

GIPS BOE Regular Meeting
Thursday, December 9, 2021 5:30 PM
Kneale Administration Building - Board Room

1. CALL TO ORDER

Speaker(s): Board President

2. ROLL CALL

Speaker(s): Mrs. Simmons

3. MISSION STATEMENT

4. CONSENT AGENDA

Speaker(s): Board President

4.1. Minutes from the previous month's meeting

4.2. Acceptance of Agendas From Standing Committees

4.3. Claims as submitted

4.4. Staff Adjustments as submitted

4.5. Treasurer's Report as submitted

4.6. Policy

4.6.1. 2215 BOARD MEMBERSHIP on First Read

4.6.2. 8312 EXCESSIVE ABSENTEEISM on First Read

4.7. Surplus Property Listing

4.8. Approval of Agenda as submitted

5. SPECIAL RECOGNITION

5.1. Nebraska State Fair Art Recognition

Speaker(s): Mrs. Jennifer Worthington

5.2. Superintendent Holiday Card Contest Winners

Speaker(s): Mrs. Jennifer Worthington

6. PANDEMIC UPDATE

Speaker(s): Dr. Grover

7. CAMPUS HIGHLIGHTS

7.1. Impact of the Wildcat Way at Engleman Elementary

Speaker(s): Dr. Kolar and Caitlin Jensen

Goals: Obj 3 Every Student is socially and emotionally equipped to thrive in school and in life

7.2. CHI St. Francis Wellness Center

Speaker(s): Mr. Gilbertson, CHI SW Staff

Goals: Obj 3.2 Community partnerships that increase supports to students and families

8. REQUESTS TO ADDRESS THE BOARD

Speaker(s): Board President

9. RECESS

Speaker(s): Board President

10. RECONVENE FROM RECESS

Speaker(s): Board President

11. INFORMATION ITEMS

11.1. GISH ESports Proposal

Speaker(s): Mr. Benjamin Marten, Mr. Cory Gearhart

11.2. Lobbyist Contract Renewal 2022-2023-2024

Speaker(s): Kristen Irely

11.3. 3 Year Contract Renewal with Ombudsman

Speaker(s): Dr. Robin Dexter

11.4. Mental Health TeleTherapy

Speaker(s): Dr. Dexter

11.5. Redistricting School Board Ward Boundaries

Speaker(s): Mr. Pat Larson

11.6. Construction Update

Speaker(s): Mr. Petsch

11.7. Student Representative Report

Speaker(s): Ms. Isabela Prado Gomez

11.8. Superintendent Report

Speaker(s): Dr. Grover

12. ACTION ITEMS

12.1. 2022 2023 Calendar

Speaker(s): Dr. Dexter

12.2. Long Range Plan for Extracurricular Activities

Speaker(s): Dr. Dexter

12.3. Mental Health Teletherapy

Speaker(s): Dr. Dexter

12.4. Redistricting School Board Ward Boundaries

Speaker(s): Mr. Pat Larson

12.5. Fiscal Year 2020-2021 Audit Report & Annual Financial Report

Speaker(s): Mr. Terry Brown

13. REPORTS

13.1. Grand Island Public Schools Foundation Report

Speaker(s): Mrs. Jurgens

13.2. NASB Monthly Update

Speaker(s): Board President

14. NOTIFICATION OF UPCOMING BOARD MEETINGS

15. ADJOURNMENT

*** Proof of Publication ***

RECEIVED DEC 03

State of Nebraska)
County of Hall) SS.

NOTICE OF REGULAR
BOARD MEETING
HALL COUNTY
SCHOOL DISTRICT 2
GRAND ISLAND,
NEBRASKA

Notice is hereby given that a meeting of the Board of Education of Hall County School District 2, A.K.A. Grand Island Public Schools, Grand Island, Nebraska, will be held on Thursday December 09, 2021 at 5:30 P.M., at the Kneale Administration Building, 123 S Webb Road, Grand Island, Nebraska, where the meeting will be open to the public. An agenda for such a meeting, kept continuously current, is available for inspection at the Office of the Superintendent.

Dr. Robin R. Dexter,
Board Secretary
1 ZNEZ

GRAND ISLAND PUBLIC SCHOOL/Classified

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

ORDER NUMBER 1033246

Robino Swen, being first duly sworn on oath, says that he/she is employed by The GRAND ISLAND INDEPENDENT, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, and as such has charge of the records and files of the GRAND ISLAND INDEPENDENT, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 12/01/2021

TOTAL AD COST: 16.73
FILED ON: 12/1/2021

Subscribed in my presence and sworn to before me this 1 day
of December, 2021

My commission expires November 8, 2025

Casey Harvey

Notary Public

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

Regular Meeting of the Grand Island Board of Education

The regular meeting of the Board of Education of Grand Island in the County of Hall in the State of Nebraska was convened and called to order by President Bonnie Hinkle in open and public session on Thursday, November 11, 2021 at 5:30 PM at the Kneale Administration Building - Board Room, 123 S Webb Road, Grand Island, NE 68802, the usual meeting place of said Board.

Notice of the meeting was given in advance thereof by publication in the Grand Island Independent, the School District's designated method of giving notice. Notice of the meeting was also given in advance to all members of the Board of Education. All proceedings hereafter shown were recorded while the convened meeting was open to the attendance of the public.

ROLL CALL:

Attendance Taken at 5:31 PM.

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

AGENDA

1. CALL TO ORDER

Meeting was called to order at 5:30 pm

2. ROLL CALL

3. MISSION STATEMENT

The Mission Statement was read by Isabela Prado Gomez.

4. CONSENT AGENDA

4.1. Minutes from the previous month's meeting

4.2. Acceptance of Agendas from Standing Committees

4.3. Claims as submitted

Lisa Albers abstained from voting on check # 78889, Carlos Barcenas abstained from voting on check # 78890, Terry Brown abstained from voting on check #78891, Lindsey Jurgens abstained from voting on check # 78892, and Dave Hulinsky abstained from voting on check # 78893.

4.4. Staff Adjustments as submitted

4.5. Treasurer's Report as submitted

4.6. Contracts, Agreements and MOU's

4.6.1. Annexation Agreement between Grand Island Public Schools and Grand Island Northwest Public Schools

4.7. Policy

4.7.1. 1310 NONDISCRIMINATION- FINAL READ

4.7.2. 6215 BULLYING AND HARRASSMENT (Staff) - FINAL READ

4.7.3. 3411 EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION- FINAL READ

4.7.4. 8455 BULLYING AND HARRASSMENT (Students) - FINAL READ

4.8. Approval of Agenda as submitted

Approve the agenda as submitted. Passed with a motion by Lisa Albers and a second by Carlos Barcenas.

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

5. CAMPUS HIGHLIGHTS

5.1. Barr Veterans Day Program

Mr. Covarrubias and Mr. Weaver presented the Barr Veterans Day Program details.

5.2. Howard Elementary's Experience with FEV Tutoring

Mrs. Julie Schnitzler, Amy Anderson, Jason Weseman, and Jacki Caldwell presented the FEV Tutoring and Howard Elementary's experience, including participation and data to show student progress and student thoughts on the experiences.

6. REQUESTS TO ADDRESS THE BOARD

None.

7. RECESS

No recess was taken due to having no requests to address the board.

8. RECONVENE FROM RECESS

None.

9. INFORMATION ITEMS

9.1. 2022 2023 Calendar

Presentation of the proposed 2022 2023 Calendar by Dr. Robin Dexter.

9.2. Long Range Plan for Extracurricular Activities

9.3. Fiscal Year 2020-2021 Audit Report & Annual Financial Report

Dr. Ken Schroeder presented to the board the Fiscal Year 2020-2021 Audit Report & Annual Financial Report. Annually, all Nebraska school districts are required to have an independent audit and file an annual financial report (AFR). For the Fiscal Year ending August 31, 2021, both the audit report and (AFR) will be presented to the BOE for review.

9.4. Construction Update

Mr. Petsch presented the construction update.

9.5. Student Representative Report

Ms. Isabela Prado Gomez gave the student representative report.

9.6. Superintendent Report

Dr. Grover presented the superintendent report.

10. ACTION ITEMS

10.1. Grand Island Education Association

Motion to approve that the Grand Island Public Schools recognize the GIEA as the exclusive bargaining agent for the 2023-2024 contract year for the unit it presently represents. Passed with a motion by Lisa Albers and a second by Carlos Barcenas.

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

10.2. Pay Increase for Substitute Nutrition Services Personnel

Motion to approve the pay increase for Nutrition Services Substitutes as presented Passed with a motion by Carlos Barcenas and a second by Terry Brown.

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

11. REPORTS

11.1. Grand Island Public Schools Foundation Report

Mrs. Jurgens reported for the GIPS Foundation.

11.2. NASB Monthly Update

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

12. EXECUTIVE SESSION FOR THE PURPOSE OF LABOR RELATIONS BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

The Board convened for Executive Session at 6:38 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing labor relations. Passed with a motion by Lisa Albers and a second by Dan Brosz.

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

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

Reconvened from Executive Session at 7:32 pm

Recommendation to reconvene from executive session. Passed with a motion by Lisa Albers and a second by Dave Hulinsky.

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

14. NOTIFICATION OF UPCOMING BOARD MEETINGS

Upcoming Board of Education Meeting; Thursday, December 9, 2021 at 5:30 pm

15. ADJOURNMENT

All business having been completed, the meeting was adjourned at 7:33 p.m.

Michelle L Simmons, Recording Secretary

Robin R. Dexter, Secretary to the Board

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

BOE Policy Committee Meeting – Monday, Dec. 6, 2021 – 4:30pm – Zoom
*Students prepared to make positive contributions to society and thrive in an ever-changing world.
Empower - Personalize - Design - Partner*

- 1. Review Notes from Nov. 8, 2021 – 1.1.**
- 2. Review Agenda for changes or additions – 2.1.**
- 3. Policy on Nov. 11, 2021 - BOE Meeting:**
 - Policy on First Read:**
 - 2215 BOARD MEMBERSHIP
 - 8312 EXCESSIVE ABSENTEEISM
 - 8415 MEDICATIONS IN SCHOOL
 - Policy on Final Read:**
 - None
- 4. NEXT MEETING:**
 - Jan. 10, 2022
- 5. Board role in policy adoption/approval processes:**
 - Board adopts or approves policy based on federal, state, and/or local statute requirements
 - Board adopts or approves policy based on the need for formal guidance for certain issues with input from staff
- 6. Policy for review:**
 - 6.1. 9420 DISTRIBUTION OF ADVERTISING AND PROMOTIONAL
 - 6.2. 8430 STUDENT APPEARANCE
 - 8431-body-piercing-jewelry-and-tattoos
 - 8432-unsponsored-organizations-or-gang-activities
 - 6.3. 7310 STANDARDS ADOPTION
- 7. Discussion:**
 - 7.1. Enable My Child Contract
- 8. Moved to Board Governance Committee**
 - 3212 SUPERINTENDENT EVALUATION
- 9. Working on:**
 - Online Learning
 - Graduation credits
 - Early graduation Guidance and Process

Personnel Committee Agenda

December 2, 2021 8:30 AM

HR Projects and Initiatives

- o Internal reorganization (2 retirements)
 - 1 filled other actively recruiting
- o Employment Verification Software Implemented and being utilized
- o Applicant Tracking Software implementation phase
- o EAP- Review current program being offered
 - Propose additional offering- specific to educators
- GIEA- updates

Staffing Update:

- o Certified Staffing:
 - o Open Positions-
- o Classified Staffing:
 - o Update
- o Administrative Staffing:
 - o no current openings - (Planning for retirements)
 - Recruiting- Targeting recruitment campaigns

Starr Elem.	1st Grade	replacing
Dodge Elem	Kindergarten	not filled
Dodge Elem.	5th Grade	replacing
Jefferson/West Lawn	Integration Specialist	not filled
Gates Elem.	Counselor	replacing
Shoemaker	ELL	replacing
Engleman/Dodge	ELL	not filled

Visa application updates
3 applications

Staff Adjustments

- Review Staff Adjustments

Kneale Administration Building

Dr. Grover, Superintendent



Agenda Governance Committee Meeting December 1, 2021

- 1. Redistricting for Board of Education Wards**
- 2. MOU Foundation**
- 3. Board Self-Evaluation**
- 4. 2022 Board Elections & 101 Workshop**
 - a. Announcement of board member intentions
 - b. Identification of candidates
 - c. PR Committee
 - d. Filing dates
- 5. Superintendent Evaluation -- Look Back**
- 6. Needs Analysis Workshop by NASB**
- 7. Next Meeting -- 1/5/2022 @7:30am**

Kneale Administration Building



TO: Facilities & Finance Committee
From: Mr. Petsch, Mrs. Grim, and Mr. Schroeder
RE: Monthly F & F Agenda
Location: Virtual at: <https://gips.org.zoom.us/j/6770802173?pwd=dTJ1M1Rpc3RnNWtyYTdETnNESjRIQT09>

Dr. Ken Schroeder
Chief Financial Officer
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

Phone: (308) 385-5900 x 1144
Fax: (308) 385-5949
Email: kschroeder@gips.org
Web: www.gips.org

NEW BUSINESS:

1. Activity Fund Claims – Mr. Schroeder
2. Request for Proposals
3. Information Technology Update – Mr. Gearhart
4. Nutrition Services Update – Mrs. Spellman
5. Enable My Child Service Contract - Dr. Dexter
6. Medical Science Academy Fundraising Update - Traci Skalberg & Melissa Griffith
7. Stadium Project Fundraising Update - Traci Skalberg
8. Review of Depreciation, Special Building, General Fund Cashflow, & Payroll Summary – Mr. Schroeder
9. Federal Programs Update and Financial Report(s) – Mr. Schroeder
10. Community Redevelopment Association & Regional Planning Commission Notices
11. Capacity Report Update - Mr. Schroeder & Mr. Petsch
12. Sound System Audit (Davis Goodwin) & Senior Sound System Coordinator (Gary Alexander)
13. 2020-21 Financial Audit & AFR
14. Columbus Property Tax Relief Proposal
15. IRS Payment-\$530,382.12 due now & \$558,618.44 to be paid by 12-31-22
16. Lobbyist Contract Renewal-Angela Amack
17. ESSERS III Building Project Update – Mr. Schroeder & Mr. Petsch
18. Old ELC Blight Study - Mr. Petsch
19. Building Projects\Ten Year Plan Update – Mr. Petsch
 - o Medical Academies Pathway Project
 - o O’Connor Learning Center
20. Open Agenda Items as Necessary – F&F Team

NEXT MEETING: **January 4, 2022 at 7:30 a.m.**

Kneale Administration Building



TO: GIPS Legislative Committee
From: Mr. Schroeder
RE: Legislative Committee Agenda
Location: Virtual

Dr. Ken Schroeder
Chief Financial Officer
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

Phone: (308) 385-5900 x 1144
Fax: (308) 385-5949
Email: kschroeder@gips.org
Web: www.gips.org

NEW BUSINESS:

1. Review of Carry Over Legislative from 2021 Legislative Session
2. Development of "One Sheeter" to share with senators and stakeholders

NEXT MEETING: **December 17, at 10:00 a.m. in South Meeting Room @ Kneale
Administration**

Students who thrive.



To: Leading for Learning BOE Committee
From: Dr. Toni Palmer
RE: Meeting: December 2nd , 2021, Virtual
4:00 PM-5:30PM

New Business:

- American Civics Presentation-Dr. Bills/Dr. Lee
- Science Course proposal-Ashley/Any
- Academy Update-Mr. Phillips
- District PL, SIP, Prep/Plan

Next Meeting: Jan. 11th @ 4:00 Zoom

Kneale Administration Building

Public Relations and Partnership Development Committee

Agenda

Friday, December 3, 2021

8:00 - 9:30 a.m.

