

Regular Board of Education Meeting

Monday, August 15, 2022 6:00 PM

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



Minutes

1. **GPS Board of Education Information**

2. **Opening Procedures**

2.1. Call to Order

BJ Peteres called this meeting to order at 6:00 pm.

2.2. Roll Call

2.3. Excuse Absent Board Member(s)

2.4. Pledge of Allegiance

2.5. Open Meetings Act

3. **Consent Agenda**

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

3.2. Expenditures Total **\$209,091.92**

General Fund	\$169,676.07
Employee Benefit Fund	\$590.00
Activity Fund	\$13,568.18
Cafeteria Fund	\$6.60
Building Fund	\$25,251.07

3.3. Board Policy Adoption

3.3.i. First Reading of Board Policies

3.3.i.1. **403.7 DONATIONS OF COLLECTIBLES, GIFTS, GRANTS, AND REQUESTS**

3.3.i.2. **403.8 FUNDRAISING ACTIVITIES**

3.3.i.3. **403.8R1 DONOR-SHOOT FUNDRAISING REQUIREMENT**

3.3.i.4. **403.9 PROFESSIONAL BOUNDARIES BETWEEN EMPLOYEES AND STUDENTS**

3.3.i.5. **403.10 STAFF AND DISTRICT SOCIAL MEDIA USE**

3.3.i.6. **403.11 PROFESSIONAL CONDUCT**

3.3.ii. Second Reading of Board Policies

3.4. Personnel Items

3.4.i. Certified Staff Contract(s)

3.4.ii. Certified Staff Resignation(s)

3.5. North Platte NRD Hazard Mitigation Plan Update

4. **Reports and Discussions**

4.1. Board Committee Report: Curriculum & Personnel

Board member Mary Winn shared comments in regards to the curriculum meeting. The community grant awarded for auto repairs for low income families is underway. The aviation program is still on hold, due to Panhandle Flyers attorney. Lastly, the district is working on incentives to improve ACT scores.

4.2. Board Committee Report: Finance & Facilities

Brady Shaul spoke on behalf of the Business/ Facilities meeting. They met at the GHS construction house with Mr. Gable. Everyone enjoyed seeing the work that the GHS students put into this home. It is now listed for sale. The HVAC project at the Junior High is still on hold due to price increases for supplies as well as labor. Dana Cole will be performing the 2021-22 school year audit. Concession stands at the new tennis courts was another topic discussed at the meeting. Lastly, First Student, our current transportation service, is working on offering the most effective route to serve our students at GPS.

4.2.i. Monthly Finance Summary Report

4.3. Superintendent's Report

Dr. Regan expressed how excited she was to kick off the new school year. Our all-staff training started August 11, and our staff is ready to get the year started. Over the summer, our teachers attended several different training sessions (BIST, PLC, Trauma Informed Training) to make sure we had the best to offer our students. The district onboarded 24 new teachers for the school year, and we are excited to watch them excel in their classrooms. Wrapping up her report, she gave everyone the Open House schedules prior to school starting August 17.

5. **Patron Comments**

6. **Action Items**

- 6.1. Discuss, consider, and take action regarding the approval of the amended **Valley Alternative Learning Transitioning School (VALTS) Interlocal Agreement.**
- 6.2. Discuss, consider, and take action regarding the approval of the Safe Schools Roadmap for 2022-23 school year.
- 6.3. Discuss, consider, and take action regarding Dana F. Cole and Company performing the 2021-22 school year audit.
- 6.4. Discuss, consider, and take action regarding the school lunch prices amendment to adult meal prices per USDA requirements.

7. **Board Comments**

Brady Shaul- Enjoys seeing the facility team working on long-term goals to provide the best environment for our students.

Mary Winn- Attended the July 19 GNAC meeting with Kyle Fairbairn and discussed the election of the new state legislature. She also attended the new staff luncheon and loved meeting the new members of the team. She was also honored to have been invited to listen to the special guest speaker, David Raymond, at the All-Staff Opening Meetings.

Josh Lacy- Excited to get the kids back to school. He also thanked the entire GPS team for all the hard work done to make sure the school year started off on the right foot.

Tracy Weise- Enjoyed attending the new staff luncheon

Brian Copey-Enjoyed touring the GHS construction house. Huge thank you to Curt Hansen and his crew for completing all the summer projects that needed to be done. He also enjoyed the invite to the new teacher luncheon, and is looking forward to a good school year.

Bj Peters- Talked about how important the teacher's impact is, and feels we have the best team at GPS. He was able to attend the Jimmy Casas presentation at the High School, and enjoyed the message he shared.

7.1. Tentative Upcoming Board Meeting/Event Dates

September 12, 2022 Regular Board Meeting will be held at the Freshman Academy, NOT the City Office.

Policy Meeting is Thursday, September 8.

8. **Adjourn**

This meeting was adjourned at 6:38 pm.

Regular Board of Education Meeting

Monday, July 11, 2022 6:00 PM

Gering High School - Freshmen Academy Wing
1500 U Street
Gering, NE 69341



Minutes

1. GPS Board of Education Information

2. Opening Procedures

2.1. Call to Order

BJ Peters called this meeting to order at 6:02 pm

2.2. Roll Call

A motion to . was presented by Mary Winn, seconded by Brian Copsey. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

2.3. Excuse Absent Board Member(s)

2.4. Pledge of Allegiance

2.5. Open Meetings Act

3. Student Fees Public Hearing

3.1. Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations for taxpayers relating to setting the student fee schedule.

Varsity Gate fees for adults will now be \$6 for adults and \$4 for students. Family Activity Pass is now \$150.00, Adult Activity Pass is \$75, and the Student Activity Pass will be \$25

4. Title I Parental and Family Engagement Public Hearing

4.1. Public Hearing for the purpose of Reviewing and Re-Adopting Policy 1005.12 Parental and Family Engagement

5. Consent Agenda

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

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

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

5.2. Approval of Claims/Bills

Expenditures: \$491,972.09

5.3. Board Policy Adoption

5.3.i. First Reading of Board Policies

5.3.ii. Second Reading of Board Policies

5.3.ii.1. **403.1 Release of Employee Information**

5.3.ii.2. **403.1E1 Employee Information Release Form**

5.3.ii.3. **403.2 Child Abuse Reporting**

5.3.ii.4. **403.2R1 Child Abuse Reporting Regulation**

5.3.ii.5. **403.3 Abuse of Students By School District Employees**

5.3.ii.6. **403.3F1 Abuse Complaint Form**

5.3.ii.7. **403.3F2 Witness Disclosure Form**

5.3.ii.8. **403.3R1 Abuse of Students By School District Employees Regulation**

5.3.ii.9. **403.4 Gifts to Employees**

5.3.ii.10. **403.5 Public Complaints About Employees**

5.3.ii.11. **204.12 Public Participation In Board Meetings**

5.3.ii.12. **706.6 Payment For Goods And Services**

5.4. Personnel Items

5.4.i. Approval of Certified/Classified Staff Contract(s)

Kory Knight, Curriculum Director, Stacy Rodriguez, Business Manager, Keaton Green, Assistant Principal, Mario Chavez, Principal, Crystal Palsler, Assistant Principal, Julie Siebke, Assistant Principal, Jordan Roseborough, IT Director, Kim Graslie, GHS Math Teacher

6. Reports and Discussions

6.1. Board Committee Report: Curriculum & Personnel

Mary Winn reported on the Curriculum Meeting. The support of mental health regarding teachers was a topic discussed. Dr. Nicole Regan gave an update on aviation, and the program is moving along very smoothly and the agreement is now with Robbins for their approval. Mary closed with the group continuing to focus on "priorities" for the students.

6.2. Board Committee Report: Finance & Facilities

Josh Lacy spoke on behalf of the Finance and Facility Meeting. Monthly financial reports were reviewed, and the district has only spent 68% of their annual budget. School lunch increases were discussed, and will take effect Aug 2022. The district is currently exploring a firm for our annual audit. Curt Hanson and his maintenance team have the new LINKS building renovated and ready for students. The Jr.High HVAC project has been put on hold, due to rates and materials inavailability. At the end of the committee meeting, Glen Koski presented needs for the GHS track.

