
High School Drug-Free	7			7
Scholarship	2,084	9,600	9,600	2,084
High School Girls' Softball	(25,220)	2,016	6,285	(29,489)
Boys' Soccer	(16,462)	2,671	3,907	(17,698)
Girls' Soccer	(11,828)	1,760	3,897	(13,965)
Art Club	149	1,223	1,006	366
Book Club	133			133
Science Club	1,776			1,776
Wellness	140			140
Dance Team	(375)			(375)
Sugar Valley Tech Sumit	4,627			4,627
Junior High General Fund	2,443	23,185	24,206	1,422
Junior High Student Council	13,085	6,929	6,673	13,341
Junior High Towel Fund	2,024	3,654	377	5,301
Junior High Yearbook	4,874	6,077	6,229	4,722
Junior High Builders Club	1,191	1,174	2,125	240
National Junior Honor Society	1,637		270	1,367
Quiz Bowl	(246)	150	248	(344)
Math Club	941	1,388	748	1,581

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, 2018

	Balance 9/1/17	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/18
Junior High Newspaper	(50)			(50)
National Forensic League	29			29
Health Occupation Student Association	161	10,795	10,256	700
Freshmen Entrepreneur	512			512
Culinary Arts	40		105	(65)
High School Musical	7,779	15,300	6,757	16,322
High School Bulldog Wrestling	2,219	5,516	6,264	1,471
High School Bulldog Basketball	1,320	6,115	5,897	1,538
High School Bulldog Football	22,904	19,128	28,325	13,707
High School Excess Class Dues	1,554			1,554
Soccer Boosters	5,577	11,576	14,594	2,559
Bulldog Spirit Squad	3,399	16,873	14,107	6,165
Bulldog Track	367	5,452	5,220	599
Bulldog Boys' Golf	3,243	7,951	8,419	2,775
Volleyball Boosters	5,419	20,584	15,079	10,924
Bulldog Speech	577	1,316	1,029	864
Bulldog Girls' Golf	5,972	2,035	5,919	2,088
Bulldog Girls' Basketball	12,864	17,448	16,366	13,946
Booster Cross Country	6,218	5,357	9,520	2,055
Soccer Girls' Boosters	12,815	13,919	10,396	16,338
Preschool Boosters	1,058	685		1,743
Bulldog Boys' Tennis	55	1,029	310	774
Bulldog Girls' Tennis	(293)	608	555	(240)
Bulldog DECA	815	14,579	14,847	547
Dance Bulldog	9,284	12,972	13,316	8,940
Bulldog One Act Play	6,662	2,122	3,414	5,370
Mock Trial		385		385
Bulldog Leadership		177	80	97
Central Office	1,100			1,100
Whitney Paar Scholarship Fund	2,870		5,000	(2,130)
Twila Fund Scholarship Fund	2,443		500	1,943
<b>TOTAL SCHOOL ACTIVITIES</b>	<u>93,750</u>	<u>512,279</u>	<u>545,062</u>	<u>60,967</u>
<b>ORIGINAL AND FINAL BUDGET</b>		<u>650,000</u>	<u>869,672</u>	



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
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, 2018, 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 2, 2018.

#### 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2018-001.

### 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 response to the 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 the financial statements, and accordingly, we express no opinion on it.

### 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 J Cole + Company, LLP

Scottsbluff, Nebraska  
November 2, 2018



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
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, 2018. 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 the requirements of 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, 2018.

## **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 J Cole+Company, LLP

Scottsbluff, Nebraska  
November 2, 2018

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: \_\_\_Yes XNo

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_Yes XNo

Noncompliance matter to the financial statements disclosed: XYes \_\_\_No

Federal Awards

Internal control over major programs:

Material weakness identified: \_\_\_Yes XNo

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_Yes XNo

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): XYes \_\_\_No

Identification of major programs:

School Lunch	10.553/10.555/10.556
Title II	84.367

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

Auditee qualified as a low-risk auditee: \_\_\_Yes XNo

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION II. FINANCIAL STATEMENT FINDINGS

2018-001 UNDERCOLLATERIALIZED 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 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, 2018, the District was undercollateralized by \$50,057.

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, 2018

See current year audit finding 2018-001 and the following.

2017-001 EXCESS DISBURSEMENTS OVER BUDGET

Condition

Cooperative Fund expenditures exceeded budgeted expenditures in the amount of \$2.

Special Building Fund expenditures exceeded budgeted expenditures in the amount of \$146,062

Status

The District has corrected this item in 2018.