Join Zoom Meeting

<https://gips-org.zoom.us/j/4511336008>



Beat on the Street - *All*

National and Statewide media coverage - *Roush*

Communications Specialist - *Roush*

Data Analytics - *Roush and Mayhew*

2022 Elections - *Mrs. Hinkle*

Staff & Parent Survey - *Roush*

Board Engagement - *Worthington*

Next Meeting: Friday, January 7, 2022 - 8:00 AM

123 South Webb Road • Grand Island, NE 68802-4904
308 385-5900 • Fax 308 385-5949 • jworthington@gips.org • www.gips.org

Every Student, Every Day, a Success

Grand Island Public Schools

Claims Listing

December 9, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79310	Amazon Cap Services Inc	General Supplies	\$3,850.56
79311	Barrett John Stinson Photography	Technical Services	\$1,400.00
79312	Capital Business Systems Inc	Technical Services	\$302.43
79313	Central Nebraska Bobcat	General Supplies	\$3.34
79314	City of Grand Island	Refuse Disposal	\$11.13
79315	Education Week	Dues and Fees	\$79.00
79316	Essential Personnel Inc	Cleaning Services	\$2,352.20
79317	Grand Island Utilities Dept	Electricity	\$53,638.68
79318	GT Fire & Security	Buildings	\$48,000.00
79319	Gustave A Larson Company	General Supplies	\$32.04
79320	H L Flake Co LTD	General Supplies	\$187.05
79321	Head Start Family Dev Program	Professional Services	\$26,105.23
79322	Holiday Express	Student Transportation	\$945.00
79323	Legacy Outdoor Advertising LLC	Advertising	\$575.00
79324	Sage Publications	Books & Periodicals	\$284.45
79325	Verizon Wireless	Distance Education and Telecommunications	\$120.03
79326	Village Cleaners	Technical Services	\$60.73
79327	Wex Bank	Fuel	\$2,404.78
79328	Wex Bank	Fuel	\$1,132.05
79329	Wex Bank	Fuel	\$3,249.12
79330	Wex Bank	Fuel	\$1,538.15
79331	Grand Island Public Schools Nutrition Sv	Employee Benefits	\$2,648.75
79332	Quadient Finance USA Inc	Postage	\$12,478.45
79333	Quadient Inc	Postage	\$828.00
79334	US Postal Service (Quadient POC)	Postage	\$12,000.00
79335	Hiland Dairy Foods Company LLC	Milk	\$13,557.74
79336	First Bankcard Center/Visa	Travel	\$1,500.71
79337	First Bankcard Center/Visa	Dues and Fees	\$176.60
79338	First Bankcard Center/Visa	General Supplies	\$187.89
79339	First Bankcard Center/Visa	Employee Training and Development Services	\$198.00
79340	First Bankcard Center/Visa	Web Based Software	\$539.89
79341	First Bankcard Center/Visa	Food	\$132.90
79342	First Bankcard Center/Visa	General Supplies	\$7.93
79343	First Bankcard Center/Visa	General Supplies	\$120.72
79344	First Bankcard Center/Visa	Employee Training and Development Services	\$165.00
79345	First Bankcard Center/Visa	Miscellaneous Expenditures	\$2.02
79346	First Bankcard Center/Visa	General Supplies	\$4,864.00
79347	First Bankcard Center/Visa	Employee Training and Development Services	\$978.00
79348	First Bankcard Center/Visa	General Supplies	\$14.97
79349	First Bankcard Center/Visa	Books & Periodicals	\$110.85
79350	First Bankcard Center/Visa	Professional Services	\$720.96
79351	First Bankcard Center/Visa	Employee Training and Development Services	\$200.00
79352	First Bankcard Center/Visa	General Supplies	\$641.73
79353	First Bankcard Center/Visa	General Supplies	\$23.48
79354	First Bankcard Center/Visa	Employee Training and Development Services	\$198.00
79355	First Bankcard Center/Visa	Dues and Fees	\$175.00
79356	First Bankcard Center/Visa	Employee Training and Development Services	\$132.00
79357	First Bankcard Center/Visa	General Supplies	\$475.62
79358	First Bankcard Center/Visa	Employee Training and Development Services	\$187.50
79359	First Bankcard Center/Visa	General Supplies	\$26.95

Grand Island Public Schools

Claims Listing

December 9, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79360	First Bankcard Center/Visa	Dues and Fees	\$119.00
79361	First Bankcard Center/Visa	Dues and Fees	\$748.80
79362	First Bankcard Center/Visa	Employee Training and Development Services	\$1,680.19
79363	First Bankcard Center/Visa	General Supplies	\$42.63
79364	First Bankcard Center/Visa	Books & Periodicals	\$147.99
79365	First Bankcard Center/Visa	Employee Training and Development Services	\$25.00
79366	First Bankcard Center/Visa	Advertising	\$801.59
79367	First Bankcard Center/Visa	Web Based Software	\$894.22
79368	First Bankcard Center/Visa	General Supplies	\$230.29
79369	First Bankcard Center/Visa	Employee Training and Development Services	\$460.00
79370	First Bankcard Center/Visa	Professional Education Services	\$519.00
79371	First Bankcard Center/Visa	General Supplies	\$1,308.74
79372	First Bankcard Center/Visa	General Supplies	\$592.28
79373	Amazon Cap Services Inc	General Supplies	\$8,395.57
79374	Becky Gdowski	Mileage Paid to Staff	\$88.14
79375	Capital Business Systems Inc	Technical Services	\$58.94
79376	Cline Williams Wright Johnson	Contracted Legal Services	\$2,175.50
79377	Essential Personnel Inc	Professional Services	\$559.24
79378	Grand Island Independent	Advertising	\$1,357.37
79379	Grand Island Independent	Advertising	\$1,246.00
79380	Grand Island Utilities Dept	Electricity	\$45,598.11
79381	Holiday Express	Student Transportation	\$1,315.00
79382	Hometown Leasing	Technical Services	\$4,500.00
79383	HyVee	General Supplies	\$220.00
79384	Idea Bank Marketing	Professional Services	\$216.00
79385	Literacy Resources LLC	Books & Periodicals	\$259.11
79386	Wholeness Healing Center PC	Professional Services	\$11,480.00
79387	Amazon Cap Services Inc	General Supplies	\$45.96
79388	Baasch Welding	Repairs and Maintenance Services	\$408.07
79389	Culligan of Grand Island	General Supplies	\$454.25
79390	Hobart	Repairs and Maintenance Services	\$133.66
79391	Mid-Nebraska Disposal Inc	Refuse Disposal	\$718.50
79392	MJM Marketing	Food	\$2,721.60
79393	Abby Stoddard	Mileage Paid to Staff	\$30.12
79394	Amanda Smith	Mileage Paid to Staff	\$11.53
79395	Anneris Shafer	Mileage Paid to Staff	\$53.19
79396	Bess Sheeks	General Supplies	\$20.16
79397	Elizabeth Spiehs	General Supplies	\$234.81
79398	Jennifer Skrdla	Mileage Paid to Staff	\$56.00
79399	John Schultz	Mileage Paid to Staff	\$172.53
79400	Jon-Eric Sell	Mileage Paid to Staff	\$53.76
79401	Lauren Schumacher	Mileage Paid to Staff	\$19.48
79402	Nichole Stoltenberg	Mileage Paid to Staff	\$29.12
79403	O Neill Transportation & Equipment LLC	General Supplies	\$195.00
79404	Officenet	General Supplies	\$20.12
79405	Pearson Clinical Assessment	General Supplies	\$240.00
79406	Perform Better	General Supplies	\$1,239.64
79407	Plank Road Publishing Inc	General Supplies	\$32.40
79408	Pro-Ed	General Supplies	\$826.10
79409	Riverside Technologies Inc	Technology Hardware	\$8,028.00

Grand Island Public Schools

Claims Listing

December 9, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79410	Riverside Technologies Inc	Technology Supplies	\$43,800.00
79411	Sally Smith	Mileage Paid to Staff	\$31.31
79412	Savvas Learning Company	Books & Periodicals	\$308.10
79413	Scarecrow Patch	General Supplies	\$416.00
79414	Scholastic Book Clubs Inc	Books & Periodicals	\$2,966.00
79415	Scholastic Inc	Books & Periodicals	\$4,999.85
79416	Scholastic Inc.	Books & Periodicals	\$994.86
79417	School Health Corporation	General Supplies	\$487.26
79418	School Nurse Supply Inc	General Supplies	\$24.49
79419	SchoolLabels.com Inc	Miscellaneous Expenditures	\$459.99
79420	Sherwin Williams Company	General Supplies	\$938.00
79421	Stuhr Museum Of The Prairie Pioneer	General Supplies	\$350.00
79422	Ashley Carlson	Miscellaneous Expenditures	\$199.50
79423	Century Link	Distance Education and Telecommunications	\$374.40
79424	Clearly Communications	Distance Education and Telecommunications	\$1,007.76
79425	Quill Corporation	General Supplies	\$715.88
79426	Stelling Brass & Winds	Technical Services	\$15,371.00
79427	Grand Island Utilities Dept	Electricity	\$44,421.16
79428	Daniel Phillips	Travel	\$296.00
79429	Hiland Dairy Foods Company LLC	Milk	\$13,897.49
79430	First Bankcard Center/Visa	Travel	\$1,450.27
79431	First Bankcard Center/Visa	General Supplies	\$136.21
79432	Agricultural Service	General Supplies	\$2,205.00
79433	Amazon Cap Services Inc	General Supplies	\$1,645.75
79434	Christina M Vrooman	Mileage Paid to Staff	\$95.53
79435	City of Grand Island	Dues and Fees	\$200.00
79436	Comstock Corporation	Student Transportation	\$450.00
79437	Essential Personnel Inc	Cleaning Services	\$4,385.62
79438	Grand Island Utilities Dept	Electricity	\$34,419.93
79439	Imagine Learning Inc	Web Based Software	\$23,655.00
79440	Teacher Direct	General Supplies	\$174.52
79441	The Hearing Clinic Inc	Professional Education Services	\$3,292.00
79442	Verizon Wireless	Distance Education and Telecommunications	\$361.00
79443	Verizon Wireless	Technology Hardware	\$475.05
79444	Village Cleaners	Technical Services	\$171.75
79445	HyVee	Food	\$265.51
79446	Amazon Cap Services Inc	General Supplies	\$6,636.29
79447	City of Grand Island	Buildings	\$1,100.00
79448	First Bankcard Center/Visa	Travel	\$35.77
79449	Holiday Express	Student Transportation	\$5,990.00
79450	Idea Bank Marketing	Professional Services	\$762.50
79451	Islander Early Bird	Communications	\$360.00
79452	The Center for AAC and Autism	Employee Training and Development Services	\$128.00
79453	Verizon Wireless	Distance Education and Telecommunications	\$1,365.99
79454	Wholeness Healing Center PC	Professional Services	\$2,107.00
79455	Alexis M Alvarez	Professional Services	\$50.00
79456	Alyssa Seamann	Professional Services	\$50.00
79457	Andrew Moss	Professional Services	\$25.00
79458	Angel Chaulk	Professional Services	\$50.00
79459	Ann M Schleicher	Professional Services	\$50.00

Grand Island Public Schools

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December 9, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79460	Antonia Rodriguez	Professional Services	\$50.00
79461	April Sundberg	Professional Services	\$775.50
79462	Audrey Reimers	Professional Services	\$135.00
79463	Beth Brandt	Professional Services	\$50.00
79464	Briseida Flamenco	Professional Services	\$50.00
79465	Caroline Voss	Professional Services	\$50.00
79466	Christina Mullins	Professional Services	\$135.00
79467	Deborah Renae Meyer	Professional Services	\$135.00
79468	Gina Lou O'Neill	Professional Services	\$50.00
79469	Hannah Karabel	Professional Services	\$50.00
79470	Heidi Dahlke	Professional Services	\$135.00
79471	Holly Schurman	Professional Services	\$2,349.16
79472	Janalee M Hudiburgh	Professional Services	\$160.00
79473	Jaycee Gentleman	Professional Services	\$160.00
79474	Jennifer J Nickel	Professional Services	\$2,445.00
79475	Jordan Gydesen	Professional Services	\$50.00
79476	Kailey Schleicher	Professional Services	\$50.00
79477	Katlyn Grace Bufkin	Professional Services	\$50.00
79478	Kayla Ensz Darrough	Professional Services	\$50.00
79479	Kienna Norgaard	Professional Services	\$25.00
79480	Kylie Yendra	Professional Services	\$50.00
79481	Leisa Gracia	Professional Services	\$135.00
79482	Lori L Eastwood	Professional Services	\$50.00
79483	Lrene Jo Braun	Professional Services	\$1,407.94
79484	MaKayla Morris	Professional Services	\$50.00
79485	Makenna Smallcomb	Professional Services	\$50.00
79486	Maria R Muir	Professional Services	\$50.00
79487	Maribel Strong	Professional Services	\$50.00
79488	Mica Malone	Professional Services	\$50.00
79489	Mid-Nebraska Disposal Inc	Refuse Disposal	\$5,500.81
79490	MidAmerica Administrative & Retirement	Miscellaneous Expenditures	\$552.00
79491	Mindy Moyer	Professional Services	\$1,387.50
79492	Nicole Zulkoski	Professional Services	\$50.00
79493	Nikkia Anders	Professional Services	\$25.00
79494	Office Depot	General Supplies	\$132.79
79495	Quill Corporation	General Supplies	\$468.68
79496	Robin Richelle Seim	Professional Services	\$160.00
79497	Samantha Lynn Smith	Professional Services	\$50.00
79498	Sandra K Scherbarth	Professional Services	\$50.00
79499	Sarah Ellen Gumb	Professional Services	\$50.00
79500	Sarah Rogers	Professional Services	\$150.00
79501	Shanna J Taylor	Professional Services	\$25.00
79502	Shannon Hardenberger	Professional Services	\$50.00
79503	Shannon Major	Professional Services	\$160.00
79504	SPEC Athletic, Inc	Equipment	\$35,000.00
79505	Stacy Klassen	Professional Services	\$50.00
79506	Wauneta Fletcher	Professional Services	\$25.00
79507	Hiland Dairy Foods Company LLC	Milk	\$8,614.62
79508	Nebraska U C Fund	Unemployment Compensation	\$1,866.35
79509	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$23,250.14

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79510	R8 Productions LLC	General Supplies	\$50,682.00
79511	Steele Law Office	Contracted Legal Services	\$5,235.50
79512	Amazon Cap Services Inc	General Supplies	\$1,949.47
79513	Chartwells Dining Services	Miscellaneous Expenditures	\$0.00
79514	Essential Personnel Inc	Cleaning Services	\$1,627.61
79515	Grand Island Utilities Dept	Electricity	\$40,027.63
79516	Grand Island Utilities Dept	Electricity	\$5,836.66
79517	University Of Nebraska at Lincoln	Dues and Fees	\$75.00
79518	Village Cleaners	Technical Services	\$108.00
79519	Hiland Dairy Foods Company LLC	Milk	\$16,602.15
79520	Century Link	Distance Education and Telecommunications	\$577.99
79521	Century Link	Distance Education and Telecommunications	\$414.78
79522	Danny Oberg	Rentals	\$3,100.00
79523	Northwestern Energy	Utility Energy Services	\$13,947.67
79524	R8 Productions LLC	Equipment	\$22,780.00
79525	Riverside Golf Club	Miscellaneous Expenditures	\$25.00
79526	Sams Club Direct	Miscellaneous Expenditures	\$2,407.90
79527	School Nurse Supply Inc	General Supplies	\$2,055.00
79528	State Glass Inc	Equipment	\$8,550.00
79529	Super Saver Five Points	General Supplies	\$2,740.64
79530	Abby Stoddard	Mileage Paid to Staff	\$41.10
79531	Abigail Lopez	Mileage Paid to Staff	\$4.26
79532	Academic Hallmarks LLC	Dues and Fees	\$44.00
79533	Academic Therapy Publications	Books & Periodicals	\$2,022.35
79534	Ace Hardware	General Supplies	\$589.82
79535	Adilene Beltran Espinoza	Technical Services	\$90.00
79536	Advance Auto Parts	General Supplies	\$67.99
79537	Alacia Glandt	Mileage Paid to Staff	\$15.85
79538	Alexander Kemnitz	Mileage Paid to Staff	\$36.96
79539	Alicia Calmo Bautista	Technical Services	\$75.00
79540	Alisa Grim	Mileage Paid to Staff	\$56.78
79541	Alondra Argueta Perez	Technical Services	\$24.00
79542	Alpha Rehabilitation PC	Professional Education Services	\$1,112.92
79543	Amanda Smith	Mileage Paid to Staff	\$11.20
79544	Ameresco INC	Web Based Software	\$6,000.00
79545	American Alliance for Innovative Systems	Professional Education Services	\$1,759.50
79546	American Red Cross	Technical Services	\$2,039.00
79547	Amino Gedi	Technical Services	\$12.00
79548	Amplify Education Inc	Books & Periodicals	\$2,425.50
79549	Amy Richards	General Supplies	\$74.40
79550	Amy Schneider	Mileage Paid to Staff	\$70.78
79551	Andrea Gamez	Technical Services	\$141.00
79552	Andy Schneider	Mileage Paid to Staff	\$84.05
79553	Angie Cifuentes	Technical Services	\$78.00
79554	Anneris Shafer	Mileage Paid to Staff	\$43.84
79555	Anya Covarrubias	Travel	\$271.43
79556	Aramark Uniform Services	Technical Services	\$916.33
79557	Ashley Luarca Perez	Technical Services	\$96.00
79558	Ashley Tomjack	Travel	\$110.00
79559	Ashley Walker	Mileage Paid to Staff	\$7.95