6.2.i. Monthly Finance Summary Report

6.3. Superintendent's Report

Dr. Nicole Regan had some amazing news to present. Zzyzx Brown along with Healthy Blue Nebraska were able to get an Auto Tech Career Pathway grant by CAPWN in the amount of \$30,000. This grant will help families in need with auto repairs. This is such an awesome thing the GPS is able to offer our community. Over OT Days, there were 9 class reunions that toured the High School. Our summer facility projects are underway, and we

are excited about getting the students back into the classrooms. Please check our website for back-to-school information, as we are making weekly posts.

7. Patron Comments

8. Action Items

8.1. Discuss, consider, and take action regarding setting breakfast and lunch prices for the 2022-23 school year

A motion to approve setting the breakfast and lunch prices for the 2022-23 school year was presented by Brian Copsey, seconded by Josh Lacy. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.2. Discuss, consider, and take action regarding the approval of the preschool student hand book.

A motion to approve the 2022-23 preschool student hand book was presented by B.J. Peters, seconded by Mary Winn. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.3. Discuss, consider, and take action regarding the approval of the 2022-23 Board of Education Meeting Schedule

A motion to approve the 2022-23 Board of Education Meeting Schedule was presented by Josh Lacy, seconded by Tracy Wiese. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.4. Discuss, consider, and take action regarding Policy 504.19R1, Student Fees for the 2022-23 school year

A motion to approve policy 504.19R1, Student Fees for the 2022-23 school year was presented by Brian Copsey, seconded by Josh Lacy. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.5. Discuss, consider, and take action regarding policy 504.20, "**Bullying Prevention**"

A motion to approve policy 504.2 "Bullying Prevention" was presented by Mary Winn, seconded by Brian Copsey. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.6. Discuss, consider, and take action regarding policy 1005.03 "**Parental and Family Involvement in the Schools**"

A motion to approve policy 1005.3 "Parental and Family Involvement in the Schools" was presented by Josh Lacy, seconded by Tracy Wiese. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.7. Discuss, consider, and take action regarding the approval of 2022-23 Certified, Classified, and Substitute Staff Handbooks.

A motion to approve the 2022-23 Certified, Classified, and Substitute Staff Handbooks was presented by Brady Shaul, seconded by Brian Copsey. After voting, motion Passed.
Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

8.8. Discuss, consider, and take action regarding the approval of Substitute Pay Increase.

A motion to approve Substitute Pay Increase was presented by B.J. Peters, seconded by Brady Shaul. After voting, motion Passed.

Brian Copsey: **Yea**, Josh Lacy: **Yea**, B.J. Peters: **Yea**, Brady Shaul: **Yea**, Tracy Wiese: **Yea**, Mary Winn: **Yea**

9. Board Comments

Mary Winn commented on the \$30,000 Auto grant and is excited to see what Mr. Brown and his students have to offer the community. She also stated that she had the pleasure of touring the High School with the class of 1992.

Brian Copsey spoke about the Board of Education Retreat held on June 23, 2022, with presenter Dr. Steve Joel, and is very excited to execute what was learned. He also made mention about the tennis court project, and how quickly it is moving along.

9.1. Tentative Upcoming Board Meeting/Event Dates

10. Adjourn

The meeting was adjourned at 6:43 pm.

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 01	General Fund	Check#	FUND	TYPE	FUNCTION	Amount
2 The Ends of the Earth LLC						
Allo Communications						
		205297	General Fund	Expenditure	Board of Education	\$280.00
		205298	General Fund	Expenditure	Early Childhood Sped Inst/Therapy/Couns Servs	\$20.08
		205298	General Fund	Expenditure	General Business Support	\$470.24
		205298	General Fund	Expenditure	Office of the Principal	\$3,093.98
		205298	General Fund	Expenditure	Technology	\$2,515.53
		Total for Allo Communications				\$6,099.83
AMAZON CAPITAL SERVICES INC.						
		205299	General Fund	Expenditure	Early Childhood Education	\$8,518.97
		205299	General Fund	Expenditure	Executive Admin Services	\$169.20
		Total for AMAZON CAPITAL SERVICES INC.				\$8,688.17
Black Hills Energy						
		205294	General Fund	Expenditure	Operation of Plant	\$10,856.81
Charter Communications						
		205300	General Fund	Expenditure	Technology	\$404.99
City Of Gering						
		205295	General Fund	Expenditure	Operation of Plant	\$44,085.91
		205296	General Fund	Expenditure	Operation of Plant	\$220.52
		Total for City Of Gering				\$44,306.43
Computer Information Concepts, Inc.						
		205301	General Fund	Expenditure	Technology	\$36,466.00
Culligan Of Scottsbluff						
		205302	General Fund	Expenditure	Operation of Plant	\$31.27
Das State Accounting - Central Finance						
		205303	General Fund	Expenditure	Technology	\$259.49
Door Closer Service						

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 01 Remit Name	General Fund	Check#	FUND	TYPE	FUNCTION	Amount
EXPRESS TOLL		205304	General Fund	Expenditure	Operation of Plant	\$1,394.55
First Student, Inc.		205305	General Fund	Expenditure	Operation of Plant	\$4.60
Gering Public Schools		205306	General Fund	Expenditure	Pupil Transportation	\$1,862.77
Hotel 21 & Co.		205293	General Fund	Expenditure	TRANSFERS	\$50,000.00
Jordan Roseborough		205307	General Fund	Expenditure	Board of Education	\$559.10
Kelly Toffenire		205308	General Fund	Expenditure	Technology	\$100.00
KSB School Law		205309	General Fund	Expenditure	Technology	\$77.45
Lea Hendrickson		205310	General Fund	Expenditure	Board of Education	\$497.50
		205310	General Fund	Expenditure	IDEA Base Enrollment/Poverty	\$750.00
		Total for KSB School Law				\$1,247.50
		205311	General Fund	Expenditure	IDEA Base Enrollment/Poverty	\$11.00
		205311	General Fund	Expenditure	School Age Sped Inst/Therapy/Couns Servs.	\$0.29
		Total for Lea Hendrickson				\$11.29
Nebraska State Fire Marshal		205312	General Fund	Expenditure	Operation of Plant	\$396.00
OneSource		205313	General Fund	Expenditure	Board of Education	\$15.00
Praise Wfndows, Inc.		205314	General Fund	Expenditure	Operation of Plant	\$180.00
School Health Corporation						

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 01	General Fund	Check#	FUND	TYPE	FUNCTION	Amount
Remit Name						
Scottsbluff Public Schools		205315	General Fund	Expenditure	Support Services-Curr	\$634.90
		205316	General Fund	Expenditure	Pupil Transportation	\$1,043.03
Shewin-Williams Company		205317	General Fund	Expenditure	Operation of Plant	\$332.94
Snell Services, Inc.		205318	General Fund	Expenditure	Operation of Plant	\$340.00
Tree Monkeys LLC		205319	General Fund	Expenditure	Maintenance of the Plant	\$2,000.00
Valley Youth Connections		205320	General Fund	Expenditure	District Contracted Prog.	\$300.00
Westco		205321	General Fund	Expenditure	Operation of Plant	\$37.80
Wex Bank		205322	General Fund	Expenditure	Pupil Transportation	\$1,550.07
		205322	General Fund	Expenditure	School Age Sped Transportation	\$196.08
Total for Wex Bank						\$1,746.15
Total for General Fund						\$169,676.07
<hr/>						
Fund: 03	Employee Benefit Fund	Check#	FUND	TYPE	FUNCTION	Amount
Remit Name						
Nebraska U.C. Fund		5	Employee Benefit Fund	Expenditure	General Business Support	\$590.00
Total for Employee Benefit Fund						\$590.00
<hr/>						
Fund: 05	Activity Fund	Check#	FUND	TYPE	FUNCTION	Amount
Remit Name						
AMAZON CAPITAL SERVICES INC.		10084	Activity Fund	Expenditure	BULL DOG SPIRIT SQUAD	\$169.90

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 05	Activity Fund	Check#	FUND	TYPE	FUNCTION	Amount
Remit Name		10084	Activity Fund	Expenditure	DANCE BULLDOG ACCOUNT	\$173.34
					Total for AMAZON CAPITAL SERVICES INC.	\$283.24
Best Western Old Mill Inn		10088	Activity Fund	Expenditure	Boys and Girls Track	\$1,690.00
Bsn Sports		10095	Activity Fund	Expenditure	Football Program	\$68.00
Cash-Wa Distributing of Kearney, Inc		10089	Activity Fund	Expenditure	HS Concessions	\$141.37
Dominio'S Pizza		10085	Activity Fund	Expenditure	HS Concessions	\$105.47
		10096	Activity Fund	Expenditure	HS Concessions	\$101.97
					Total for Dominio'S Pizza	\$207.44
John Wiedeman		10097	Activity Fund	Expenditure	HS Concessions	\$236.64
Jostens, Inc		10086	Activity Fund	Expenditure	Activities Director	\$303.45
Logozz Lic		10087	Activity Fund	Expenditure	BULLDOG GIRLS BASKETBALL	\$171.00
		10087	Activity Fund	Expenditure	HS BULLDOG BOYS BASKETBAL	\$162.00
		10090	Activity Fund	Expenditure	BULLDOG SOCCER BOYS	\$279.00
		10090	Activity Fund	Expenditure	BULLDOG SOCCER GIRLS	\$288.00
		10090	Activity Fund	Expenditure	BULLDOG TRACK	\$4,429.00
		10090	Activity Fund	Expenditure	FFA	\$224.00
		10090	Activity Fund	Expenditure	HS BULLDOG FOOTBALL	\$414.00
		10090	Activity Fund	Expenditure	HS BULLDOG WRESTLING	\$198.00
		10098	Activity Fund	Expenditure	HS BULLDOG FOOTBALL	\$720.00
					Total for Logozz Lic	\$6,885.00

New Victorian Inn & Suites - Kearney

Printed: 08/12/2022

4:06:53 PM

Report: rptAPEXSummFund

2021.4.28

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Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 05 Remit Name	Activity Fund	Check#	FUND	TYPE	FUNCTION	Amount
		10082	Activity Fund	Expenditure	BULLDOG GIRLS BASKETBALL	\$419.93
		10082	Activity Fund	Expenditure	HS Girls Tennis	\$239.96
		Total for New Victorian Inn & Suites - Kearney				\$659.89
	New Victorian Inn & Suites - Norfolk	10091	Activity Fund	Expenditure	HS Journalism	\$156.78
	New Victorian Suites - Lincoln	10092	Activity Fund	Expenditure	BULLDOG GIRLS BASKETBALL	\$239.97
	Prime Entertainment	10081	Activity Fund	Expenditure	Lincoln Fund	\$200.00
	S&S Worldwide	10083	Activity Fund	Expenditure	Activities Director	\$167.40
	UDA - Universal Dance Association	10093	Activity Fund	Expenditure	DANCE BULLDOG ACCOUNT	\$2,169.00
	Western Ne Community College	10094	Activity Fund	Expenditure	BULLDOG SOCCER BOYS	\$80.00
		10094	Activity Fund	Expenditure	BULLDOG SOCCER GIRLS	\$80.00
		Total for Western Ne Community College				\$160.00
		Total for Activity Fund				\$13,568.18
Fund: 06	Cafeteria Fund					
Remit Name		Check#	FUND	TYPE	FUNCTION	Amount
Beverly Mick		1442	Cafeteria Fund	Receipt	Undesignated	\$6.60
		Total for Cafeteria Fund				\$6.60
Fund: 08	Building Fund					
Remit Name		Check#	FUND	TYPE	FUNCTION	Amount
KSB School Law		5235	Building Fund	Expenditure	Press Box	\$525.00

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

Fund: 08	Building Fund	Check#	FUND	TYPE	FUNCTION	Amount
Remit Name						
Mark Christman Trucking						
	5236		Building Fund	Expenditure	Building Improvements	\$24,726.07
Total for Building Fund						\$25,251.07
Grand Total:						\$209,091.92

Recap for FUND for General Fund

01	General Fund	\$169,676.07
03	Employee Benefit Fund	\$590.00
05	Activity Fund	\$13,568.18
06	Cafeteria Fund	\$6.60
08	Building Fund	\$25,251.07

Recap by Account

01.2.1136.0344.1.00.06	\$1,274.23	01.2.2610.0322.1.00.00	\$725.95	03.2.2510.0283.0.00.00	\$590.00
01.2.1136.0344.2.00.06	\$1,905.78	01.2.2610.0322.1.04.00	\$4,428.75	03.3.0000.0011.0.00.00	-\$590.00
01.2.1136.0494.1.00.06	\$16,229.00	01.2.2610.0322.1.05.00	\$2,522.85	05.2.2003.0980.1.04.14	\$200.00
01.2.1136.0494.2.00.06	\$20,237.00	01.2.2610.0322.1.06.00	\$2,804.96	05.2.2415.0410.2.01.17	\$303.45
01.2.1136.0671.1.00.06	\$177.45	01.2.2610.0322.2.00.00	\$220.52	05.2.2415.0530.2.01.17	\$167.40
01.2.1190.0410.1.04.99	\$17.99	01.2.2610.0322.2.01.00	\$14,948.12	05.2.5000.0530.2.01.17	\$68.00
01.2.1190.0410.1.05.00	\$8,500.98	01.2.2610.0322.2.02.00	\$7,643.68	05.2.5010.0980.2.01.17	\$585.45
01.2.1290.0318.1.09.99	\$300.00	01.2.2610.0323.1.04.00	\$127.08	05.2.5031.0980.2.01.17	\$156.78
01.2.1290.0318.1.09.99	\$0.29	01.2.2610.0323.1.05.00	\$750.20	05.2.6076.0678.2.01.17	\$1,690.90
01.2.1290.0382.1.09.99	\$20.08	01.2.2610.0323.1.06.00	\$546.15	05.2.6091.0678.2.01.17	\$239.96
01.2.2212.0417.2.00.02	\$634.80	01.2.2610.0323.2.00.00	\$1,029.73	05.2.8012.0980.2.01.17	\$196.00
01.2.2310.0318.1.00.01	\$15.00	01.2.2610.0323.2.01.00	\$3,234.23	05.2.8013.0980.2.01.17	\$162.00
01.2.2310.0340.0.00.01	\$497.50	01.2.2610.0323.2.02.00	\$128.52	05.2.8014.0980.2.01.17	\$1,134.00
01.2.2310.0670.1.00.01	\$280.00	01.2.2610.0340.1.00.00	\$3,186.57	05.2.8017.0980.2.01.17	\$830.90
01.2.2310.0689.1.00.01	\$559.10	01.2.2610.0340.2.00.00	\$2,009.12	05.2.8020.0980.2.01.17	\$359.00
01.2.2320.0410.1.00.01	\$169.20	01.2.2610.0410.1.00.00	\$215.87	05.2.8021.0980.2.01.17	\$169.90
01.2.2410.0342.1.04.14	\$1,055.32	01.2.2610.0410.1.05.00	\$36.00	05.2.8022.0980.2.01.17	\$4,429.00
01.2.2410.0342.1.05.15	\$351.34	01.2.2610.0410.1.06.00	\$264.50	05.2.8027.0980.2.01.17	\$368.00
01.2.2410.0342.1.06.16	\$370.12	01.2.2610.0410.2.00.00	\$1,352.49	05.2.8033.0980.2.01.17	\$2,282.34
01.2.2410.0342.2.01.21	\$784.24	01.2.2610.0410.2.00.00	\$521.80	05.2.8039.0980.2.01.17	\$224.00
01.2.2410.0342.2.02.22	\$532.96	01.2.2610.0410.2.01.00	\$254.50	05.3.0000.0011.0.00.00	-\$13,568.18
01.2.2510.0342.1.00.00	\$58.95	01.2.2610.0410.2.02.00	\$2,000.00	06.1.0000.1720.2.01.00	\$6.60
01.2.2510.0342.2.00.00	\$411.29	01.2.2620.0318.1.05.15	\$2,000.00	06.3.0000.0011.0.00.00	-\$6.60
01.2.2610.0321.1.00.00	\$228.76	01.2.2750.0336.1.00.00	\$1,043.03	08.2.2640.0520.0.00.00	\$24,726.07
01.2.2610.0321.1.04.00	\$678.33	01.2.2750.0676.0.00.00	\$3,412.84	08.2.2642.0520.0.00.00	\$525.00
01.2.2610.0321.1.05.00	\$481.94	01.2.2760.0331.1.09.99	\$196.08	08.3.0000.0011.0.00.00	-\$25,251.07
01.2.2610.0321.1.06.00	\$544.09	01.2.4408.0671.1.00.99	\$11.00		\$0.00
01.2.2610.0321.2.00.00	\$228.77	01.2.4410.0335.2.01.80	\$750.00		
01.2.2610.0321.2.01.00	\$8,088.00	01.2.8000.0754.2.01.17	-\$50,000.00		
01.2.2610.0321.2.02.00	\$606.92	01.3.0000.0010.0.00.00	-\$169,676.07		

Gering Public Schools

Expenditure Summary Report

Fiscal Year: 2021-2022

Criteria: Report Sort: Fund

From Date: 07/01/2022

To Date: 07/31/2022

End of Report

POLICY 205.2
GERING PUBLIC SCHOOLS
GERING, NE

POLICY ADOPTION

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

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

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

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

Cross Reference: 201.1 Board Powers and Responsibilities

**POLICY 403.7
GERING PUBLIC SCHOOLS
GERING, NE**

DONATIONS OF COLLECTIBLES, GIFTS, GRANTS AND BEQUESTS

Gering Public Schools may be presented with donations of collectibles, gifts, grants, and bequests. Significant gifts or donations shall be made known to the Superintendent. All decisions about the utilization and disposition of said gifts shall be made by the Board of Education. Any property or funds donated to the school by auxiliary units, other agencies, or individuals, becomes the property of Gering Public Schools and to be used in a manner in keeping with the best interests of the District.