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79560	Astrid Gonzalez	Technical Services	\$135.00
79561	Audriana Kaelin Camacho	Mileage Paid to Staff	\$16.57
79562	Augusta Beahm	Mileage Paid to Staff	\$64.17
79563	Awards Plus	General Supplies	\$390.64
79564	Azucena Vera Chavez	Mileage Paid to Staff	\$66.52
79565	B & H Photo-Video Inc	General Supplies	\$11,436.59
79566	Barbara Franke	Mileage Paid to Staff	\$34.44
79567	Becky Gdowski	Mileage Paid to Staff	\$84.11
79568	Blick Art Materials	General Supplies	\$3,291.94
79569	Border States Industries Inc	General Supplies	\$1,802.50
79570	Brenda Anderson	Mileage Paid to Staff	\$64.79
79571	Brenda Carlson	Web Based Software	\$120.00
79572	Brian Ray Faling	Professional Services	\$100.00
79573	Brianna Alvarado Munoz	Technical Services	\$117.00
79574	Broad Reach	Books & Periodicals	\$225.55
79575	Brookes Publishing Company	Books & Periodicals	\$46.45
79576	Brooklyn Publishers	General Supplies	\$83.25
79577	Camila Gonzalez	Technical Services	\$138.00
79578	Cannon Moss Brygger & Assoc	Buildings	\$6,275.20
79579	Capstone	Web Based Software	\$1,709.05
79580	Cara Kuhl	Mileage Paid to Staff	\$18.64
79581	Central Nebraska Bobcat	Equipment	\$5,544.61
79582	Central Nebraska Home Builders Associati	Dues and Fees	\$535.00
79583	Chelsea Luin	Technical Services	\$132.00
79584	Chris's Car Wash & Quick Lube	Repairs and Maintenance Services	\$6.40
79585	Christi Rademacher	General Supplies	\$43.91
79586	Christina M Vrooman	Mileage Paid to Staff	\$43.29
79587	Christine Kier	General Supplies	\$43.60
79588	Clarisa Lopez Chaplan	Technical Services	\$90.00
79589	Communications Supply Corp	General Supplies	\$1,613.45
79590	Constance L Palu	Mileage Paid to Staff	\$43.68
79591	Construction Rental	General Supplies	\$842.94
79592	Copycat Instant Printing	General Supplies	\$776.36
79593	Council For Excep Children	Dues and Fees	\$260.00
79594	Crescent Electric Supply	General Supplies	\$2,447.74
79595	Cristiana Flores	Technical Services	\$147.00
79596	Culligan of Grand Island	Technical Services	\$74.25
79597	Curriculum Associates	Books & Periodicals	\$2,471.70
79598	Dan Petsch	Mileage Paid to Staff	\$108.30
79599	Daniel Fullerton	Mileage Paid to Staff	\$63.84
79600	Daniel Phillips	Mileage Paid to Staff	\$261.62
79601	Daniela Perea	Technical Services	\$63.00
79602	Danielle Buhrman	Mileage Paid to Staff	\$42.95
79603	Darrell Holley	Mileage Paid to Staff	\$26.88
79604	David White	General Supplies	\$52.99
79605	Dawn Deuel-Rutt	Mileage Paid to Staff	\$44.96
79606	Deisy Lopez	Technical Services	\$138.00
79607	Demco	General Supplies	\$1,466.90
79608	Dennis Supply Company	General Supplies	\$120.12
79609	Devin Duren	Mileage Paid to Staff	\$10.19

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79610	Diana Salas	Technical Services	\$132.00
79611	Eagle Eye Weed Control LLC	Technical Services	\$4,792.50
79612	Eakes Office Solutions	General Supplies	\$2,533.67
79613	Educational Service Unit 10	Professional Education Services	\$5,130.57
79614	Educational Service Unit 7	Dues and Fees	\$200.00
79615	Educational Service Unit 9	Professional Education Services	\$20,312.40
79616	Elda Leticia Martinez Cruz	Mileage Paid to Staff	\$21.67
79617	Eleazar Martinez	Technical Services	\$111.00
79618	Elizabeth Lopez Rivas	Mileage Paid to Staff	\$12.76
79619	Embassy Suites - La Vista	Travel	\$288.12
79620	Emily McPherson	Mileage Paid to Staff	\$13.55
79621	Emily Rodriguez Sosa	Technical Services	\$132.00
79622	Estela Morales De Camey	Mileage Paid to Staff	\$13.89
79623	Evan Lee	Mileage Paid to Staff	\$111.50
79624	Fastenal	General Supplies	\$137.79
79625	Felton Rod	General Supplies	\$50.99
79626	Flinn Scientific	General Supplies	\$949.54
79627	Follett School Solutions Inc	Books & Periodicals	\$4,640.99
79628	Fun Express LLC	General Supplies	\$55.79
79629	Gadiel Aguilar	Technical Services	\$81.00
79630	Gibbs Smith Publishers	Web Based Software	\$1,049.10
79631	Glenda Montero	Technical Services	\$39.00
79632	Grace Lueders	General Supplies	\$24.41
79633	Grand Island Express Inc	Repairs and Maintenance Services	\$13.95
79634	Grand Island Physical Therapy	Professional Education Services	\$14,457.43
79635	Grand Island Public Schools Nutrition Sv	General Supplies	\$139.40
79636	Great Lakes Sports	General Supplies	\$914.97
79637	Greg Morrow	Mileage Paid to Staff	\$43.62
79638	Grones Outdoor Power & Battery	General Supplies	\$2,099.97
79639	Gustave A Larson Company	General Supplies	\$2,069.35
79640	H L Flake Co LTD	General Supplies	\$7.70
79641	Hal Leonard Corporation	Web Based Software	\$1,950.00
79642	Halli A Chramosta	Mileage Paid to Staff	\$39.87
79643	Head Start Family Dev Program	Professional Services	\$68,496.84
79644	Heartland Health Center	Professional Services	\$3,208.00
79645	Heath McClellan	Mileage Paid to Staff	\$36.96
79646	Heather Alexander	Mileage Paid to Staff	\$11.14
79647	Heidi Dahlke	Professional Services	\$135.00
79648	Hesselgesser Electric	Technical Services	\$381.51
79649	Heuer Publishing	General Supplies	\$72.50
79650	Holiday Express	Student Transportation	\$9,430.00
79651	Hooker Bros Sand & Gravel Inc	General Supplies	\$2,813.00
79652	Interstate All Battery Center	General Supplies	\$857.00
79653	Intrado Interactive Services Corporation	Web Based Software	\$17,325.00
79654	IPEVO Inc	Audio-Visual Materials	\$690.38
79655	Island Sprinkler Supply	General Supplies	\$58.32
79656	Island Supply Company	General Supplies	\$238.50
79657	Jami Lee Dutcher	Mileage Paid to Staff	\$87.69
79658	Jaylehn Delgado-Guzman	Technical Services	\$138.00
79659	Jeffrey Balz	Mileage Paid to Staff	\$15.12

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79660	Jennifer Hahn	Mileage Paid to Staff	\$62.04
79661	Jennifer Skrdla	Mileage Paid to Staff	\$77.73
79662	Jenny Lynn Rother	Mileage Paid to Staff	\$100.46
79663	JoAnn Jaros	Mileage Paid to Staff	\$86.41
79664	John Schultz	Mileage Paid to Staff	\$79.63
79665	Johnson Hardware	General Supplies	\$888.00
79666	Jon-Eric Sell	Mileage Paid to Staff	\$73.92
79667	Jonathan Doll	General Supplies	\$9.99
79668	Joni Mayfield	Mileage Paid to Staff	\$130.20
79669	Jose Ceballos Moreno	Technical Services	\$84.00
79670	Joseph Blake West	Mileage Paid to Staff	\$57.96
79671	Journeyed-Microsoft LAR	Web Based Software	\$35,194.12
79672	JP Boiler Service LLC	General Supplies	\$230.00
79673	Judith Grimes	Mileage Paid to Staff	\$11.37
79674	Julie M Markvicka	Mileage Paid to Staff	\$8.96
79675	Julissa Pena Flores	Technical Services	\$117.00
79676	JW Pepper Son Inc	General Supplies	\$1,070.48
79677	K12 Insight Zarca Interactive	Web Based Software	\$24,250.00
79678	Kankakee Spikeball Inc	General Supplies	\$112.00
79679	Karisa Dubbs	Mileage Paid to Staff	\$60.59
79680	Karma L Lewandowski	Mileage Paid to Staff	\$47.15
79681	Karmyn R Barnes	General Supplies	\$10.96
79682	Katelyn Becker	Mileage Paid to Staff	\$15.62
79683	Katherine Nootz	Mileage Paid to Staff	\$78.40
79684	Katie Crowe	Travel	\$93.00
79685	Kelli Mayhew	Mileage Paid to Staff	\$146.44
79686	Kelly Supply Co	General Supplies	\$687.15
79687	Kenneth DeFrank	Mileage Paid to Staff	\$173.88
79688	Kens Appliance Inc	Professional Services	\$98.00
79689	Kenya Pineda	Technical Services	\$108.00
79690	Kevin De Leon Morales	Technical Services	\$126.00
79691	Kevin M Liess	Travel	\$194.34
79692	Kevin Watson	Mileage Paid to Staff	\$21.84
79693	Khanpang Louangsaphakdy	Technical Services	\$9.00
79694	Kimberly Foley	Mileage Paid to Staff	\$21.39
79695	Kristin Watson	Mileage Paid to Staff	\$31.69
79696	Lakeshore Learning Materials	General Supplies	\$99.98
79697	Lauren Schumacher	Mileage Paid to Staff	\$22.96
79698	LCL Truck Equipment Inc	Repairs and Maintenance Services	\$1,402.00
79699	Leadership Tomorrow	Advertising	\$300.00
79700	Learning Sciences International LLC	Employee Training and Development Services	\$5,750.00
79701	Literacy Resources LLC	Web Based Software	\$357.85
79702	Lizeth Salgado	Technical Services	\$48.00
79703	Lluvia Cortez-Garcia	Technical Services	\$132.00
79704	Lori Forsythe	Mileage Paid to Staff	\$14.84
79705	Loria Thunker	Mileage Paid to Staff	\$62.88
79706	LUNA Language Services	Technical Services	\$475.50
79707	Lynn Bender	Mileage Paid to Staff	\$28.72
79708	Lyssa Lanzendorf	Professional Services	\$100.00
79709	Marcus Albrecht	General Supplies	\$53.35

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79710	Marisa Butler	Mileage Paid to Staff	\$7.78
79711	Marks Plumbing Parts	General Supplies	\$444.80
79712	Marla Rischling	Mileage Paid to Staff	\$84.05
79713	Marlin Villatoro	Technical Services	\$75.00
79714	Marta Aguilar Carillo	Technical Services	\$84.00
79715	Marty Markvicka	Mileage Paid to Staff	\$28.05
79716	Mary Catherine Cairns	Mileage Paid to Staff	\$18.76
79717	Matheson Tri Gas Inc	General Supplies	\$372.23
79718	McGraw-Hill School Education	Books & Periodicals	\$1,664.56
79719	Mead Lumber Company	General Supplies	\$279.99
79720	Mechanical Sales Inc	General Supplies	\$26,470.25
79721	Megan L Jaixen	Professional Education Services	\$5,527.50
79722	Melanie Hansen	General Supplies	\$26.12
79723	Melissa Wetovick	Mileage Paid to Staff	\$9.18
79724	Melsen Striping LLC	Technical Services	\$1,970.00
79725	Menards	General Supplies	\$3,944.42
79726	Meredith Davis	Mileage Paid to Staff	\$170.09
79727	Michelle Dorszynski	Mileage Paid to Staff	\$32.48
79728	Michelle Fuentes	Technical Services	\$141.00
79729	Michelle Ramirez-Behavides	Technical Services	\$135.00
79730	Midamerica Books	Books & Periodicals	\$369.97
79731	Midwest Alarm Services	Technical Services	\$265.00
79732	Mindy Moyer	Employee Training and Development Services	\$450.00
79733	Morgan Eihusen	Mileage Paid to Staff	\$40.32
79734	Morgan Wheeler	Mileage Paid to Staff	\$130.18
79735	Mosaic at Bethphage Village	Professional Education Services	\$11,781.00
79736	Mosley Consulting LLC	Professional Education Services	\$11,000.00
79737	MSC Industrial Supply Co Inc	General Supplies	\$1,495.14
79738	Multi-Health Systems	General Supplies	\$262.71
79739	Mustafa Abdelmageed	Technical Services	\$60.00
79740	NAPA Auto Parts of Grand Island	General Supplies	\$127.56
79741	National Council for Community &	Dues and Fees	\$3,500.00
79742	NCECBVI	Employee Training and Development Services	\$100.00
79743	Nebraska Council of School Administrator	Dues and Fees	\$1,005.00
79744	Nebraska Fire Sprinkler Corp	Technical Services	\$465.00
79745	Neida Bernabe Perez	Technical Services	\$132.00
79746	Nichole Stoltenberg	General Supplies	\$70.50
79747	Nicole Marie Ninemire	Mileage Paid to Staff	\$30.46
79748	Nicole O Hara	Mileage Paid to Staff	\$88.20
79749	O Neill Transportation & Equipment LLC	Technical Services	\$2,866.98
79750	Office Depot	General Supplies	\$134.42
79751	One Source	Technical Services	\$1,677.00
79752	Open Up Resources	Books & Periodicals	\$1,312.00
79753	Orvin Rubio Hernandez	Technical Services	\$129.00
79754	Oscar Morales	Mileage Paid to Staff	\$28.56
79755	Overhead Door Of Grand Island	Technical Services	\$255.00
79756	Panchita Portillo	Mileage Paid to Staff	\$54.15
79757	Paola Sanchez	Technical Services	\$75.00
79758	Pearson Clinical Assessment	General Supplies	\$166.00
79759	Penworthy Company	Books & Periodicals	\$733.66

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79760	Platte Valley Communications	General Supplies	\$508.50
79761	Pomp's Tire Service Inc	Repairs and Maintenance Services	\$686.47
79762	Power Distributors LLC	General Supplies	\$496.43
79763	Precision Exams LLC	Web Based Software	\$6,950.00
79764	Preston James E	Mileage Paid to Staff	\$41.88
79765	Protex Central Inc	Technical Services	\$563.70
79766	QPR Institute Inc	General Supplies	\$49.90
79767	Quentin Zeller	Mileage Paid to Staff	\$88.48
79768	Quill Corporation	General Supplies	\$226.80
79769	R8 Productions LLC	Technical Services	\$2,200.00
79770	Rachel Schiley	Mileage Paid to Staff	\$23.07
79771	Really Good Stuff Inc	General Supplies	\$96.96
79772	Really Great Reading Company LLC	Books & Periodicals	\$1,848.00
79773	Reams Sprinkler Supply Co	Custodial Supply Warehouse	\$4,280.92
79774	Rebecca Christensen	Mileage Paid to Staff	\$27.44
79775	Rebekah Piel	Mileage Paid to Staff	\$8.84
79776	Redbird Flight Simulations Inc	Technical Services	\$177.40
79777	Renaissance Learning Inc	Web Based Software	\$50,020.50
79778	Renee Ekhoﬀ	General Supplies	\$220.82
79779	Rentokil North America Inc	Technical Services	\$933.00
79780	Riekas Equipment Company	Technical Services	\$2,610.86
79781	Riverside Insights	General Supplies	\$999.72
79782	Rosemary Gomez	Mileage Paid to Staff	\$67.76
79783	Rubi Salas	Technical Services	\$132.00
79784	Safety-Kleen Corporation	Technical Services	\$760.33
79785	Samantha Torres	Technical Services	\$126.00
79786	Sanchez Yeleyna	Technical Services	\$138.00
79787	Sara Lopez	Technical Services	\$138.00
79788	Sara Yount	Mileage Paid to Staff	\$8.00
79789	Sarah K Henry	Mileage Paid to Staff	\$118.38
79790	Scarecrow Patch	General Supplies	\$215.00
79791	Selima Arabab	Technical Services	\$27.00
79792	Shar Products Company	General Supplies	\$556.56
79793	Sheffield Tree Service	Technical Services	\$1,400.00
79794	Shelby Wallick	Mileage Paid to Staff	\$27.55
79795	Sherley Meza	Technical Services	\$84.00
79796	Shiffler Equipment Sales Inc	General Supplies	\$285.00
79797	Stacie Faber	Mileage Paid to Staff	\$50.17
79798	State Glass Inc	General Supplies	\$836.58
79799	State Of Nebraska Office Of Elevator Saf	Dues and Fees	\$480.00
79800	Stephanie N Frankforter	Mileage Paid to Staff	\$67.87
79801	Stephanie Riak Akuei	General Supplies	\$55.43
79802	Stuhr Museum Of The Prairie Pioneer	General Supplies	\$1,205.00
79803	Summer Bartunek	Mileage Paid to Staff	\$12.93
79804	Suyapa Gonzalez	Mileage Paid to Staff	\$57.00
79805	Tally Creative Inc	Advertising	\$552.50
79806	Tawana Grover	Travel	\$394.38
79807	The Center for AAC and Autism	Employee Training and Development Services	\$109.00
79808	The Home Depot Pro	Custodial Supply Warehouse	\$24,741.66
79809	The Ink Spot Graphics Co LLC	General Supplies	\$160.00