Direct donations of materials, goods, or services from businesses or corporations in excess of \$250 per occurrence must be made directly to the Gering Public Schools Foundation. The Foundation will issue receipts suitable for tax purposes to businesses or corporations that make such donations. Donations of artwork (statues, collectibles, . . .) will meet IRS requirements and GPS Foundation policies.

Any grant or donation of a capital improvement to any school property or any transfer of real property to the district, regardless of the amount of the improvement or value of the property, shall require prior approval by the Board of Education. Any contracts or professional services, which could include but are not limited to architects and engineers, must meet professional standards of Gering Public Schools. All capital improvement projects must be coordinated with District Operational Services.

Approved 11/15/2021 Reviewed _____ Revised _____

**POLICY 403.8
GERING PUBLIC SCHOOLS
GERING, NE**

FUNDRAISING ACTIVITIES

Gering Public Schools recognizes that fundraisers help make school activities accessible to students. The District also recognizes a need for restraint to prevent fundraising activities from becoming too numerous and overly demanding on employees, students, businesses and the general public. The Board requires that great care and restraint be exercised by school level personnel in planning and implementing Fundraising activities. All fundraising for student organizations and school supporting organizations must have prior administrative or board approval prior to commencing any fundraising activities.

Gering Public Schools recognize that fundraising efforts, donations, and public support vary among schools. Gering Public Schools is committed to appropriate distribution of unrestricted funds and the management of fundraising to ensure that the educational and extracurricular opportunities of all students are equitable and fair.

Administrative Requirements for School Fundraising:

1. The building administrator or activities director must approve all fundraising activities.
2. All fundraising proceeds must be administered through a GPS Bulldog Activity Account, through a sanctioned support group account, or through the Gering Public Schools Foundation.
3. Fundraising using online sites must be approved through GPS Foundation: The Gering Public Schools Foundation accepts requests and manages funding of classroom projects designed by principals and teachers to enhance the curriculum and promote the success of their students through an online fundraising platform. Staff can access the platform on the GPS Foundation website.
4. Fundraising activities should impact students' education such as support for participation in extracurricular and enrichment activities.
5. Fundraising activities shall not interrupt instructional time.
6. Door-to-door sales by students shall be to friends, family, and neighbors with adult guidance.
7. Gering Public Schools students will not participate in or be present at any fundraiser that involves the sale or promotion of alcohol or tobacco.
8. All funds raised in school-sponsored fundraising activities are public funds and are to be used for the benefit of students and school programs or activities.

9. Administration and staff responsible for the supervision of school-sponsored fundraising activities shall ensure that district policies and guidelines for handling and depositing funds are strictly followed.
10. Materials purchased with funds from school or district sponsored fundraising events become the property of Gering Public Schools.
11. Staff shall refrain from using their position of influence to profit commercially or benefit personally from fundraising.
12. Organizations such as booster clubs shall coordinate fundraising activities with the building administrator, activities director, and/or use the GPS Foundation.
13. Any use of fundraising money or donated goods for capital improvement or furniture expenditures need to have the superintendent's or designee's approval prior to a decision to proceed with the project and must conform to district-wide equipment specifications or guidelines.
14. The Gering Public Schools Foundation office shall be contacted before any solicitation that involves a business or foundation.
15. Direct donations of materials, goods, or services from businesses or corporations in excess of \$250 per occurrence must be made directly to the Gering Public Schools Foundation. The Foundation will issue receipts suitable for tax purposes to businesses or corporations that make such donations.

Approved 11/15/2021

Reviewed _____ Revised _____

**POLICY 403.8R1
GERING PUBLIC SCHOOLS
GERING, NE**

DONORSCHOOSE FUNDRAISING REQUIREMENT

The Gering Public Schools and the Gering Public Schools Foundation will begin using DonorsChoose in January 2022. This will replace any former crowdfunding platforms and is the only one the district will support.

These administrative guidelines outline the process that must be followed:

- The first step is for the teacher or other staff member to gain approval from the building principal for the project. This must be done before any project may be completed on the DonorsChoose site. Principals should use this form as they consider approval. The principal is responsible to tell the teacher or staff person if the project is approved.
- Note: The principal designated with DonorsChoose as the building lead will receive an email immediately when a project is uploaded. It is the responsibility of that person to be sure the project has been approved. If not, the staff member needs to remove the project immediately or complete the assessment and make a decision about approval immediately.
- Principals need to review the project to ensure it meets guidelines and if it could be funded from building, district, or Foundation funds. If the request is for technology hardware and/or software, the request must meet district guidelines.
- After building approval, the teacher or another staff member creates a project and chooses the items included in the project. This project goes on the Donors Choose site and will go through an approval process by DonorsChoose. Projects on DonorChoose are most successful when the teacher writes a compelling description and/or advocates for the project.
- Everything received through DonorsChoose is the property of Gering Public schools and must be inventoried, cared for and used in the same way as other GPS materials or equipment.

Approved 11/15/2021

Reviewed _____ Revised _____

**POLICY 403.9
GERING PUBLIC SCHOOLS
GERING, NE**

PROFESSIONAL BOUNDARIES BETWEEN EMPLOYEES AND STUDENTS

School district employees are responsible for conducting themselves professionally and for teaching and modeling high standards of behavior and civic values, both at and away from school. Employees are required to establish and maintain professional boundaries with students. They may be friendly with students; but they are the students' teachers, not their friends, and they must take care to see that this line does not become blurred. This applies to employees' conduct and interactions with students and to material they post on personal websites and other social networking sites including, but not limited to, Instagram, Facebook, and Twitter. The posting or publication of messages or pictures or other images that diminish an employee's professionalism or ability to maintain the respect of students and parents may impair his or her ability to be an effective employee. Employees are expected to behave at all times in a manner supportive of the best interests of students.

Unless an employee has a legitimate educational purpose, the following behavior is a violation of the professional boundaries that employees are expected to maintain with students. The following list is intended to illustrate inappropriate behavior involving students but not to describe every kind of prohibited behavior:

- Communicating about sex when the discussion is not required by a specific aspect of the curriculum.
- Joking about matters involving sex, using double entendre or making suggestive remarks of a sexual nature.
- Displaying sexually inappropriate material or objects.
- Making any sexual advance, whether written, verbal, or physical or engaging in any activity of a sexual or romantic nature.
- Kissing of any kind.
- Dating a student or a former student within one year of the student graduating or otherwise leaving the district.
- Intruding on a student's personal space (e.g. by touching unnecessarily, moving too close, staring at a portion of the student's body, or engaging in other behavior that makes the student uncomfortable).
- Initiating unwanted physical contact with a student.
- Communicating electronically (e.g. by email, text messaging, or through social media) on a matter that does not pertain to school. Electronic communications with students generally are to be sent simultaneously to multiple recipients and

not just to one student except when the communication is clearly school related and confidential (i.e. grades).

- Playing favorites or permitting a specific student to engage in conduct that is not tolerated from other students.
- Discussing the employee's personal issues or problems that should normally be discussed with adults.
- Giving a student a gift of a personal nature.
- Giving a student a ride in the employee's vehicle without first obtaining the express permission of the student's parents or a school administrator.
- Taking a student on an outing without first obtaining the express permission of the student's parents or a school administrator.
- Inviting a student to the employee's residence without first obtaining the express permission of the student's parents and a school administrator.
- Going to a student's home when the student's parent or a proper chaperone is not present.
- Repeatedly seeking to be alone with a student.
- Being alone in a room with an individual student at school with the door closed, unless to protect confidentiality.
- Any after-school hours activity with only one student.
- Any other behavior which exploits the special position of trust and authority between an employee and student.

This list is not exhaustive. Any behavior which exploits a student is unacceptable. If in doubt, ask yourself, "Would I be doing this if my family or colleagues were standing next to me?"

An employee is required to make a report to the superintendent if the employee reasonably believes that another employee has violated or may have violated this policy. Minor concerns or violations shall be reported within 24 hours. Major concerns or violations shall be reported immediately. Violations committed by or concerns about the superintendent shall be reported to the President of the Board of Education.

A student who feels his or her boundaries have been violated should directly inform the offender that the conduct or communication is offensive and must stop. If the student does not wish to communicate directly with the offender or if direct communication has been ineffective, the student should report the conduct or communication to a teacher, administrator, counselor, the Title IX coordinator, or other school employee with whom she or he feels comfortable.

Retaliation for good faith reports or complaints made as a result of this policy is prohibited. Individuals who knowingly and intentionally make a false report shall be subject to discipline as provided by district policy and state law.

A violation of this policy will form the basis for employee discipline up to and including termination or cancellation of employment, filing a report with law enforcement officials, and filing a report with the Commissioner of Education.

**POLICY 403.10
GERING PUBLIC SCHOOLS
GERING, NE**

STAFF AND DISTRICT SOCIAL MEDIA USE

Social media is an important tool for communicating, keeping up to date with current developments in education and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

I. Personal Versus School-Affiliated Social Media Use

A. Personal Social Media Use

1. The school district will not require staff members or applicants for employment to provide the district with their username and password to personal social media accounts.
2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

B. School-Affiliated Social Media Use

1. Any social media account which purports to be "the official" account of the school district (e.g., "Bulldog Wrestling"), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school district's business purpose. Staff members may not use "official" accounts for personal use.

2. Staff may be required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections.

II. Staff Expectations in Use of Social Media – Applicable to Both Personal and School-Affiliated Use

A. General Use and Conditions

1. Staff must comply with all board policies, contract provisions, and applicable rules of professional conduct in their social media usage. They must comply with the board's policy on professional boundaries between staff and students at all times and in both physical and digital environments.
2. Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.
3. Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about appropriate content should be referred to the staff member's supervising administrator.

B. Acceptable Use

1. Staff may use social media for instructional purposes.
2. Staff may use social media for school-related communication with fellow educators, students, parents, and patrons.
3. Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter.

C. Unacceptable Use

1. Staff shall not access obscene or pornographic material while at school, on school-owned device or on school-affiliated social media accounts.
2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.
3. Staff shall not access social media networking sites such as Facebook, Twitter, and Instagram on school-owned devices or during school time unless such access is for an educational activity which has been preapproved by the staff member's immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media applications and includes posting on social networking sites using personal electronic devices.

III. School-Affiliated Digital Content

A. General Use and Conditions for School-Affiliated Accounts

1. Staff must obtain the permission of their supervising administration prior to creating, publishing, or using any school-affiliated web pages, microblogs, social media pages or handles, or any other digital content which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any content which identifies the school district by name in the account name or which uses the school's mascot name or image.
2. Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers without express, written consent from their supervising administrator.

B. Moderation of Third Party Content

1. The purpose of school-related social media accounts is to disseminate information. No school-related or school-affiliated social media account covered by this policy shall permit comments by the public unless otherwise approved by the superintendent. All comment functions for applications such as Facebook and Instagram must be turned to "off" without this approval.
2. In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the

account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages may be removed when the content meets any of the following conditions:

- a) Is obscene, lewd, or appeals to prurient interests;
 - b) Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;
 - c) Contains threatening, harassing, or discriminatory words or phrases;
 - d) Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
 - e) Contains any other threat to the safety of students and staff.
3. Every account administrator must keep a copy of any removed content and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Approved 09/17/2018

Reviewed _____

Revised _____

**POLICY 403.11
GERING PUBLIC SCHOOLS
GERING, NE**

PROFESSIONAL CONDUCT

Staff members are required to be educators and adult authority figures to children and students. The relationship with students is not as peers, social equals, or friends.

Even the appearance of inappropriate boundaries may significantly damage an educator's reputation. The best way for educators to protect themselves from false accusations is to avoid behavior that can be misconstrued.

Observing the following professional boundaries will help protect students, staff members, and the school.

- Private meetings with students
 - Never remain alone with a student behind a closed door;
 - Never remain alone with a student in a classroom outside of the regular school day without informing the principal;
 - Do not permanently cover classroom windows in a way that restricts viewing from the outside. All school rooms in which staff and students interact should have unobstructed windows allowing clear views of the room;
 - Coaches should never meet alone with students behind closed doors – especially if the room lacks windows or has covered windows;
 - If you must have a difficult conversation with a student – and you are concerned that a student may misinterpret or misrepresent what occurred in your meeting – ask a fellow staff member to be present for the meeting.

- Guidelines for Staff Members, Coaches, and Extra-Curricular Program Managers
 - Staff members should avoid driving individual students to or from games, practices, or events unless there is some type of medical or weather emergency;
 - When traveling with a team, a coach or other adult school representative should never be alone in a room with a student;



RESOLUTION NUMBER 01-2022

WHEREAS, the Federal Disaster Mitigation Act of 2000 was signed in to law on October 30, 2000, placing new emphasis on state and local mitigation planning for natural hazards and requiring communities to adopt a hazard mitigation action plan to be eligible for pre-disaster and post-disaster federal funding for mitigation purposes; and

WHEREAS, a Multi-Jurisdictional Hazard Mitigation Plan was prepared by the North Platte Natural Resources District, with assistance from JEO Consulting Group, Inc.

WHEREAS, the purpose of the mitigation plan was to lessen the effects of disasters by increasing the disaster resistance of the counties and participating jurisdictions located within the planning boundary by identifying the hazards that affect Scotts Bluff County School District No. 79-0016 (commonly known as Gering Public Schools), and prioritize mitigation strategies to reduce potential loss of life and property damage from those hazards, and

WHEREAS, FEMA regulations require documentation that the plan has been formally adopted by the governing body of Scotts Bluff County School District No. 79-0016 (commonly known as Gering Public Schools in the form of a resolution and further requesting approval of the plan at the Federal Level; and

NOW, THEREFORE, the governing body of Scotts Bluff County School District No. 79-0016 (commonly known as Gering Public Schools does herewith adopt the most recent and FEMA approved version of the North Platte NRD Multi-Jurisdictional Hazard Mitigation Plan Update in its entirety; and

PASSED AND APPROVED this _____ day of _____, 2022.


President of Board

ATTEST:

Clerk

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

**INTERLOCAL COOPERATIVE AGREEMENT
AMENDED JULY 2022**

This **AMENDED INTERLOCAL COOPERATIVE AGREEMENT** made and entered into by and between Banner County Public School District No. 04-0001 (hereinafter referred to as "Banner County"), Bayard Public School District No. 62-0021 (hereinafter referred to as "Bayard"), Bridgeport Public School District No. 62-0063 (hereinafter referred to as "Bridgeport"), Creek Valley Public School District No. 25-0025 (hereinafter referred to as "Creek Valley"), Gering Public School District No. 79-0016 (hereinafter referred to as "Gering"), Kimball Public School District No. 53-0001 (hereinafter referred to as "Kimball"), Minatare Public School District No. 79-0002 (hereinafter referred to as "Minatare"), Mitchell Public School District No. 79-0031 (hereinafter referred to as "Mitchell"), Morrill Public School District No. 79-0011 (hereinafter referred to as "Morrill"), and Sidney Public School District No. 17-0001 (hereinafter referred to as "Sidney"), collectively referred to in this Interlocal Cooperative Agreement as the "parties".

RECITALS

WHEREAS, Banner County, Bayard, Bridgeport, Creek Valley, Gering, Kimball, Minatare, Mitchell, Morrill, and Sidney are desirous to enter into an Interlocal Cooperative Agreement, the purpose of which is to provide an alternative learning environment for students; and

WHEREAS, Banner County, Bayard, Bridgeport, Creek Valley, Gering, Kimball, Minatare, Mitchell, Morrill, and Sidney are determined that the establishment of this Interlocal Cooperative Agreement will best serve the students of each respective school district and further shall provide the means of improving and facilitating the quality of education for said students and further shall provide a means of sharing instructional assignments, programs, activities, and functions thereby eliminating duplications of cost of providing such services.