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<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79810	The Prophet Corporation	General Supplies	\$67.14
79811	Theresa Beck	Mileage Paid to Staff	\$141.00
79812	Therese Hulme	Mileage Paid to Staff	\$15.40
79813	Thinking Cap Quiz Bowl	Books & Periodicals	\$165.00
79814	Titan Brands	General Supplies	\$239.88
79815	TK Elevator Corporation	Technical Services	\$1,661.73
79816	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$2,582.19
79817	Toni Palmer	Mileage Paid to Staff	\$87.29
79818	Toofast Supply	General Supplies	\$1,164.06
79819	Tools 4 Reading LLC	General Supplies	\$130.00
79820	Trausch Dynamics	General Supplies	\$745.15
79821	Travas G Wright	Mileage Paid to Staff	\$22.96
79822	Tri City Sign Company	General Supplies	\$197.00
79823	Tri-Cities Group Inc.	Technical Services	\$68.54
79824	Tumbleweed Press Inc	Web Based Software	\$958.40
79825	UniFirst Corporation	Technical Services	\$813.74
79826	Vanessa Fabiola Hernandez Pastor	Technical Services	\$87.00
79827	Vernier Software & Technology	General Supplies	\$83.00
79828	Vex Robotics Inc	General Supplies	\$482.12
79829	Victoria Martin Ahilon	Technical Services	\$138.00
79830	Virco Inc	General Supplies	\$829.44
79831	Voyager Sopris Learning Inc	Books & Periodicals	\$7,212.54
79832	Wendi Schaefer	General Supplies	\$15.00
79833	West Music Co	General Supplies	\$114.45
79834	Western Psychological Services	General Supplies	\$556.60
79835	Winsupply of Grand Island	General Supplies	\$6,425.94
79836	Wolverine Brass	General Supplies	\$1,720.00
79837	Woodwards Disposal Service Inc	Refuse Disposal	\$295.00
79838	World Book Encyclopedia School Library	Web Based Software	\$5,701.00
79839	Yandas Music	General Supplies	\$2,977.39
79840	Yanira Lopez-Rivera	Technical Services	\$48.00
79841	Yeisiry Lizeth Sinohui Padilla	Technical Services	\$135.00
79842	Yuliana Alvarez	Technical Services	\$135.00
79843	Yuliana Loya	Technical Services	\$99.00
79844	Zoho Corporation	Web Based Software	\$49,560.00
79845	Amazon Cap Services Inc	General Supplies	\$169.85
79846	Anthony Santoyo	Mileage Paid to Staff	\$93.74
79847	Barbara Knuth	Mileage Paid to Staff	\$33.60
79848	Carolyn Arends	Mileage Paid to Staff	\$35.73
79849	Cash-Wa Distributing	Food	\$94,312.16
79850	Cash-Wa Distributing Company	Equipment	\$17,025.00
79851	Chesterman Company	Soda	\$215.52
79852	Dayna Kush	Mileage Paid to Staff	\$9.80
79853	Dina Goscha	Mileage Paid to Staff	\$38.81
79854	EMS Linq Inc	Technical Services	\$435.20
79855	Evelyn R Seim	Mileage Paid to Staff	\$55.05
79856	Greenberg Fruit Company	Produce	\$21,798.68
79857	Heather Olin	Mileage Paid to Staff	\$28.90
79858	Helen Batenhorst	Mileage Paid to Staff	\$130.48
79859	Kevin Harpham	Mileage Paid to Staff	\$30.80

Grand Island Public Schools

Claims Listing

December 9, 2021

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
79860	LeAnn Masat	Mileage Paid to Staff	\$18.70
79861	Maria Acuna	Mileage Paid to Staff	\$18.70
79862	Maria Romero Aguillon	Mileage Paid to Staff	\$26.21
79863	Midwest Restaurant Supply LLC	Professional Services	\$2,604.79
79864	National Food Group Inc	Food	\$2,450.00
79865	Pan-O-Gold Baking Co	Bread	\$3,781.62
79866	Peterson Farms Fresh Inc	Produce	\$6,928.32
79867	Revere Packaging	General Supplies	\$11,923.20
79868	State Glass Inc	General Supplies	\$92.20
79869	Suzanne Marie Amerson	Mileage Paid to Staff	\$6.05
79870	Teresa Abuwisha	Mileage Paid to Staff	\$16.13
79871	Tracy Shuck	Bread	\$60.10
79872	US Foods - Grand Island	Food	\$38,839.10
79873	VVS Inc	Food	\$201.90
ACH	Amplify Education Inc	Books & Periodicals	\$536,256.00
ACH	Central Nebraska Education Agency	Rentals of Land & Buildings	\$44,999.99
ACH	City of Grand Island	Professional Services	\$289,529.47
ACH	Edupoint Educational Systems LLC	Web Based Software	\$184,467.00
ACH	Grand Island Abstract Escrow & Title Co.	Miscellaneous Expenditures	\$49,376.61
ACH	Holiday Express	Student Transportation	\$176,238.88
ACH	Medsurety	Employee Benefits	\$408.00
ACH	Ombudsman Educational Services, LTD	Professional Education Services	\$157,745.00
ACH	Power Lift	Equipment	\$3,447.75
ACH	Power Lift	Equipment	\$66,824.83
ACH	Tri-Cities Group Inc.	Equipment	\$5,732.62
		November Claims	\$3,079,984.24
		November 15, 2021 Payroll	\$8,681,444.98
			<u>\$11,761,429.22</u>

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

**STAFF ADJUSTMENT
December 9, 2021**

Certified New Hires

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Degree/ Level</u>	<u>College/ University</u>	<u>Replaces/ Reason</u>
Hayley Royle	Mathematics/.26 FTE/ Westridge/Barr/Walnut	11/15/21	BA+09 -07	UNL	Part of A. Anderson's FTE
Abigayle Weese	First Grade/1.0 FTE/Starr	01/03/21	BA-02	NE Wesleyan University	L. Cranfield

New Hire/Extra Standard Assignment

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Jeffrey Balz	Youth Sports Coordinator/.1250 FTE/Senior	10/14/21	J. Balz
Christina Dubbs	Junior Varsity Girls Wrestling/Senior	09/08/21	Approved by Board
Brad Earnest	Head Girls Bowling/Senior	11/15/21	Approved by Board
Jeff Evans	Varsity Head Girls Wrestling/Senior	09/08/21	Approved by Board
Paul Lee	Head Boys Bowling/Senior	11/15/21	Approved by Board
Micki Nuss	Senior Class Sponsor/Senior	08/12/21	D. Woods
Lauren Schumacher	Youth Sports Coordinator/.1250 FTE/Senior	10/14/21	J. Balz

Classified New Hires

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Amira Abbas	Nutrition Services Assistant/Senior	.50	11/10/21	A. Gorshe
Yuri Chavez	Bilingual Paraeducator/Starr	.94	11/22/21	E. Lopez
Mazariegos	Noon Recess Monitor/Starr	.06		
Ivette Cruz	Bilingual Paraeducator/Walnut	.94	11/01/21	E. Mendez Toledo
Marc DuVall	Special Education Paraeducator/CBI/Senior	.94	11/08/21	N. Dramse
Crystal Fenster	Paraeducator/Wasmer	.94	11/16/21	H. Melgoza
Cynthia Hemmann	Satellite Clerk/Lincoln	.50	11/08/21	P. Plambeck
Bibiana Luevano	Marketing & Communications Specialist/ Admin. Bldg.	1.0	12/01/21	Approved by Board
Catherin Macias	Bilingual Paraeducator/Early Learning Center	.50	11/01/21	L. De Leon
Michelle McHenry	Crossing Guard/Starr	.31	11/10/21	B. Krajewski
Makayla Morris	Special Education Paraeducator/Stolley Park	.94	11/29/21	D. McGee
Anna Ramirez	Paraeducator/Starr	.94	11/01/21	K. Carruth
Fatoma Rashid	Nutrition Services Assistant/CNC	.50	11/05/21	S. Adams

Certified Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Clarissa Hostler	Fourth Grade/1.0 FTE/Dodge	Personal	05/23/22
James Kuebler	English Language Arts/1.0 FTE/Senior	New position	12/17/21

Certified Extra Standard Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Elyssa Kohmetscher	Junior Varsity Softball/Senior	Personal	05/23/22
David Woods	Senior Class Sponsor/Senior	Personal	08/12/21

Classified Resignations

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Katelyn Becker	Special Education Paraeducator/ISP/.94 FTE/Walnut	New position	11/24/21
David Black	Satellite Truck Driver/.94 FTE/CNC	Personal	12/17/21
Raelyn Brewer	Special Education Paraeducator/ISP/.94 FTE/Walnut	Personal	10/22/21
Yasmin Citalan Ardrade	Preschool Bilingual Paraeducator/1.0 FTE/Early Learning Center	Personal	11/02/21
Randy Curran	Yard Worker/1.0 FTE/Admin. Bldg.	End of Season	10/28/21

Classified Resignations (cont.)

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Nyamal Dak	Paraeducator/.94 FTE/Jefferson	Relocation	12/17/21
Deborah Franklin	Human Resources Assistant/1.0 FTE/Admin. Bldg.	Retirement	01/17/22
Alrsala Gorshe	Nutrition Services Assistant/.50 FTE/Senior	Personal	11/15/21
Robin Harding	Head Food Server/.84 FTE/Gates	Personal	11/01/21
Jacob Hawkes	Special Education Paraeducator/.94 FTE/Newell	Personal	11/09/21
Alexandra Henry	Behavior Paraprofessional/1.0 FTE/Various Schools	Personal	11/17/21
Veronica Kaufman	Paraeducator/.94 FTE/Engleman	Personal	11/23/21
Bernard Krajewski	Crossing Guard/.31 FTE/Starr	Passed away	11/01/21
Elvira Lopez	Bilingual Paraeducator/.94 FTE/Noon Recess Monitor/ .06 FTE/Starr	Work permit expired	10/04/21
Stephanie Massing	Skills Academy Paraprofessional/.94 FTE/Westridge	Personal	11/19/21
Tonya Rock	Nutrition Services Assistant/.88 FTE/CNC	New position	11/19/21

Certified Changes

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Alacia Glandt	Social Worker/.81 FTE/ Gates/.19 FTE/Jefferson	Social Worker/.52 FTE/ Gates/.48 FTE/Jefferson	08/05/21	FTE correction

Certified Changes (cont.)

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Amy Hanna	Social Worker/.82 FTE/ Howard/.18 FTE/Jefferson	Social Worker/.53 FTE/ Howard/.47 FTE/Jefferson	08/05/21	FTE correction
Amy Schley	First Grade/1.0 FTE/Gates	School Counselor/1.0 FTE/ Gates	01/03/22	A. Cavill

Certified Changes/Extra Standard Assignments

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

Classified Changes

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Maria Acuna	Nutrition Services Assistant/ .81 FTE/CNC	Nutrition Services Assistant/ 1.0 FTE/CNC	11/19/21	T. Rock
Heather Olin	Nutrition Services Assistant Manager/1.0 FTE/CNC	Nutrition Services Manager/ 1.0 FTE/Barr	11/05/21	C. Harpham
Sally Rapien	Satellite Clerk/.53 FTE/ Newell	Satellite Clerk/.38 FTE/ West Lawn	12/01/21	K. Gutierrez Cruz

Classified Changes (cont.)

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Maria Trejo Guerrero	Migrant Education Facilitator/ .60 FTE/Senior	Migrant Education Facilitator/ 1.0 FTE/Senior	11/15/21	Change in hours
Jill Valderaz	Preschool Paraeducator/ 1.0 FTE/Early Learning Center	Preschool Paraeducator/ 1.0 FTE/Howard	11/01/21	A. Espinoza

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

GRAND ISLAND PUBLIC SCHOOLS
Grand Island, Nebraska

STAFF ADJUSTMENT

Addendum

December 9, 2021

Certified Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Ashton Stewart	English Language Arts/1.0 FTE/Walnut	Personal	12/17/21

Grand Island Public Schools

Fund Balances

Fiscal Year: 2021-2022

Month: December

Year: 2021

Fund Type:

Include Cash Balance

FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
01	General	\$24,932,745.89	\$25,711,948.67	(\$31,150,250.91)	\$0.00	\$19,494,443.65
02	Depreciation	\$1,001,447.11	\$0.00	(\$61,309.07)	\$0.00	\$940,138.04
03	Employee Benefit	\$3,111,713.07	\$50.53	(\$1,866.35)	\$0.00	\$3,109,897.25
04	Contingency	\$1,068,223.51	\$6.26	\$0.00	\$0.00	\$1,068,229.77
05	Activities	\$2,479,082.68	\$446,308.62	(\$770,508.15)	\$0.00	\$2,154,883.15
06	School Nutrition	\$1,922,662.12	\$1,132,016.57	(\$1,798,630.45)	\$0.00	\$1,256,048.24
07	Bond	\$7,290,222.46	\$1,830,593.89	(\$500.00)	\$0.00	\$9,120,316.35
08	Special Building	\$2,320,635.70	\$113,004.97	(\$67,119.53)	\$0.00	\$2,366,521.14
09	Qualified Capitol Purpose Undertaking	\$1,103,543.62	\$339,020.92	(\$48,000.00)	\$0.00	\$1,394,564.54
10	Cooperative	\$1,251,935.11	\$0.00	(\$179,999.97)	\$0.00	\$1,071,935.14
Grand Total:		\$46,482,211.27	\$29,572,950.43	(\$34,078,184.43)	\$0.00	\$41,976,977.27

End of Report

2215 BOARD MEMBERSHIP

Board Member Election

The annual school board election takes place on the first Tuesday after the first Monday in November. Terms shall be staggered so that at least three board members are elected at each general election. Members of the board will be elected by Ward A, B, or C.

Incumbents must file for election at the Office of the County Clerk, Hall County, by February 15 prior to the date of the general election. All other candidates must file for election by March 1 (dates are adjusted if it falls on a weekend).

If a vacancy occurs on the board it may be temporarily filled by appointment within 45 days of the vacancy by the remaining members of the board ([Policy 2311 BOARD MEMBER VACANCIES](#)). The remainder of the unexpired term shall be filled by the usual board member election process in the next general election. If the board does not fill the vacancy by appointment, the vacancy may be filled by election at a special election or school district meeting called for that purpose. If a majority of the offices of the school board members are vacant, the Secretary of state will call a special school district election to fill the vacancies.

Qualifications

Persons wanting to run for a position on the board must be a resident of the school district, an eligible elector of the district, and free from a financial conflict of interest with the position. **No member of the Board of Education shall be employed by the Grand Island Public Schools.**

In addition to the legal and residency requirements for running for election as a member of the Grand Island Public Schools Board of Education, members of the Board of Education have a genuine interest in and devotion to public education, a willingness to give time and effort to the work, a capacity for understanding people, and the ability to work cooperatively with others. No person shall file for office, be nominated, elected, or serve as a member of the School Board unless he or she is a registered voter of the district and ward.

Term of Office

Board members nominated by primary election and elected by general election will serve for four years. Board members appointed to fill a vacant position will serve until the January following the next general election.

Being a board member is a unique opportunity for a citizen to participate on a governing board of the school district. Eligible board members are encouraged to consider running for more than one term.