NOW, THEREFORE, IT IS AGREED by and between the parties as follows:

1. NAME

The name of the Interlocal Cooperative Agency hereby established shall be:
VALLEY ALTERNATIVE LEARNING TRANSITIONING SCHOOL (hereinafter referred to as "VALTS")

2. PURPOSE

Banner County, Bayard, Bridgeport, Creek Valley, Gering, Kimball, Minatare, Mitchell, Morrill, and Sidney hereby agree pursuant to the terms of this Interlocal Cooperative Agreement that there is hereby established an Interlocal Cooperative Agreement pursuant to Sec. 13-804 R.R. S. 1943 et seq. hereby establishing a separate entity for the purpose of providing for the general education needs and providing educational

services as identified and required by member school districts and further providing for economy, efficiency and cost effectiveness in the cooperative delivery of education services.

Subject to approval by the Board of Education of VALTS, the allocation of educational slots for students attending VALTS shall be as follows:

Gering Public School District #16	=	15 slots
Mitchell Public School District # 31	=	7 slots
Sidney Public School District #1	=	7 slots
Bridgeport Public School District #63	=	3 slots
Bayard Public School District #21	=	2 slots
Creek Valley Public School District #25	=	2 slots
Kimball Public School District #1	=	2 slots
Minatare Public School District #2	=	2 slots
Morrill Public School District #11	=	3 slots
Banner County Public School District #1	=	1 slot

Additional slots for districts may be allowed if approved by VALTS/ESU #13 Administration. Member districts also have the option of transferring excess student slots. Any transfer must meet the following conditions:

1. Should a district assume such a slot, the cost of the slot will be the prevailing rate charged all member districts for that same year.
2. The district assuming the slot will pay for the slot on a quarterly basis.

3. GOALS

1. To provide alternative ways for students to achieve high school graduation resulting in increased graduation rates and preparation for life after high school.
2. To certify that, upon completion of a course, students will have reached or surpassed the district and/or state performance assessments which measure student progress.
3. To develop innovative student performance assessments which measure student progress.
4. To provide a caring, diversified learning environment where students will develop positive self-concepts, increase their self-esteem, and recognize and appreciate the correlation between education and success in the workplace.
5. To be accountable to the community and the home school district through quality student achievement.
6. To provide opportunities for community involvement.
7. To provide a safe and orderly school environment.

8. To provide an alternative, diversified environment where students can achieve success.

4. MISSION

The mission of VALTS is to empower students to meet the challenges of our changing world. Our setting will create engaging and empowering learning opportunities.

5. PHILOSOPHY

The philosophy is based upon the belief that students have a right to a free, appropriate education; and students, when offered the appropriate environment, can experience educational success. The traditional education model, effective as it may be for the majority of our students, does not provide the right environment for some students. VALTS will be student rather than department centered. Its curriculum will be built upon state and district mandated standards.

6. DURATION

This Interlocal Cooperative Agreement shall continue until terminated by the Parties as provided herein. This Agreement may be terminated by agreement of all Parties.

7. NOTICE OF PARTICIPATION

The district will be committing to participate in VALTS for two school years beyond the current school year. Each member district agrees it shall budget and pay an assessed amount per slot as determined and agreed to each year by the VALTS Board of Education. The VALTS Board of Education shall, on an annual basis, discuss procedures to address any shortfalls or excesses in the budget which may exist.

A district shall notify ESU #13 and the VALTS Board of Education of its intent to increase slots in the VALTS program for the upcoming year by February 1st of the current school year. If such notification is received by ESU #13 and the VALTS Board of Education after February 1st, then such change shall be subject to the approval of ESU #13 and the VALTS Board of Education as to if it will become effective for the upcoming year.

A district shall notify ESU #13 and the VALTS Board of Education of its intent to decrease slots in the VALTS program for the upcoming year by February 1st of the current school year. If such notification is received by ESU #13 and the VALTS Board of Education after February 1st, then such change shall not become effective for the upcoming year, but shall become effective for the following year.

If a party is completely withdrawing from the VALTS program, it must give notice before February 1st of the current school year, and such withdrawal shall become effective two years from the end of the school year notification is received. A party who has withdrawn shall have no right to accumulated assets of the Interlocal Cooperative Agency, nor shall the withdrawing party have a right to require the remaining parties to liquidate or

otherwise dispose of assets of the Interlocal Cooperative Agency.

8. GENERAL POWERS

Said Interlocal Cooperative Agency shall have all power authorized by the laws of the State of Nebraska including the power to acquire or dispose of real and personal property and shall constitute a separate public body corporate and politic of the state and shall have power: (a) to sue and be sued; (b) to make and execute contracts and other instruments necessary and convenient to exercise of its power; (c) and from time to time to make, amend and repeal bylaws, rules and regulations not inconsistent with the Interlocal Cooperative Act and the agreement providing for its creation, and to carry out and effectuate said powers and purposes.

9. GENERAL ORGANIZATION

This Interlocal Cooperative Agency shall be governed by a Board of Education which shall be comprised of three duly elected Board of Education members from the district that purchases the most slots, two duly elected Board of Education members from the district that purchases the second most slots, and two duly elected Board of Education members from the district that purchases the third most slots. In the event of a tie, the superintendents of the participating districts shall determine the appropriate district(s) to provide Board of Education members. Members of the Board shall receive no compensation for their services, but shall be reimbursed for the actual and necessary expenses incurred in the performance of their duties. The Board shall elect from its members a President and a Vice President. The Board will also elect a Secretary and appoint the ESU #13 Business Manager as the Treasurer. The Board may receive for a purpose for which is made available any school district, county, state, or federal funds made available to it or funds or property received from any source for operating expenses and for the purpose of matching any funds that may be made available to it on a matching basis by any state or federal agency. The Board shall further have the power to contract for services connected with the operation of this Interlocal Cooperative Agency as needs and interest demand and shall establish fees and charges for services including the power to establish tuition rates for course of instruction offered and shall have the power to exercise any other powers, duties and responsibilities necessary to carry out the purpose of the Interlocal Cooperative Agency authorized by the laws of the State of Nebraska.

10. PURCHASING PROCEDURES

The VALTS Board of Education recognizes the importance of a sound fiscal management program and expects VALTS to maintain an efficient and consistent procedure in purchasing materials and services for the school. All purchasing for VALTS will adhere to the ESU #13 approved purchase process and relevant Board policies.

11. TERMINATION-DISPOSAL OF ASSETS

Upon agreement of the participating parties (all parties other than a party who may have

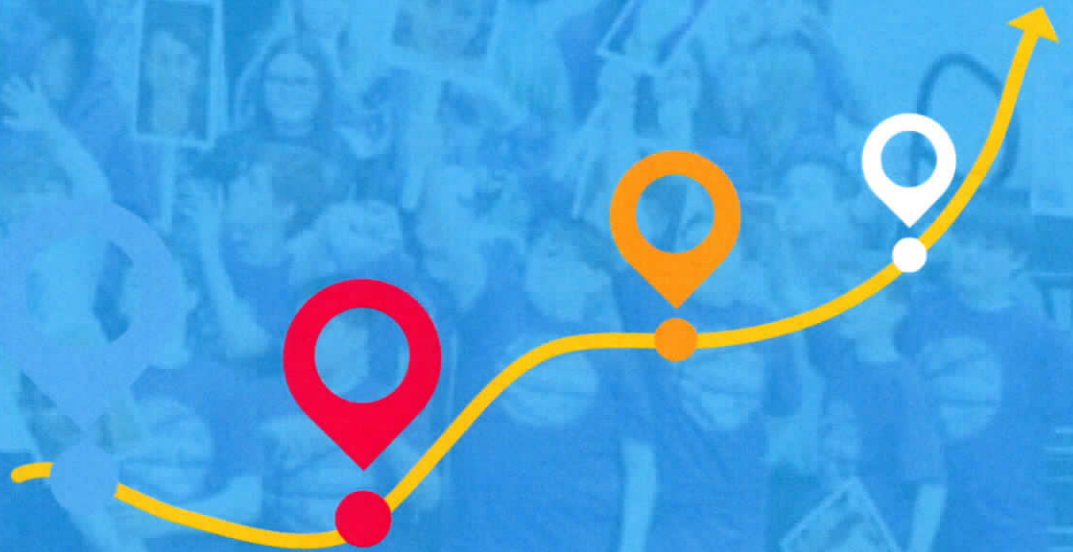
withdrawn) to terminate this Interlocal Cooperative Agreement, the participating parties shall, upon payment of all debts, distribute remaining assets on pro rata; i.e.:

Gering Public School District #16	=	34%
Mitchell Public School District #31	=	16%
Sidney Public School District #1	=	16%
Bridgeport Public School District #63	=	6%
Bayard Public School District #21	=	5%
Creek Valley Public School District #25	=	5%
Kimball Public School District #1	=	5%
Minatare Public School District #2	=	5%
Morrill Public School District #11	=	6%
Banner County Public School District #1	=	2%
		<hr/>
		100%

This **AMENDED AGREEMENT** shall be effective upon its approval by the Board of Education of Banner County Public School District No. 04-0001, the Board of Education of Bayard Public School District No. 62-0021, the Board of Education of Bridgeport Public School District No. 62-0063, the Board of Education Creek Valley Public School District No. 25-0025, of the Board of Education of Gering Public School District No. 79-0016, the Board of Education of Kimball Public School District No. 53-0001, the Board of Education of Minatare Public School District No. 79-0002, the Board of Education of Mitchell Public School District No. 79-0031, the Board of Education of Morrill Public School District No. 79-0011, and the Board of Education of Sidney Public School District No. 17-0001, and upon execution of such agreement by the Presidents of such school districts.

SIGNATURE PAGES TO FOLLOW

GERING PUBLIC SCHOOLS



SAFE SCHOOLS ROADMAP FOR 2022-23

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INTRODUCTION & CORE BELIEFS



From the Superintendent

We are back 2022-23 to welcome another awesome school year for our Gering Bulldogs!

As always, we believe that the very best place for our students to learn is in-person. It is that belief that shapes our plan as we move forward with another school year, offering in-person learning through the talents of our outstanding education team at GPS.

It remains our desire to create the safest environment possible for our students and our staff. We believe this plan supports the needs of our students and families while allowing individuals and families to assess and act in accordance with their own risk tolerance.

This Roadmap was updated for the 2022-23 school year, important and notable highlights include the following:

- **Removal of thresholds which required specific layered prevention protocols.**
- **Concludes any monitoring and notifications to students specifically identified as close contacts due to shared classes.**

As information and guidelines change, it may be necessary to address these changes or circumstances. Therefore, our Roadmap is subject to change but with our ongoing commitment to safely educate our students in-person.

Core Beliefs

- We believe the emotional, mental, and physical safety of GPS students and staff is our top priority.
- We believe in providing a high-quality educational experience to all students regardless of the circumstances.
- We believe being in school is the best place for students to receive high-quality education, to engage socially with peers, and to benefit from a positive and consistent routine.
- We believe that it's essential to continually share the "why" of our decisions for GPS staff, students, families, and community.
- We believe our ability to keep schools open is a shared responsibility that depends on the cooperation from our entire Bulldog community.
- We believe our schools are essential to the workforce and economic vitality of the region.

2022-23 UPDATES & LAYERED PREVENTION

ASSESSING RISK & 2022-23 PROTOCOLS

Gering Public Schools will work in consultation with local healthcare providers, health officials, and neighboring school districts to monitor the impact of COVID illness within our schools to assist in determining when layered prevention protocols need to be elevated for the safety of students and staff. Commonly elevated protocols would likely include heightened and more frequent cleaning of high touch surfaces and high traffic areas.

Face coverings are optional for everyone inside GPS buildings. GPS will support face coverings based on an individual's personal preference and informed by their vaccination status and personal level of risk.

Tracking of Positive Cases:

Positive cases will be monitored by the health office of each school and regularly reviewed by building and district level staff. When a positive case is confirmed and/or self-reported, the student/staff will be asked to follow recommended COVID isolation guidance (as provided by health officials):

- Stay home for 5 days from illness onset; if asymptomatic, stay home for 5 days from the date of test
- Return if you have no symptoms or symptoms have resolved after 5 days.
- Continue to wear a face covering around others for 5 additional days (or remain home).
- If fever continues, stay home until fever and symptoms resolve.

For the 2022-23 school year, Gering Public Schools will remove thresholds which required specific layered prevention protocols. The District will also no longer maintain a COVID Dashboard to communicate positive case counts and elevated protocols. Additionally, we will conclude message notifications to students identified as close classroom contacts. We encourage families to monitor the community conditions available for the entire panhandle at www.pphd.org.

Gering Public Schools will adjust protocols as necessary to address changing conditions. During the school year, protocols and requirements may change for a specific school building, program, classroom or setting based on number of positive cases, the ability to properly staff the classroom, community conditions, and risk of spread.

LAYERED PREVENTION

The CDC recommends that all schools implement and layer prevention strategies. Below are the guidelines of a comprehensive plan:

This plan addresses all of the components **required by the American Rescue Plan**, including:

- Universal and Correct Wearing of Masks (optional)
- Modifying Facilities to Allow for Physical Distancing
- Handwashing and Respiratory Etiquette
- Cleaning and Maintaining Healthy Facilities, Including Improving Ventilation
- Contact Tracing in Combination with Isolation and Quarantine, in Collaboration with the State, Local, Health Departments
- Diagnostic and Screening Testing
- Efforts to Provide Vaccinations to School Communities
- Appropriate Accommodations for Children with Disabilities with Respect to Health and Safety Policies
- Coordination with State and Local Health Officials, Including the Needs for Support and Technical Assistance to Implement Strategies Consistent to the Greatest Extent Practicable, with Relevant CDC Guidance (Operational Strategy for K-12 Schools through Phased Prevention/CDC)
- Ensuring Continuity of Services
- Consideration of Public Comments Additional Components Gering Public Schools has also implemented strategies in the following areas, which are not required by the American Rescue Plan:
 - Symptom Screenings
 - Food Service

LAYERED PREVENTION COMPONENTS



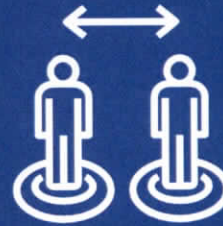
FACE COVERINGS



- Face masks are optional within Gering Public School buildings. It is supported for staff and students based on an individual's personal preference and informed by their vaccination status and personal level of risk.
- Face coverings for visitors to buildings during school hours will be optional.

MODIFYING FACILITIES TO ALLOW FOR PHYSICAL DISTANCING

- Social Distancing may be encouraged as community conditions and cases rise.



HANDWASHING & RESPIRATORY ETIQUETTE



- Proper handwashing, cough and sneeze etiquette will be taught and encouraged.
- If handwashing is not feasible, hand sanitizer will be provided and used.

LAYERED PREVENTION COMPONENTS

CLEANING AND MAINTAINING HEALTHY FACILITIES, INCLUDING IMPROVING VENTILATION



- High-touch surfaces will be cleaned frequently and routinely.
- Shared supplies and equipment will be sanitized regularly.
- Heating, ventilation and the air condition setting will maximize ventilation to bring in as much outdoor air as possible.
- Air filters will be changed at least once per semester.
- Exhaust fans will be used, where available.
- Windows will be opened, where feasible.

CONTACT TRACING



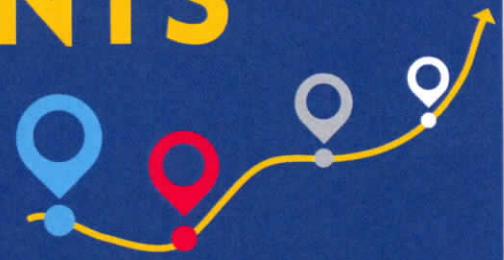
- GPS staff will cooperate with public health efforts.
- Gering Public Schools' normal health procedures will be followed:
 - Students and staff who are sick must stay home.
 - Students and staff must be fever free for 24 hours (without medication) before returning to school.
- Students and staff will be encouraged to test for COVID if they have been exposed or it is determined through PPHD's [COVID-19 symptom screen tool](#).
- Students will continue to be excused for documented COVID-related absences.

DIAGNOSTIC & SCREENING TESTING



- Students and staff who exhibit COVID-19 symptoms will be encouraged to stay home and be tested.

LAYERED PREVENTION COMPONENTS



EFFORTS TO PROVIDE VACCINATIONS TO SCHOOL COMMUNITIES



- Gering Public Schools provided information and an opportunity for onsite vaccinations for all staff and GPS families.
- Gering Public Schools provided information to parents and students regarding when/how they could receive vaccinations within the local community.
- Gering Public Schools will continue to monitor information regarding vaccinations and provide updates to staff, students and parents, when necessary.

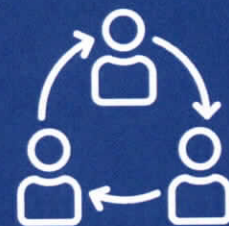
APPROPRIATE ACCOMMODATIONS FOR CHILDREN WITH DISABILITIES WITH RESPECT TO HEALTH AND SAFETY POLICIES

- Student IEPs and 504 Plans will be followed. These may include accommodations that apply to the health and safety of students, relative to COVID-19 which may include Extended Campus Learning.



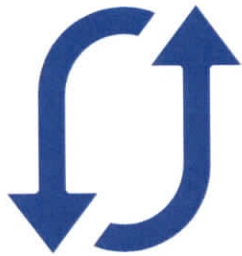
COORDINATION WITH STATE AND LOCAL HEALTH OFFICIALS, INCLUDING THE NEEDS FOR SUPPORT AND TECHNICAL ASSISTANCE TO IMPLEMENT STRATEGIES CONSISTENT TO THE GREATEST EXTENT PRACTICABLE, WITH RELEVANT HEALTH GUIDANCE (OPERATIONS STRATEGY FOR K-12 SCHOOLS THROUGH PHASED PREVENTION)

- We will continue to collaborate with our local healthcare providers and health officials on a regular basis, monitoring case levels and new guidance, and implementing or revising strategies when necessary.
- This plan will be revised at least once every 6 months, per American Rescue Plan requirements.



LAYERED PREVENTION COMPONENTS

ENSURING CONTINUITY OF EDUCATION SERVICES



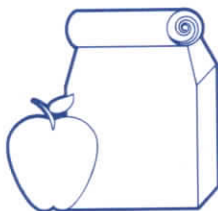
- Our goal is to continue to provide in-person learning to all students, addressing their academic, social, emotional, and mental health via the many programs in place within our schools. We will return to a regular school year schedule that follows our normal curriculum, instruction, assessment, and professional learning. In addition, no Extended Campus Learning will be offered to students.
- We have developed a comprehensive PK-12 plan, including interventions and supplemental services, for students based upon their needs.
- If COVID cases rise and we are required to close a school, every effort will be made to provide these services virtually. All special education services will be provided according to students' IEPs, and families will be provided with access to free meals.
- Additional Chromebooks have been purchased in order to ensure equitable access for students.

SYMPTOM SCREENINGS



- Families will be encouraged to screen students for COVID symptoms, and follow PPHD's guidance regarding testing and quarantine.
- Gering Public Schools' normal health procedures will be followed:
 - Students and staff who are sick must stay home.
 - GPS policy defines a fever as 100°F
 - Students and staff must be fever-free for 24 hours (without medication) before returning to school.

FOOD SERVICE



- Water fountains will be open. However, students and staff may bring water bottles to school. Refilling stations will be available throughout the day.
- If cases rise to the level where a school closure occurs, arrangements will be made for families to continue receiving free student meals.

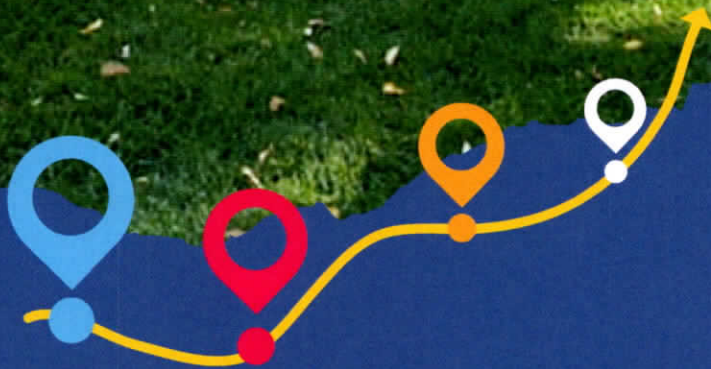
SUMMARY & RESOURCES

IN SUMMARY

Gering Public Schools is committed to providing students and staff with a safe, in-person learning environment. The strategies outlined within this plan will be implemented to mitigate the risk of COVID within schools while continuing to offer learning in - person. These strategies will be reviewed periodically (at least every 6 months).

RESOURCES

- [Panhandle Public Health Department](#)
- [CDC Guidance: Schools and Child Care Programs](#)
- [CDC: Operational Strategy for K-12 Schools through Phased Prevention](#)



For up-to-date information visit our website at
www.geringschools.net



@GerinaBulldogs



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DANACOLE.COM

August 9, 2022

To the Board of Education
Scotts Bluff County School District No. 16,
Gering Public Schools
1800 8th Street
Gering, NE 69341

We are pleased to confirm our understanding of the services we are to provide Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, for the year ended August 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of and for the year ended August 31, 2022.

We have also been engaged to report on supplementary information that accompanies Scotts Bluff County School District No. 16, Gering Public Schools', Gering, Nebraska, financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Schedule of Expenditures of Federal Awards.
2. General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis.

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

1. Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual - All Funds.
2. Activities Fund - Schedule of Changes in Cash Balances.
3. Other supplementary information required or requested.

If applicable, we will also audit the schedule of classifications of payrolls by NCCI codes for the year ended August 31, 2022, to obtain reasonable assurance about whether the classification of payrolls by NCCI codes and payrolls in total is free of material misstatements and we will issue an opinion thereon.

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The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for this inquiry.

We have identified the following significant risks of material misstatement in the prior period audit and we believe they are still relevant:

1. Management override of controls.
2. Improper revenue recognition.

Planning has not been concluded as of the date of this communication, and modifications may be made.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if

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performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, the schedule of expenditures of federal awards and related notes of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, in conformity with the modified cash basis of accounting and the Uniform Guidance based on information provided by you. We will assist in preparing the Schedule of Classification of Payrolls by NCCI Codes and Payrolls in Total and propose journal entries. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards; and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP, (2) informative disclosures similar to those required by GAAP, and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary

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ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (1) management; (2) employees who have significant roles in internal control; and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the *Uniform Guidance*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Dana F. Cole & Company, LLP, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Dana F. Cole & Company, LLP, is not involved, you agree to clearly indicate in the exempt offering document that Dana F. Cole & Company, LLP, is not involved with the contents of such offering document.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

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Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Dana F. Cole & Company, LLP, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dana F. Cole & Company, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education or its designee. The State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Nebraska Auditor of Public Accounts and the Nebraska Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michael D. Scow is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. To ensure that Dana F. Cole & Company,

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LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates for the individuals involved. We estimate that our fees for these services will not exceed \$31,500. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Bills will be rendered as the work progresses with payment to be made upon presentation. Interest will be charged at the rate of 1% per month on balances in excess of 60 days. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska. Circumstances may arise in which our reports may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

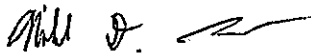
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The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the original and return it to us. The copy enclosed is for your records.

Yours truly,



MICHAEL D. SCOW
For the Firm

e-mail: scow@danacole.com

MDS:tce

Enclosures

RESPONSE:

This letter correctly sets forth the understanding of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska.

By: _____

Title: _____

Business Office Gering Public Schools

Memo

To: Dr. Nicole Regan and Board of Education
From: Stacy Rodriguez, Director of Finance
Date: July 7, 2022
Re: School Lunch Prices Amendment to Adult Meal Prices per USDA requirements

As part of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296), Section 205 addresses equity in school lunch pricing. Effective July 1, 2011, School Food Authorities (SFA) participating in the National School Lunch Program are required to provide the same level of support for their paid student lunches as they are for lunches served to students eligible for free and reduced priced meals.

With the ongoing requirements from USDA we must continue to include serving more fresh fruits and vegetables, serving more products with whole grains and not utilizing breaded meat food products, reduction in sodium and fat, all of which increase our costs. To help ensure we can address our costs and meet these compliance requirements, USDA provides a “Lunch Price Calculator” tool to establish meal prices. Based on the recommendation from the tool we propose the following:

	2021-2022		2022-2023	
	Breakfast	Lunch	Breakfast	Lunch
Elementary	\$1.85	\$2.90	\$1.95	\$3.00
Secondary				
GHS	\$2.10	\$3.15	\$2.20	\$3.25
GJHS	\$2.10	\$3.15	\$2.20	\$3.25
Adult	\$3.70	\$4.00	\$3.80	\$4.25
Milk	\$0.50	\$0.50	\$0.60	\$0.60