Legal reference: Neb. Statute 32-501 et seq.
79-543, 544
32-543

Cross Reference: GIPS Policy 2311 BOARD MEMBER VACANCIES

Policy Adoption: 04.10.2014
Policy Review: 07.08.2021
Policy Revised: ???.???

8312 EXCESSIVE ABSENTEEISM

The Grand Island Public Schools strongly advocates that regular attendance is essential for all students to obtain maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary and unavoidable absence. ~~Students shall attend school unless excused by the principal or designee.~~ This policy, developed in collaboration with the county attorney, is written to address the problem of excessive absenteeism.

Excessive absenteeism is the failure to attend school for the minimum number of days established in the school calendar by the board. The Grand Island Public Schools sets the minimum number of days at 95% of days that the student's school is open and in session.

The superintendent shall designate the building administrator as the attendance officer. The attendance officer will investigate the report of any child who may be in violation of the state's compulsory attendance statutes.

If any student has accumulated absences of a total of more than 5% of the days, or the hourly equivalent, of the current required attendance days for the previous and current semester, the school shall render all services in its power to compel the student's attendance. These services include but are not limited to the following:

1. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and
2. A meeting or meetings between the building administrator (school attendance officer) or designee, and/or school social worker, the student's parent/guardian and the student (if necessary) to develop a plan to solve the excessive absenteeism problem

The plan shall consider but not be limited to:

- a. Determine if illness is related to physical, mental, or behavioral health of the child (verified by appropriate documentation);
- b. Educational counseling to explore curriculum changes such as alternative educational programs to solve the excessive absenteeism problem;
- c. Educational evaluation to assist in determining the specific condition(s) contributing to the excessive absenteeism problem, supplemented by specific efforts by the school to help remedy any condition diagnosed.
- d. Investigation of the problem by a school social worker (or principal or administrative staff member) to identify conditions contributing to the excessive absenteeism problem. If services for the student and student's family are determined to be needed, ~~such as economic services, student wellness services, community services, and/or referral for restorative justice practices,~~ the investigator shall meet with the parent/guardian and child to discuss any referral to appropriate agencies to remedy the conditions.

If the parent/guardian refuses to participate in such meeting, the refusal will be documented in the child's attendance records.

~~Students are subject to disciplinary action for excessive absenteeism. Disciplinary action for students receiving special education services will be assigned in accordance with the goals and objectives of the student's Individualized Education Program.~~

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

Quantity	Description	Resale? Yes or No
2	Power Lift Racks 3/4	Yes
2	Power Lift Racks Full (1 short, 1 tall)	Yes
2	Glute Ham Developers	Yes
2	Cybex Leg Press	Yes
1	Hammer Strength Row Machine	Yes
1	Trotter Lying Leg Curl	Yes
1	Trotter Seated Leg Extension	Yes
2	OEI Cable Lat Pull	Yes
3	Pro Star Sports Bench Press Station	Yes
2	Pro Star Sports Standing SL Curl	Yes
2	Hex Bars (70 lbs)	Yes
10	Miscellaneous Barbells	Yes
70	45 lbs Metal Plates	Yes
44	35 lbs Metal Plates	Yes
3	25 lbs Metal Plates	Yes
54	10 lbs Metal Plates	Yes
10	5 lbs Metal Plates	Yes
1	Storage Rack	Yes

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

2	EZ Bars	Yes
1	Medicine Ball Storage Rack	Yes
2	Free Motion Cable Machine	Yes

Dec-21

GIPS NEEDS ANALYSIS



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

Proposal: Provide funds to startup the ESports extra curricular activities for Grand Island Senior High students

Submitted By: Mr. Cory Gearhart and Mr. Benjamin Marten

Date: 11/19/2021

1. What is the identified need?

Providing a quality extracurricular activity for students who are not interested or able to participate in traditional sports

2. Administrative Rationale for BOE Agenda Item

We know how beneficial sports are to our students. Many athletes are also interested in video games, however, the target audience of e-sports are the students that are not interested in sports, and will never participate on an athletic sport team.

3. Proposed Action

Purchase capital equipment to start up and run an ESports after school program.

4. Data/Research Assessed

- <https://hir.harvard.edu/esports-part-1-what-are-esports/>
- https://resources.newzoo.com/hubfs/Reports/Newzoo_2018_Global_Esports_Market_Report_Excerpt.pdf?submissionGuid=b655872f-663d-4b81-80a4-5fb99aef5f2b
- https://www.nfhs.org/media/1020194/parents_esports_guide.pdf
- <https://www.viewsonic.com/library/education/esports-schools-good/>
- <https://www.nfhs.org/articles/the-case-for-high-school-activities/#chapter1>
- <https://www.viewsonic.com/library/entertainment/is-esports-sport/>
- <https://www.roundhillinvestments.com/research/esports/esports-viewership-vs-sports>
- <https://onlinegrad.syracuse.edu/blog/esports-to-with-traditional-sports/>
- https://www.espn.com/esports/story/_/id/24062274/overwatch-league-comes-espn-disney-abc
- <https://www.nasef.org/resources/parents/>
- https://educause.zoom.us/rec/play/u3jwDnSWn0WuffF5GxE29f-I2y2PqBicLv2melz0KflPZXqWmDffge8s6EyX9oHi6LGcoiocyDFYj2MN.L_j77SG9EbDxc-JO?continueMode=true&_x_zm_rtai d=qEuhrEw6SoaSX401z16jwA.1633721847142.31bd790bc17e4a51427b13683395fdda&_x_z m_rhtaid=287
- <https://dotesports.com/news/i-got-trained-by-a-professional-league-of-legends-coach-and-here-s-what-i-learned>
- <https://www.eduporium.com/blog/high-school-esports-benefits-and-starting-an-esports-team/>

- <https://stemtropolis.com/benefits-of-esports-in-schools/>

5. Stakeholder Group(s) Involved

GISH, Success Academy

6. Summary

Teens are all about gaming. In 2018, the Pew Research Center reported that 97% of teen boys and 83% of teen girls played video games. Some of these teens are involved in school sports and clubs. Many, however, are not. By offering esports as an extracurricular activity, schools reach students who often are otherwise disengaged from the school community.

7. Fiscal Impact

Amount: Capital Equipment Expenses: \$69,016
Extra Standard Assignment to be analyzed and approved using our normal process this spring.

Source: Capital Equipment: ESSER III ELO programming.

Details:

Item	Quantity	Cost	Total
Omen Computers	22	\$1,979.00	\$43,538.00
Omen Monitors	22	\$275.00	\$6,050.00
Omen Headsets	22	\$71.00	\$1,562.00
HyperX Keyboards	22	\$99.00	\$2,178.00
HyperX Mice	22	\$55.00	\$1,210.00
Mousepads XL	22	\$30.00	\$660.00
Purple Chairs	22	\$319.00	\$7,018.00
Game Accounts	100	\$20.00	\$2,000.00
New Switch	1	\$4,800.00	\$4,800.00

8. Person(s) Responsible for Implementation

Cory Gearhart
Benjamin Marten
Ken DeFrank

9. Implementation Plan

▲ Monitor/ Evaluate

Actions:

Timeline:	Purchase equipment December 2021 Setup, Install equipment March 2022 Begin Club April 2022
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▲ **Board or Committee Report/Follow-Up**

Actions:	Follow-up with a report for the F&F committee in 1 year.
Date for follow up:	December 2022

GIPS Competitive E-Sports



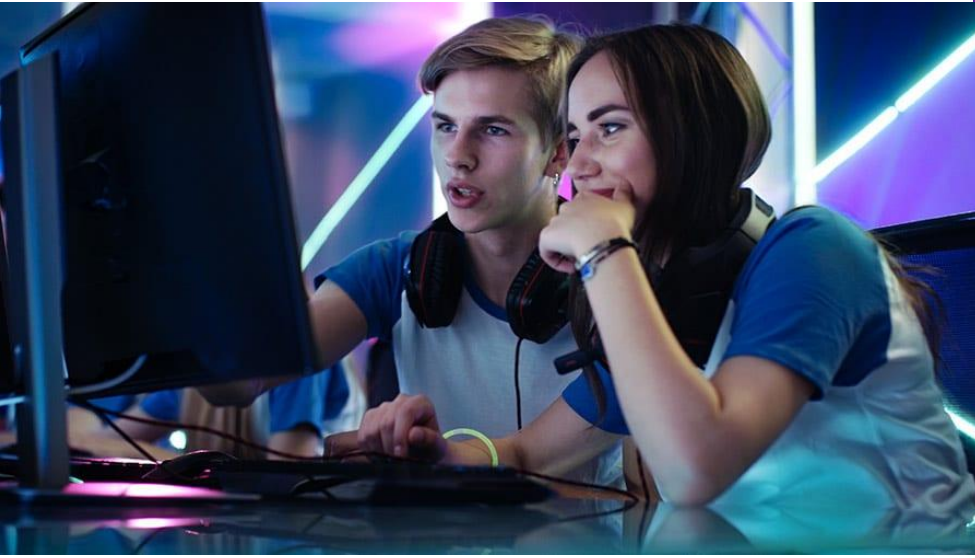
What are E-Sports?



Is it a sport?



Connecting students to the School Community



Teens are all about gaming. In 2018, the Pew Research Center reported that 97% of teen boys and 83% of teen girls played video games. Some of these teens are involved in school sports and clubs. Many, however, are not. By offering esports as an extracurricular activity, schools reach students who often are otherwise disengaged from the school community.

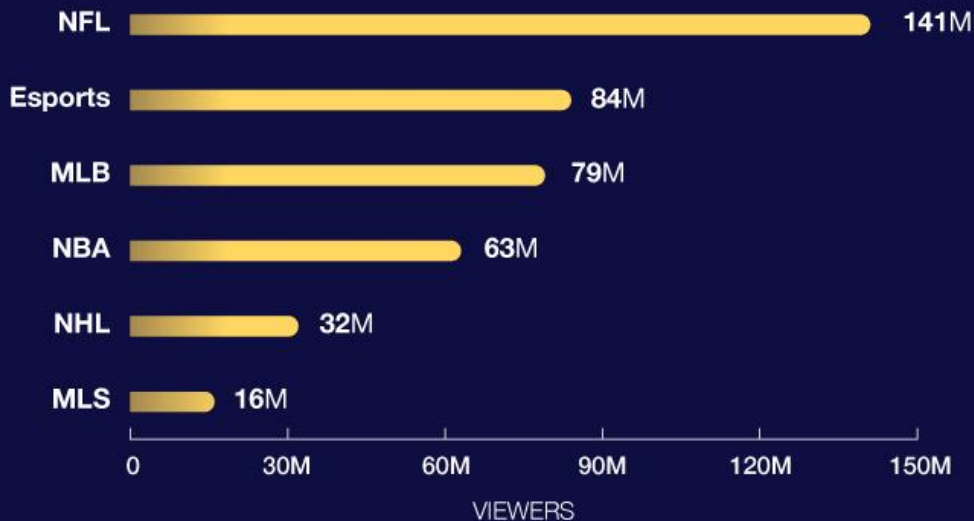
“ Viewership of traditional sports is declining, while that of esports is skyrocketing. The boom is so significant that almost every major popular video game on the market currently has some type of pseudo-professional circuit (yes, even Farming Simulator 2019).”

-[Harvard International Review 2020](#)

ESPORTS VIEWERS IN THE UNITED STATES



In the U.S., esports will have more viewers than every professional sports league but the NFL by 2021.



Source: <https://www.slideshare.net/ActivateInc/activate-tech-media-outlook-2018>

Created by MBA@Syracuse, Syracuse University's online MBA program

100 million

The League of Legends World Championship in 2019 was a record-breaking esports event, boasting over 100 million viewers. In comparison, the Super Bowl that same year had 100.7 million viewers across the NFL's digital properties and CBS.

Equity






We know how beneficial sports are to our students. Many athletes are also interested in video games, however, the target audience of e-sports are the students that are not interested in sports, and will never participate on an athletic sport team.

Activities Foster Success in Later Life. Participation in high school activities is often a predictor of later success – in college, a career and becoming a contributing healthy member of society.

Join Other High Schools

More than 40 other high schools in Nebraska participate in E-Sports

More than 1500 High School E-sports organizations around the country.

	Fremont	Seth Nickolaison	seth.nickolaison@fpsmail.org
	Gering	Rick Marez	rmarez@geringschools.net
	Grand Island Northwest	Matt Hinkel	mhinkel@ginorthwest.org
	Gretna	Kim Ingraham-Beck Jacob Klein Ian Meador	kingraham@gpsne.org jklein@gpsne.org imeador@gpsne.org
	Hay Springs	Larel Reimann Melissa Sommerville	larel.reimann@hshawks.com melissa.sommerville@hshawks.com

E-Sports is not just 'playing video games'

- Professional E-Sport players get the same visa when coming to the United States as any sport athlete
- There are more than 100 Colleges around the nation offering scholarships for e-sport players worth more than \$16 Million combined
- Within the E-Sport umbrella there are a number of career opportunities and ways to become college and career ready
- It takes an amazing amount of talent, practice, stamina, and intelligence to participate competitively
- E-sports have identical *social* benefits to athletic sports, and often include a number of students that would never try out for an athletic sport

E-Sports and Soft Skills

More than just the game

- Working with others
 - Social Skills
 - Strategic thinking and planning
 - Managing success and failure
 - Time management
 - Pro-Social values
-

Not 'just' video games

A professor studying the impact of e-sports on STEM and Academics generally



Not ‘just’ video games

A journalist experiences coaching
by an e-sport professional

“In closing, Nico shared the “full scope” of the coaching he gives players if they want to reach Challenger or higher—and it’s truly comprehensive. Diet, exercise, and more are included, and in esports, that’s only becoming more and more common...”

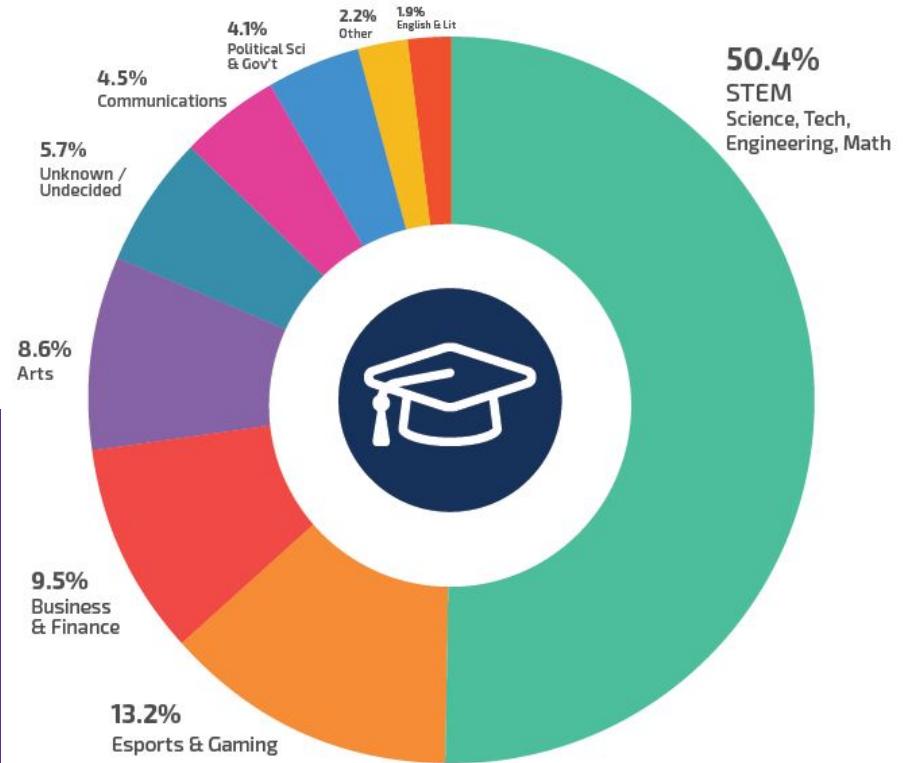
E-Sports and STEM



College and Career Ready

Colleges offer scholarships to recruit e-sport players

Study Preferences of Aspiring Esports Players Seeking Collegiate Esports Scholarships



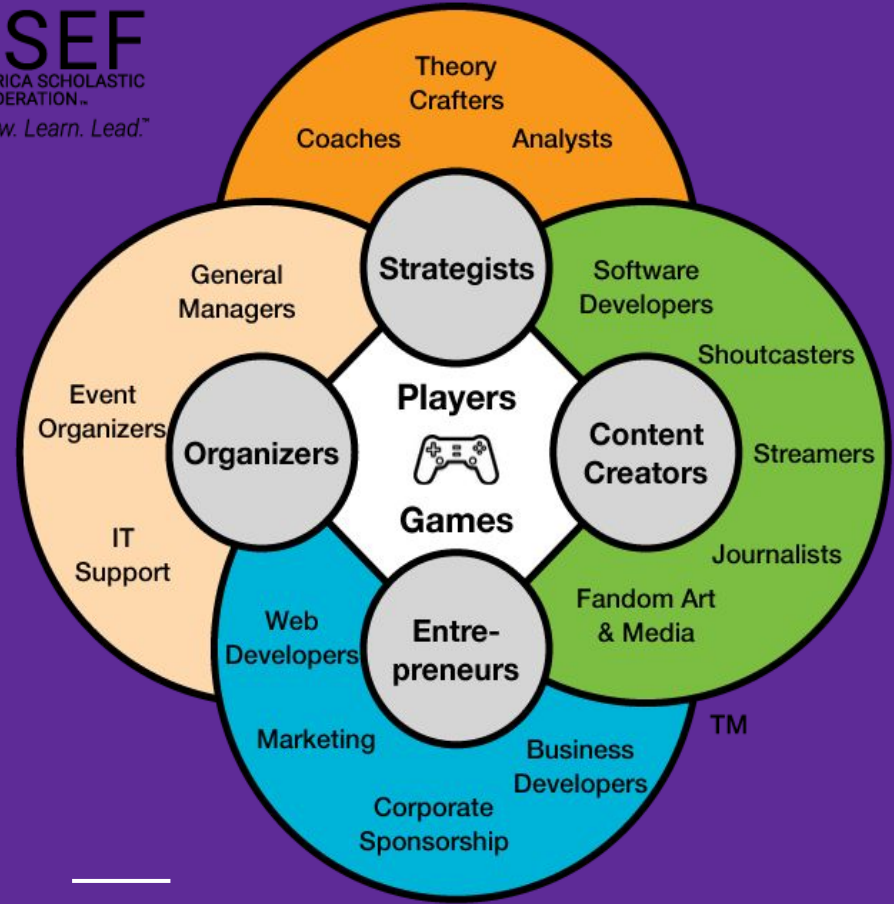
The Correlation Between Esports and Desired College Majors. February 4, 2020
Shawn Smith - <https://gyo.gg/article/correlation-between-esports-and-education-majors/>





NASEF
NORTH AMERICA SCHOLASTIC
ESPORTS FEDERATION™
Game. Grow. Learn. Lead.™

Not just the Players



Resources

- <https://hir.harvard.edu/esports-part-1-what-are-esports/>
- https://resources.newzoo.com/hubfs/Reports/Newzoo_2018_Global_Esports_Market_Report_Excerpt.pdf?submissionGuid=b655872f-663d-4b81-80a4-5fb99aef5f2b
- https://www.nfhs.org/media/1020194/parents_esports_guide.pdf
- <https://www.viewsonic.com/library/education/esports-schools-good/>
- <https://www.nfhs.org/articles/the-case-for-high-school-activities/#chapter1>
- <https://www.viewsonic.com/library/entertainment/is-esports-sport/>
- <https://www.roundhillinvestments.com/research/esports/esports-viewership-vs-sports>
- <https://onlinegrad.syracuse.edu/blog/esports-to-with-traditional-sports/>
- https://www.espn.com/esports/story/_/id/24062274/overwatch-league-comes-espn-disney-abc
- <https://www.nasef.org/resources/parents/>
- https://educause.zoom.us/rec/play/u3jwDnSWn0WuftF5GxE29f-l2y2PqBicLv2melz0KflPZXqWmDffge8s6EyX9oHi6LGc oiocyDFYj2MN.L_j77SG9EbDxc-JO?continueMode=true&xzm_rtaid=qEuhrEw6SoaSX401z16jwA.1633721847142.31bd790bc17e4a51427b13683395fdda&xzm_rhtaid=287
- <https://dotesports.com/news/i-got-trained-by-a-professional-league-of-legends-coach-and-heres-what-i-learned>
- <https://www.eduporium.com/blog/high-school-esports-benefits-and-starting-an-esports-team/>
- <https://stemtropolis.com/benefits-of-esports-in-schools/>
-



Angela Amack
Legislative Consultant
1512 Skyline Drive
Lincoln, NE 68506
402-430-1869
angelaamack@gmail.com

November 29, 2021

To: Dr. Tawana Grover
Grand Island Public Schools

From: Angela Amack
Legislative Consultant

It is my understanding that I will be representing Grand Island Public Schools on matters of interest before the Nebraska Unicameral during the 2022, 2023 and 2024 calendar years. It is further my understanding that the fee for my services will be \$36,361 in 2022, \$37,452 in 2023 and \$38,576 in 2024 plus an annual lobby registration fee that is determined by the Legislature. Annually, the fee will be payable in four quarterly payments. Payments will be due on the first of each month of January, April, July and October. It is also my understanding that actual and necessary expenses incurred by myself shall be included as part of the compensation noted above. Finally, if a conflict between clients should arise and cannot be resolved on a specific matter, it will be resolved in favor of the client that I have served for the longest period of time.

If this is your understanding of our agreement, please sign on the line indicated below, retain a copy for your files and return the original to me.

Angela Amack
Lobbyist

Dr. Tawana Grover
Superintendent,
Grand Island Public Schools

Ombudsman Program Alternative Education Services Agreement

This Agreement is made and entered into this _____ day of _____, 2022, by and between Ombudsman Educational Services, Ltd., an Illinois corporation whose address is 28100 Ashley Circle, Suite 102 Libertyville, Illinois 60048-1359 (“Ombudsman”), and the Grand Island Public Schools, whose address is 123 South Webb Road, Grand Island, NE 68802-4904 (the “District”).

Section 1. Scope of Service Provided.

Ombudsman provides the District an off-campus program intended to reduce drop-out rates, increase graduation rates, increase attendance levels, improve academic performance for the District’s non-traditional learners. The Ombudsman Program helps students progress through academic content courses and pro social skills by offering differentiated instruction of standards-based curriculum in a technology rich environment to improve success toward course completion, test performance and persistence to graduation.

Ombudsman provides an opportunity for all students, regardless of referral reason. Ombudsman accepts all students, including students with disabilities, English language learners, and students that may have had significant academic, attendance or behavioral issues in the past.

1.1 Student Identification and Referral. Working with Ombudsman, the District identifies students who may benefit from the program. An initial program orientation is conducted with the student, parent, Ombudsman center director and a District representative, if and when necessary.

1.2 Student Population. Students referred to Ombudsman are typically over-age, under credit and/or academically behind due to skill deficiencies, attendance/truancy issues, disruptive behaviors, suspension, expulsion, and/or other factors.

Of the student population described herein, the percentage of concurrently enrolled students with an IEP or 504 shall not exceed 15% of total slots purchased.

1.3 Change in Student Population. During the term of this agreement, should the needs of referred students exceed the scope of services described herein, the District agrees to collaborate with Ombudsman to discuss the impact on staffing and additional costs to be paid by the District as a result of the change in Student Population.

1.4 Special Population Students. Student subgroups, such as those classified as English Language Learners and Students with Disabilities (Section 504 or Special Education) who have been previously identified by the District will be so designated on the Student Profile. The District will indicate the student’s subgroup as part of the Ombudsman intake process.

1.5 Course, Credit and Graduation Requirements. The District completes the Student Profile upon each student referral, which identifies courses and projects graduation for a student. The District should also include the student’s current course schedule and transcript prior to enrollment in the Ombudsman program. Students who are unable to fulfill the referring District’s graduation requirements may be eligible at the District’s discretion to receive an Ombudsman diploma. The Ombudsman diploma is recognized and accredited as a high school diploma by the Middle States Commission (MSCES) and Cognia.

- 1.6 Assessments.** Upon enrollment Ombudsman assesses all students in reading, writing and mathematics. Students enrolled in the Ombudsman program will take all required high stakes and end of course assessments.

Any necessary placement identification or eligibility assessments for special programs will be provided solely by the District, such as English Language Proficiency scores and language proficiency levels, and evaluations determining or relating to a student's disability. Timely receipt of evaluations and special program eligibility and information is used by Ombudsman to ensure students receive appropriate services and instructional modifications immediately upon enrollment. The District retains responsibilities for all evaluations, reevaluations and independent evaluations under the Individuals with Disabilities in Education Act ("IDEA") and Section 504 of the Rehabilitation Act ("Section 504").

- 1.7 Instruction.** Each student receives instruction in the courses identified on the Course Schedule utilizing online instructional components, print-based and multimedia resources driven by a standards-based curriculum, teacher-led instruction and, when appropriate, work study, community service and volunteer opportunities. Ombudsman requires all students, regardless of academic level or ability, or language proficiency level to master grade-level coursework; unless otherwise indicated on an Individualized Educational Plan for Students with Disabilities.

- 1.8 Evaluation.** Each student's progress is evaluated daily, weekly, monthly and quarterly by the teaching staff. Students must demonstrate proficiency in coursework and meet minimum attendance or seat time requirements to earn credit or to be recommended for promotion to the next grade level. Promotion recommendations, coursework completion and credits earned are documented and provided to the District.

- 1.9 Staff.** Ombudsman will provide staffing that will include a combination of the following positions: certified teacher, special education teacher, social worker or behavior intervention/support specialist, instructional assistant, school resource officer or security officer or other, and site director. Ombudsman will consult with the district to determine staffing needs and positions based on student population and trends. Ombudsman staff will be Crisis Prevention Institute (CPI) trained and certified to aid in behavior intervention. All personnel hired or assigned by Ombudsman shall be Ombudsman employees for all purposes and not District employees for any purpose. Ombudsman shall be solely responsible for (i) selecting and hiring its employees; (ii) paying all wages, health and retirement benefits, insurance, and all applicable employee and employer taxes; (iii) supervising, evaluating, promoting and disciplining its employees; and (iv) managing the employees' conduct, including the method by which the employees carry out their work.

The District acknowledges that the Ombudsman staff employed at the learning center are an integral part of Ombudsman's operation. Therefore, during the term of this agreement, the District agrees that it will not solicit for employment the staff of Ombudsman. However, nothing in this clause will prevent Ombudsman staff from responding to public advertisements for positions available during or after the term of the Agreement. The District would encourage staff to provide adequate notice so that a replacement may be found.

If the District believes that the performance or conduct of any person employed or retained by Ombudsman to perform any services hereunder is unsatisfactory or is not in compliance with the provisions of this Agreement, the District will notify Ombudsman, identifying the

conduct or performance in writing and providing all information and support necessary to substantiate and sustain any personnel action requested by the District, if any. Ombudsman will promptly address the performance or conduct of the reported person in accordance with Ombudsman's disciplinary policies.

- 1.10 Transportation and Additional Services.** The District will be responsible for any student transportation, food services if needed, coordinating any student placement for the work study/community service and/or vocational classes and any social services/counseling required for students whom the District feels would benefit from enrollment at Ombudsman for academic services. Ombudsman will assist the District's implementation of these matters within reasonable parameters.

Section 2. Implementation for the District.

- 2.1 Learning Center.** Through consultation with District personnel, Ombudsman will provide one Ombudsman learning center(s) located in the District that creates a positive, professional learning atmosphere. Ombudsman will consult with District personnel and ensure that the learning center meets local zoning requirements and applicable codes for operation. Ombudsman will provide the resources and materials reasonably needed to support the site. The learning centers will meet the necessary requirements to serve 70 students from grades six (6) through twelve (12) in a four and one-half-hour Program.
- 2.2 Staffing.** Ombudsman will provide staff, based upon average daily attendance, to operate the learning center between the hours of 7:00 AM and 5:00 PM, maintaining a student/staff ratio of approximately 12:1 during the majority of the school day.
- 2.3 Educational Settings.**
- 2.3.1** Ombudsman will schedule two learning sessions per day as enrollment dictates with 15-30 minutes between sessions. To the extent that it is reasonably possible, Ombudsman will balance the learning sessions to maintain approximately 35 students in each session.
 - 2.3.2** If Ombudsman and the District mutually agree, the District may refer additional students beyond the District's initial purchased slots. Billing for these additional slots would be based upon the cost outlined below in Section -3- of this Agreement.
 - 2.3.3** The learning center will operate based on the District's calendar for all school years during the term of this Agreement.
 - 2.3.4** Ombudsman will provide its standards-based curriculum correlated to the Nebraska State Content Standards, as the foundation of its academic program. The foundation will be supplemented with other materials to help students work towards meeting District, national and state requirements for graduation and/or promotion. Ombudsman will implement a Social Emotional Learning curriculum.
 - 2.3.5** If a student demonstrates, through actions or behavior while in the learning center, that he/she is no longer committed to the program's expectations despite Ombudsman's staff's reasonable efforts to help the student regain commitment, then Ombudsman reserves the right to terminate the student's enrollment. In

addition, if a student poses a danger to themselves, other students, or staff members, then Ombudsman may terminate the student's enrollment. Documentation of any incidents under this paragraph and efforts employed to help the student regain commitment will be provided to the District upon request.

2.4 Services for Students with Disabilities. Ombudsman can serve as the academic component of an Individual Education Plan (IEP) or 504 plan for certain students identified by the District as needing special education services or accommodations for disabilities only on the following terms:

- (i) The District must have determined and documented that Ombudsman is to serve as the academic component for referred students.
- (ii) The District, parent and student must acknowledge that the student will be held to the same expectations of the Ombudsman Program related to academic engagement, attendance, consideration for others and learning center general rules, as students enrolled in the Ombudsman Program.
- (iii) The District will provide Ombudsman with a copy of the student's current IEP or 504 plan which will be maintained as set forth in section 2.8.
- (iv) The District may assign a certified special education instructor employed by the District to periodically visit students who have an IEP and are placed in the Ombudsman Program for academic services. The District's certified special education instructor may also work with Ombudsman's instructional staff regarding certain adjustments related to curriculum and instruction, academic services, and behavioral supports that are within Ombudsman's capabilities and general academic strategies.
- (v) Unless otherwise specified within this agreement, the District will be required to provide any consult and/or direct service minutes to students that must be completed by a certified special education teacher as set forth by a student's IEP and/or as required by state and federal mandates to fulfill appropriate special education services, case load requirements and student-special education teacher ratios. Should the District require these services be provided by Ombudsman, the District hereby agrees to discuss the impact these additional services may have on scope of program and pricing. Additional IEP or 504 plan services, including but not limited to all related services, supports, accommodations, or modifications required by a student's IEP or 504 plan must be administered by the District unless specifically agreed otherwise.
- (vi) The District will maintain all obligations with respect to procedural and substantive compliance with state and federal special education and student disabilities laws and with the obligation to provide the student with a Free and Appropriate Public Education.
- (vii) If a dispute arises between the District and a parent of a child, who qualifies as disabled under the IDEA or Section 504 of the Rehabilitation Act, and who is enrolled in the Ombudsman program, then the District will

be fully responsible for providing the parent with due process and defending any action.

2.5 Reports. The District is responsible for any and all data entry into data system required by the District or state unless otherwise specified in this Agreement. Ombudsman will provide the District reports, including, but not limited to, the following:

2.5.1 Student attendance on a weekly basis.

2.5.2 Student report cards at the conclusion of the 1st and 3rd quarters and transcripts at the conclusion of the 1st and 2nd semesters.

2.6 Administrative Support Services

2.6.1 The local Ombudsman learning center(s) will be supported by Ombudsman regional and divisional personnel including operations, curriculum and instruction, facilities, technology, student services, human resources, integrity assurance, data integrity, financial services and district and public relations teams.

2.6.2 The Ombudsman learning center director and other members of the Ombudsman administrative team, as needed, will regularly meet/conference with the District's designated administrative team to review the satisfaction of students, parents and District staff with the program.

2.7 Program evaluation. The program's effectiveness is to be evaluated based upon criteria determined jointly by Ombudsman and the District. To facilitate evaluation, the District agrees to provide data to Ombudsman in a timely manner regarding demographic information, prior academic achievement, transcripts, state achievement test scores and graduation data for students enrolled at an Ombudsman site as well as any data for students that return to the District to measure success after enrollment in the program. Ombudsman will provide a process for collecting such data. Ombudsman will secure the signed authorization of a student's parent or legal guardian (or the student if over 18 years of age) authorizing the District to give a student's education records to Ombudsman. Once compiled, Ombudsman will report the results to the District at an agreed upon timeline. Ombudsman agrees that it will comply with all privacy provisions of state and federal law concerning student records.

2.8 Data and Records. Ombudsman staff has a legitimate educational interest in the students enrolled in their program. Therefore, the District may disclose necessary educational records of students enrolled in Ombudsman without requiring parental consent. Ombudsman agrees to maintain student records and data in compliance with all applicable laws and regulations, including all applicable state and federal privacy laws, such as the Family Educational Rights and Privacy Act ("FERPA").

2.9 Insurance. Ombudsman shall obtain and maintain during the life of this Agreement (and shall provide certificates or endorsements to District as proof of coverage) at its own expense and from an admitted insurer authorized to operate in Nebraska, the following insurance coverage: (i) Workers' Compensation coverage at the applicable statutory limits and Employer's Liability coverage in an amount of not less than \$1,000,000 per accident; and, (ii) General Liability Insurance as shall protect Ombudsman, its officials, officers, directors, employees, contractors, volunteers and agents from claims which may arise from services

performed under this Agreement, whether the services are performed by Ombudsman, by the District, its officials, officers, directors, employees, contractors or agents or by anyone directly or indirectly employed by any of them, with coverage that shall not be less than \$1,000,000.

Section 3. Contract Terms

3.1 Contract Period. The initial term of this Agreement shall be for the 2022-2023 school year. Unless the District notifies Ombudsman of non-renewal prior to March 30, 2023, this Agreement shall automatically renew for the 2023-2024 school year, and if this Agreement has so renewed, unless the District notifies Ombudsman of non-renewal prior to March 30, 2024, this Agreement shall automatically renew for the 2024-2025 school year.

3.2 Costs.

3.2.1 Billing Based on Slots Purchased. The District hereby agrees to purchase 70 slots herein defined as the maximum number of concurrently enrolled students in the program on any day of the term of this Agreement. In addition, more than one student may fill a slot during the course of the school year. Slots are the District's commitment to the program and therefore the District should keep the slots filled at all times as billing will be based upon the number of slots purchased in this Agreement

3.2.2 2022-2023: The District's cost will be \$649,880 or a per slot cost of \$9,284 per slot for 70 slots.

3.2.3 2023-2024: If applicable, the District's cost will be \$669,410 or a per slot cost of \$9,563 per slot for 70 slots.

3.2.4 2024-2025: If applicable, the District's cost will be \$689,500 or a per slot cost of \$9,850 per slot for 70 slots.

3.3 Additional Students. If additional students are referred pursuant to Section 2.3.2 above, the additional cost will be \$1,200 per student per month or \$80 per day for partial months of entry/exit, whichever is less.

3.4 Payment Schedule. The District will be invoiced in four equal amounts in August, October, January and March. If this Agreement remains in effect for subsequent school years, the District will be invoiced for the annual payment in four equal amounts in August, October, January and March. Payment is due within thirty days from the date of the invoice. Payment to Ombudsman shall be made via Automated Clearing House (ACH).

3.5 Slot Usage and Attendance. The District will be provided with data on slot usage and attendance on a weekly and monthly basis to support the District in keeping the slots filled at all times. The District can fill a slot(s) whenever an opening(s) occurs during the academic year.

Section 4. Dispute Resolution

4.1 Good Faith Conference. The Parties agree that, in the event of a dispute, each Party will meet in person with the other Party in a good faith effort to resolve the dispute prior to

mediation or arbitration. The good faith conference will be held in the city of the District and will involve individuals with authority to consider and agree on proposals to resolve the dispute, even if ultimate approval may be needed by the District's school board or other governing entity. The Parties' goal is to avoid the additional conflict resolutions methods detailed below by meeting in person in advance and attempting to resolve any issues between the Parties themselves.

4.2 Mediation. If a dispute is not resolved by a good faith conference, before any arbitration (see below) may be filed by either Party, one Party may request the other Party to participate in mediation of the dispute through a mutually agreed upon mediator. Participating in mediation is a mandatory event (condition precedent) before an arbitration may be brought.

4.3 Binding Arbitration.

4.3.1 In the event of a dispute between the Parties continuing after mediation, they agree that all disputes will be resolved through arbitration and not in court. If any Party is forced to bring a motion to compel arbitration in court and that motion is granted, then the moving Party is entitled to recover all attorneys' fees and costs related to the court action, and the Parties agree that either the court or arbitrator is authorized to grant those fees as part of a sanction or award against the non-moving Party.

4.3.2 All controversies, claims, demands or disputes arising out of or relating to this Agreement will be resolved by arbitration by a neutral arbitrator. To initiate this process, the Party requesting arbitration must send the other Party written notice demanding arbitration (the "Demand").

4.3.3 The arbitration will be governed by the rules of the American Arbitration Association ("AAA") and will be before a single arbitrator. The selected arbitrator must be an attorney with a background in education services.

4.3.4 In any arbitration proceeding, each Party must submit or file any claim that would constitute a compulsory counterclaim (as defined by the then current rule 13 of the Federal Rules of Civil Procedure) within the same proceeding as the demand to which it relates. Any claim not submitted or filed as required is forever barred. The arbitrator may not consider any settlement discussions or offers that might have been made by either Party subject to the arbitration. The Parties agree that in the arbitration proceeding there will be a limit of a single deposition on each side and no exchange of information by way of interrogatory.

4.3.5 The arbitration hearing will be held in the State whose law governs this Agreement, at a mutually agreeable location. A hearing must be scheduled within sixty (60) days of the date of Demand. The arbitrator must render his or her decision within thirty (30) days of the close of the arbitration hearing record. The hearing record must close within ninety (90) days of the presentation of the Demand. Any arbitrator selected by the AAA to decide the dispute must agree to this time-line prior to accepting the selection.

4.3.6 The Parties further agree that the award may be appealed pursuant to the AAA's Optional Appellate Arbitration Rules ("Appellate Rules"); that the award rendered by the arbitrator must, at a minimum, be a reasoned award; and that the award will

not be considered final until after the time for filing the notice of appeal pursuant to the Appellate Rules has expired. Appeals must be filed within thirty (30) days of receipt of the award, as defined by Rule A-3 of the Appellate Rules, by filing a Notice of Appeal with the AAA. Following the appeal process, the decision rendered by the appeal tribunal may be entered in any court having jurisdiction thereof. If either party takes an appeal, then the award will be final only in accordance with the AAA rules.

4.4 Continued Performance.

4.4.1 General. Each Party agrees that it will, unless otherwise directed by the other Party, continue performing its obligations under this Agreement while any dispute is being resolved; provided, that this provision will not operate or be construed as extending the term of this Agreement or prohibiting or delaying a Party's exercise of any right it may have to terminate this Agreement as expressly provided herein.

4.4.2 Non-Interruption of Service. The Parties acknowledge and agree that any interruption to the services provided under this Agreement will cause irreparable harm and would adversely impact the ability of the Parties to carry out the mission of this Agreement, in which case an adequate remedy at Law would not be available. Ombudsman expressly acknowledges and agrees that, pending resolution of any dispute, it will not deny, withdraw, or restrict services under this Agreement, and the District expressly acknowledges and agrees that, pending resolution of any dispute, the District will not withhold payment due under this Agreement.

Section 5. Miscellaneous

5.1 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of Nebraska, and time shall be considered of the essence for this Agreement.

5.2 Non-Discrimination. Ombudsman agrees to comply with the District's non-discrimination policies and with all applicable federal and state laws prohibiting discrimination in educational programs.

5.3 Mandatory Reporting. Ombudsman agrees to comply with all state and federal laws governing the mandatory reporting of child abuse.

5.4 Entire Agreement. This Agreement constitutes the entire understanding between Ombudsman and the District, and supersedes all other agreements, whether written or oral, with respect to the subject matter hereof.

5.5 Separate Execution. This Agreement may be executed in separate counterparts (including by means of computer or telephonic facsimile), each of which is deemed to be an original and all of which taken together constitute one and the same agreement.

5.6 Inurement of Benefits/No Third-Party Beneficiaries. All covenants and agreements contained in this Agreement by or on behalf of any of the parties hereto shall bind and inure to the benefit of the respective successors and permitted assigns of the parties hereto whether

so expressed or not. This Agreement does not create, invest, or provide, and is not intended to create, invest or provide, any rights or remedies to any non-parties to this Agreement.

5.7 Amendment. The provisions of this Agreement may be amended or waived only with the prior written consent of the District and Ombudsman.

5.8 Start of Services; Delays in Opening. Ombudsman will begin providing services under this Agreement in the learning center facility on the first day of school per the District's calendar and shall continue providing services through the conclusion of the 2021-2022 school year, and, if the applicable options are exercised, shall continue through the 2025 or the 2024-2025 school year, as applicable. The District hereby acknowledges, however, that there are factors beyond Ombudsman's control that could delay the opening of Ombudsman's facility(s), including, but not limited to, delays in obtaining needed permits, inspections and approvals. Ombudsman agrees to notify the District of any potential delay as soon as it becomes aware of the potential delay. The District agrees to collaborate with Ombudsman in developing alternatives agreeable to both Parties, such as a temporary off-site location, temporary use of a District property, etc.

5.9 Progress Updates. If this agreement is executed less than 120 days prior to the first day of school per the District's calendar, the District and Ombudsman will discuss the start-up process and benchmarks to have the facility(s) ready on time. At an agreed upon frequency, Ombudsman will provide the District with updates on the progress of the facility(s). If the timeline/process shifts causing a potential delay in opening on time, Ombudsman will notify the District and the District agrees to discuss the status and alternative options amenable to both parties.

5.10 Confidentiality.

5.10.1 This Agreement applies to all Confidential Information disclosed from one Party (the "Disclosing Party") to the other (the "Recipient"), as of the Effective Date of this Agreement and does not affect or supersede or novate any prior Agreement, which applies only to information up until the Effective Date of this Agreement.

5.10.2 For the purposes of this Agreement, the term "Confidential Information" shall mean without limitation, ideas, concepts, plans, designs, marketing techniques, sales techniques, forecasts, products, technology, methods, procedures, pricing, costs, cost reports, customer prospects, designs, computer systems, passwords, computer software, procedures, methods, formulae, financial statements, assets, liabilities, revenues, business methods, marketing information, marketing methods, acquisition plans, contract terms, contract negotiations, compensation information, structures and plans, employee responsibilities and duties, copyright, trademark and patent applications, all business and technical information, data, know-how, costs, projections, samples, revenue projections, business plans, clinical protocols, formulae or other information which are owned or are in the possession of one or more of the Parties to this Agreement, disclosed by one or more of the Parties to the other, directly or indirectly, in writing or orally. Confidential Information does not include information that:(a) is or subsequently becomes part of the public domain through no fault of the Recipient (defined below); (b) is received from a Third Party under no obligation of confidentiality to the Disclosing Party and who has a lawful right to disclose the information; (c) was known by the Recipient prior to the time of first disclosure by the Disclosing Party, as demonstrated by written

documentation; or (d) is independently developed by the Recipient without the aid, application or use of the Confidential Information, as demonstrated by written documentation.

- 5.10.3** Each Party agrees not to use the Confidential Information received for any purpose other than in connection with the services provided herein. The Recipient agrees to limit disclosure of the Confidential Information to its employees, officers, directors, Affiliates and consultants with a bona fide need to know, but only to the extent necessary in connection with the services. All individuals receiving access to the Confidential Information must previously have entered into a confidentiality agreement with the Recipient or otherwise be bound under terms at least as restrictive as those contained herein.
- 5.10.4** Recipient shall hold Confidential Information in strict confidence and agrees to take all reasonable efforts to prevent disclosure of any Confidential Information to persons outside of its own organization and unauthorized use for a period of five (5) years or in the event that the Confidential Information also constitutes a trade secret, then as long as it remains a trade secret under applicable law.
- 5.10.5** Any materials or documents of one Party that are furnished to the other Party will be promptly returned to the Disclosing Party, accompanied by all copies of the documentation made by the Recipient, at the Disclosing Party's request, except that one copy of any written information may be retained by the Receiving Party in legal archives.
- 5.10.6** This Agreement is binding upon and for the benefit of the Parties, and the right to the Confidential Information granted to the Recipient may not be assigned. This Agreement shall not be construed to grant any license or other rights except as specified herein. Each Disclosing Party warrants that it believes that (a) it is the owner or licensee of its Confidential Information or otherwise has the right to disclose the Confidential Information in its possession and (b) it has the right to enter into the Agreement without any breach of its obligations to others. Each Disclosing Party makes no other warranty relating to the Confidential Information and the use to be made thereof by the Recipient and disclaims all implied warranties.
- 5.10.7** The Parties agree that the disclosure of Confidential Information by recipient without the Disclosing Party's written permission may cause the Disclosing Party irreparable harm and that any breach of this Agreement may entitle a Party to injunctive relief, in addition to any other legal remedies available to it, in any court of competent jurisdiction prior to arbitration being filed.
- 5.10.8** In the event that any Confidential Information is requested from a Recipient by legal process, such as a subpoena or a request for production, is required to be disclosed by law, or pursuant to the direction of a court or government agency ("Request"), the Recipient must provide the Disclosing Party with prior written notice of the Request within two (2) business days and shall not disclose the Confidential Information absent consent of the Disclosing Party. The Recipient and the Disclosing Party agree to take all reasonable efforts, collectively and independently, to limit disclosure of the Confidential information in accordance with the law. If the District receives a request under the Freedom of Information

Act or related State Public Records law, the District will, prior to responding, notify Ombudsman and allow it the opportunity to redact the confidential and proprietary information from the response.

5.11 Termination as a Remedy. If either party is in breach of its obligations under this Agreement, including non-payment, the non-breaching party may terminate this Agreement if the alleged breach is not cured within 60 days after the non-breaching party provides written notice to the breaching party.

5.12 Severability. In case any provision of the Agreement is adjudged invalid, illegal or unenforceable, it shall, to the extent possible, be modified in such a manner as to be valid, legal and enforceable but so as to most nearly retain the intent of the parties, and if modification is not possible, the provision shall be severed from this Agreement, and in either case, the validity, legality and enforceability of the remaining provisions of this Agreement shall not be affected or impaired thereby.

5.13 Notices. All notices, consents and other communications under this Agreement shall be given in writing and will be deemed to have been sufficiently given or served for all purposes as of the date it is delivered by hand, received by overnight courier, or within three (3) business days of being sent by registered or certified mail, postage prepaid to the Parties at the following addresses (or to another address as hereafter may be designated in writing by one Party to the other Party):

If to District: Virgil D. Harden, Exec. Dir. of Business
Grand Island Public Schools
123 S. Webb Rd., P.O. Box 4904
Grand Island, NE 68802-4904
(308) 385-5900 x 144

If to Ombudsman: Binky Michele Jones
Senior Vice-President-Operations
28100 Ashley Circle, Suite 102
Libertyville, IL 60048-1359
bjones@chancelight.com

This Agreement sets forth the business relationship between Ombudsman and the District and is properly executed where indicated below.

District Authorization: _____ Ombudsman Authorization: _____

Name: _____ Name: _____

Title: _____ Title: _____

Date: _____ Date: _____



Renewal Contract Summary for Ombudsman Grand Island Three Year Renewal FY23-FY25

We look forward to our continued partnership with Grand Island Public Schools. Below is a summary of staffing and program components for the proposed three-year alternative education services agreement. Thank you again for allowing us this opportunity to work with the students and families of Grand Island. We are honored to have this opportunity and look forward to helping students succeed.

Staffing

The proposed staffing includes existing staff members at the Ombudsman Grand Island center including content certified teachers, a special education teacher, a behavior support specialist or social worker, center director, and instructional assistant. In addition to the current staffing, a full-time school resource officer or security officer has been added as part of the three-year renewal. Title of this position can change based on student and district needs.

Program Components

- 70 slots with 2 sessions of 35 students
- Grades 6-12
- Full compilation of Ombudsman Alternative Education Services provided
- PBIS, social emotional learning, and wrap around services continuation and integration
- Special education teacher support and management as determined by district
- Safe and secure professional learning center in current offsite location; lease renewed
- Innovative technology including laptops and MS 365 integration for students and staff
- Integration of college and career pathways aligned to the Grand Island Academies

Thank you again for this opportunity. Please let me know if you need additional information.

Binky Michele Jones | Senior Vice President, Operations
Ombudsman Educational Services

A division of *ChanceLight™ Behavioral Health, Therapy & Education*
Changing the Direction of Children's Lives

GIPS BOE NEEDS ANALYSIS



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

Proposal: Mental Health TeleTherapy

Submitted By: Dr. Robin Dexter

Date: Dec. 9, 2021

1. What is the identified need?

- Individual and small group therapy for students in grades pk-12
- GIPS has waiting lists for student to meet with area therapists
- GIPS currently partners with CHI and Heartland Health to provide therapy sessions onsite as well as working with independent providers

2. Administrative Rationale for BOE Agenda Item (*connect to On Track to Thrive 2025 Success Area and Objective*)

Success Area 1.2 - remove barriers to attendance
Success Area 3.1 - positive supports practices

3. Proposed Action

Contract with Enable My Child (EMC) to provide teletherapy services
4 Licensed Therapists to support GIPS needs
Individual sessions added as needed

4. Data/Research Assessed

Social emotional supports to engage students in learning
Family connections

Yale Study (Sept 2021) - "This younger generation has grown up with technology and they are comfortable with FaceTime. Teenagers especially like to offer a curated view of their room," she says. "The younger group has also surprised me. I worked with several children who had not engaged well in person, but they were quite savvy with technology and eager to teach me things online. I had another child recently who wanted to communicate through the Zoom chat, as there were things she felt nervous about saying out loud."

"Certainly, the accessibility and convenience element are important, especially for families that had trouble with attendance,"

5. Equity Analysis

All students needing mental health support are eligible
No fees will be assessed

5. Stakeholder Group(s) Involved

Social Workers, Counselors, School Psychs, SECL Coaches, Rob Bishop

6. Summary

ESSER III Funds are being used to support the social emotional well being of students. Students, staff, and parents report the need for social emotional support. Funds will be used for the 2021-2022, 2022-2023, and 2023-2024 school years.

7. Fiscal Impact

Amount: \$250,000 to \$645,000 depending on need of the next 3 years

Source: ESSER III Funds

Details: Mental Health Support expenditures were approved in the overall ESSER III grant application

8. Person(s) Responsible for Implementation

Dr. Dexter, Mr. Bishop

9. Implementation Plan

▲ Monitor/ Evaluate

Actions: Plan referral process and implement

Timeline: Dec 2021 planning team will meet to implement in Jan 2022
At least monthly meetings with district planning team and EMC

▲ Board or Committee Report/Follow-Up

Actions: Board follow up

Date for follow up: June 2022 BOE Meeting



SERVICE AGREEMENT

WHEREAS, This Service Agreement (the “Agreement”) is made effective as of **January 4, 2022** between Grand Island Public Schools located at 123 South Webb Road Grand Island, NE 68802 herein referred to as “**Customer**” and **Enable My Child Ltd.** Located at 3545 28th St. Astoria, NY 11106 herein referred to as “**EMC**”.

WHEREAS, EMC has agreed to provide services to Customer on the terms and conditions set out in this Agreement, while customer is of the opinion that EMC has the proper and necessary qualifications, experience and abilities to provide Therapy Services (“Services”) to Customer.

NOW, THEREFORE in consideration of the matters described above, the receipt and sufficiency of which consideration is hereby acknowledged, the Customer and EMC agree as follows:

1. Scope of Work

EMC is to provide the Customer with the following Services:

The licensed therapists have been contracted to provide all Services for the duration of each school year occurring during the term established in Section 3 of this Agreement. Services will be provided on the days following the Customer’s board-approved teacher duty calendar.

- a. Provide Full-Time and Part-Time Services:
 - a. (4) Licensed Social Workers for students who are authorized by the Customer, for the remainder of the school year. All services will be provided via teletherapy unless otherwise agreed in writing by both parties.
- b. Provide Hourly Services: EMC will provide Related Services- Mental Health Services on an a referral basis.
 - a. The Services will expressly include the following:
 - i. Providing Mental Health Counseling Services
 - ii. Standardized Assessments, Observations, Data Gathering, and Consultations
 - iii. Maintenance of adequate documentation of all services provided, including without limitation, initial and periodic evaluations, recommended service plan, and responsiveness to services.
 - iv. Participation in applicable meetings, including, but not limited to, evaluations team reports, and individualized education planning meetings, as requested by Customer.

2. Representations and Warranties

- a. EMC has the right and ability to enter into this Agreement and to furnish the Services. Such Services will be performed in a professional and workmanlike manner in accordance with reasonable industry standards.
- b. EMC or, if applicable, its employed or contracted therapists, is duly licensed in the State to practice and to provide the services specified. EMC shall immediately notify the Customer if any applicable license is suspended or revoked or if any applicable licensee is placed on any probationary, provisional or other limited or conditional status.

c. EMC operates as a business, and regularly makes its services available to other clients or the general public and has the customary means and requisites of conducting business.

d. EMC has and shall maintain for itself and for its therapists, whether employed or contracted, professional liability insurance in a minimum amount of \$1 million per claim and \$3 million aggregate, commercial general liability insurance in a minimum amount of \$1 million per occurrence. All insurance that is provided on a claims-made basis shall remain in force for no less than two years after the termination of this Agreement.

e. Customer has the authority to enter into this Agreement and to perform all obligations hereunder.

3. Start Date:

The “Service Start Date” shall mean the earlier of: (i) actual date on which Services are first provided by EMC to Customer under this Agreement, or (ii) thirty (30) days after the Effective Date, if the Effective Date occurs during Customer’s school year, or (iii) thirty (30) days after the first day of Customer’s school year, if the Effective Date does not occur during Customer’s school year.

4. Length of Agreement:

The initial Term of Agreement shall be for one (1) year from the effective date as established in this Agreement. Each Term shall be reviewed annually. Either party must give the other written notice of termination at least sixty (60) days prior to expiration of the then-current Term. Subsequent Terms are subject to rate changes. The initial term, together with any renewal, shall hereinafter be referred to as the “Term.”

5. Termination:

Customer may terminate this Agreement at any time given at least Sixty (60) days advanced written notice. The termination of this Agreement shall be without prejudice to the obligations which one party owes to the other party hereunder as of the time of such termination.

6. Rates and Charges:

- **Full-Time Rates and Charges:**

See “**Enable My Child Services and Rates**”

EMC shall invoice the Customer a per diem rate of Five Hundred Forty-Nine Dollars (\$549.00) per diem, per therapist for the remaining of the current School days/workdays in which school is in session during the term of this Agreement, billed monthly.

* In addition: The Full-Time Therapy Services can include any other tasks, which the Customer and EMC may agree upon from time to time above and beyond the 8-hour workday or in addition to the school calendar. Should Customer require Services in addition to the board-approved teacher duty calendar, Customer will be invoiced at \$100 per hour (\$67.67) @ time and a half.

- **Hourly Rates and Charges:**

See “**Enable My Child Services and Rates**”

Customer agrees to pay EMC the following fees for the Services:

- a. Therapy Services:

Mental Health Counseling Services: Ninety Dollars (\$90.00) per hour for direct services, consultations, meeting attendance, and IEP documentation.

- b. Billable, Incomplete Sessions: EMC shall invoice the Customer for billable incomplete sessions through our Asynchronous Program (HOURLY Services ONLY) at 50% of the customary hourly rate in section A of Hourly Rates and Charges (equivalent to the time/amount of the service planned):
 - i. No Shows: If the child is not present at the session and there is no contact from the family/student before or during a session to cancel, the therapist will make an attempt to reach the school or family via text or phone call. If the call/text is not answered, the session will be invoiced as a billable “no-show”.
 - ii. Billable Cancellations: If a family/staff/student cancels in less than 24 hours from the appointment time and does not want to reschedule or is unable to reschedule based on child or therapist availability, the session will be invoiced as a billable cancellation.
- b. Non-Billable, Incomplete Sessions: EMC shall not invoice the Customer for non-billable incomplete sessions
 - i. Non-Billable Cancellations: If a family/staff/student is unable to participate due to school schedule, holidays or school closure the session will be considered a non-billable cancellation and no charges will be incurred.
- c. Progress Reports: EMC shall invoice the Customer for the progress reports (frequency determined by Customer) at a rate of Thirty Dollars (\$39.00) per report.

Invoicing:

Charges for each of the Services provided shall be billed on a monthly basis by EMC in the month following the delivery of Services. The Customer shall remit the amount specified in any such bill within thirty (30) calendar days after its receipt thereof.

7. Default

Should Customer default in payment of the invoices, EMC retains all rights and remedies available in equity and law for breach of this Agreement.

8. Confidential Information and FERPA

- a. Confidential Information. As used herein, the term “Confidential Information” means all information, in whatever form or medium, and whether or not designated or marked “CONFIDENTIAL,” or the like, which (a) relate to the students of the School, or the products, services or business of Customer and (i) which have not been disclosed by Customer to the general public or (ii) which EMC knows or has good reason to know are not generally known to the general public, (b) are received by Customer from a third party under an obligation of confidentiality to the third party, (c) are derived from the use or application of either of the foregoing, or (d) are created by Customer during the term of this Agreement or are created by EMC pursuant to this Agreement. EMC acknowledges that the Confidential Information constitutes a valuable proprietary asset of Customer, and that EMC shall not, as a result of any disclosure of Confidential Information by Customer to EMC, obtain any right or license to any Confidential Information except as otherwise explicitly specifically provided for herein. EMC agrees that disclosure by Customer of any Confidential Information is made in strictest confidence. EMC agrees that it will not at any time directly or indirectly disclose Confidential Information of Customer to any person or entity outside of Customer or make any use of such Confidential Information in any way, commercially or otherwise, other than as is reasonably required to provide the Therapy Services. EMC agrees not to

allow any unauthorized person access to Confidential Information and to take all action reasonably necessary and satisfactory to protect such Confidential Information.

- b. FERPA. Any personally identifiable information about any student which is disclosed to EMC pursuant to this Agreement, shall be used solely for the stated purposes of the disclosure to fulfill obligations under this Agreement and shall not be re-disclosed to any other party except to persons working for or on behalf of the School who need the information in order to perform their professional responsibilities to the School. Any other re-disclosure of such information by EMC may result in the termination of EMC access to such information for a minimum period of five (5) years from the date of the improper re-disclosure.
- c. Return of Records. Upon expiration or termination of this Agreement, EMC shall deliver to Customer all Customer and School records, notes and data that relate to the Services.

9. Intellectual Property

EMC retains all rights to any materials created or distributed by EMC pursuant to this Agreement. EMC hereby grants to Customer a non-exclusive license to use, reproduce, distribute or create derivative works from any materials created or distributed by EMC pursuant to this Agreement internally within Customer and between it and its affiliates, customers, contractors and others to the extent otherwise permitted or required by law. EMC understands and agrees that the EMC is acting and performing as an independent contractor at all times. EMC is expected to use EMC's own equipment, supplies and tools unless specifically stated otherwise. EMC understands and agrees that it is not an agent or employee of Customer by virtue of this Agreement. EMC will perform the requested services under the general direction of Customer, but will determine, in its reasonable discretion, the manner and means by which the services are accomplished.

The parties agree that this Agreement does not create a joint venture or a partnership between them.

10. No Hire Agreement

In the absence of written consent from EMC, for a period of twelve (12) months after expiration or termination of this Agreement, the Customer agrees not to hire any person who, during the year immediately preceding such hiring, has been an employee or independent contractor of EMC assigned to provide services under this Agreement. Unless otherwise agreed to in writing by EMC, in the event the Customer hires any employee or independent contractor in violation of this Section, the Customer agrees to pay EMC, as liquidated damages, a lump sum equal to four (4) months of the value paid or owed to EMC for the last full month of Services provided by such person under the terms of this Agreement and all other Agreements with other parties.

11. Modifications of Agreement

Any modifications or amendments to this Agreement will be binding if evidenced in writing and signed by each Party.

12. Notice

All notices or demands required by and permitted by terms of this Agreement will be given in writing and delivered to the parties.

13. Time is of the Essence

No extension or variations of this Agreement will operate as a waiver of this provision. Time is of the essence in this Agreement.

14. Integration

This Agreement contains the entire agreement and understanding by and between the Customer and EMC and no representations, promises, agreements or understanding, written or oral, not herein contained shall be of any force or effect.

15. Indemnification

The Customer shall indemnify and hold harmless EMC its officers and employees from and against damages and liabilities but only to the extent caused by the negligent acts, errors or omissions of EMC, or of those for whom EMC is legally liable, which arise out of EMC's performance of its professional services under this agreement.

16. Severability

The provisions of this Agreement shall be deemed severable, and the invalidity or unenforceability of any one or more of the provisions hereof shall not affect the validity and enforceability of the other provisions hereof.

IN WITNESS WHEREOF, the parties, through their authorized representatives, hereto have signed this Agreement as of the day and year first above written.

Customer

Enable My Child, LTD.

Customer Signature

EMC Signature

Printed Name and Title

Printed Name and Title

Date

Date

Customer Signature

EMC Signature

Printed Name and Title

Printed Name and Title

Date

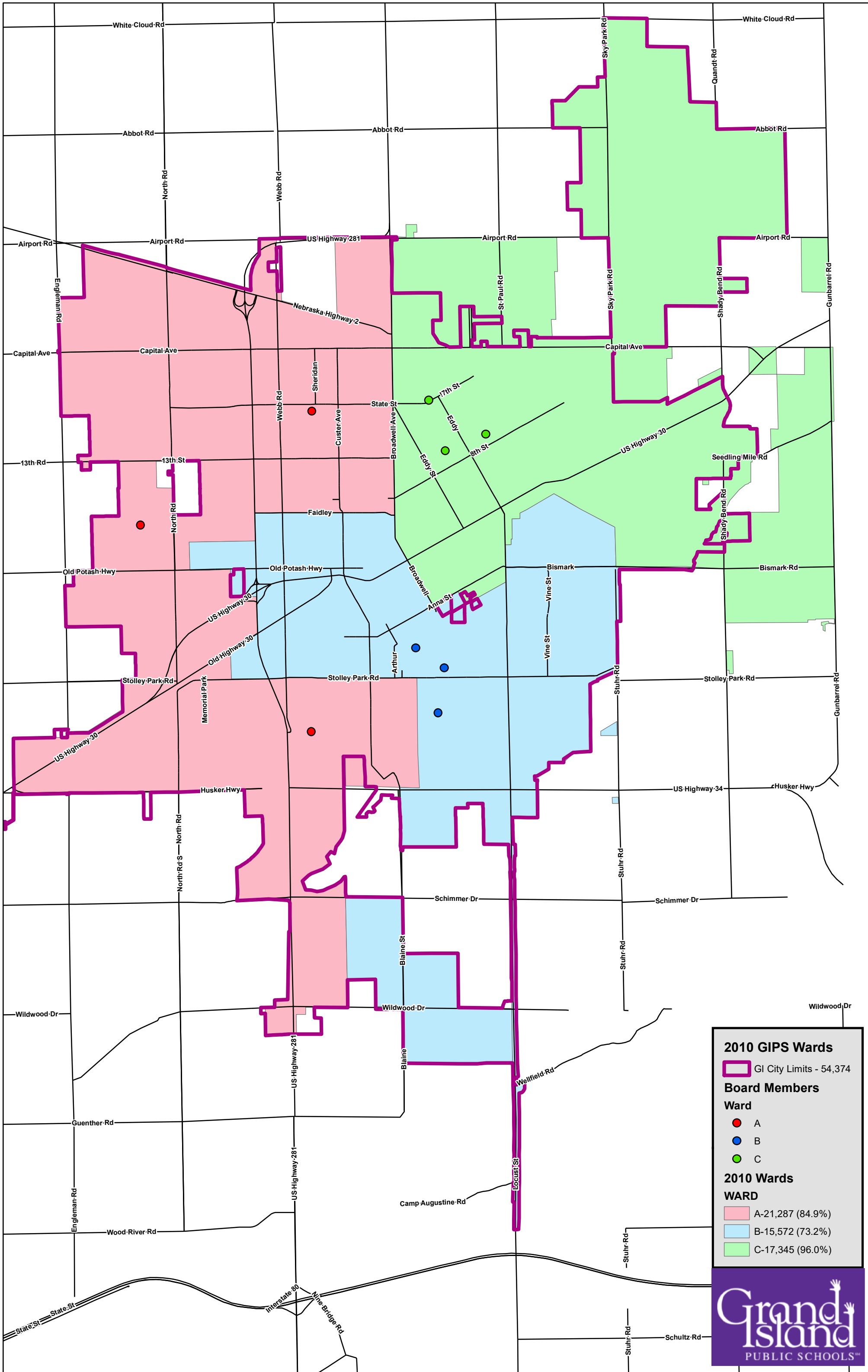
Date

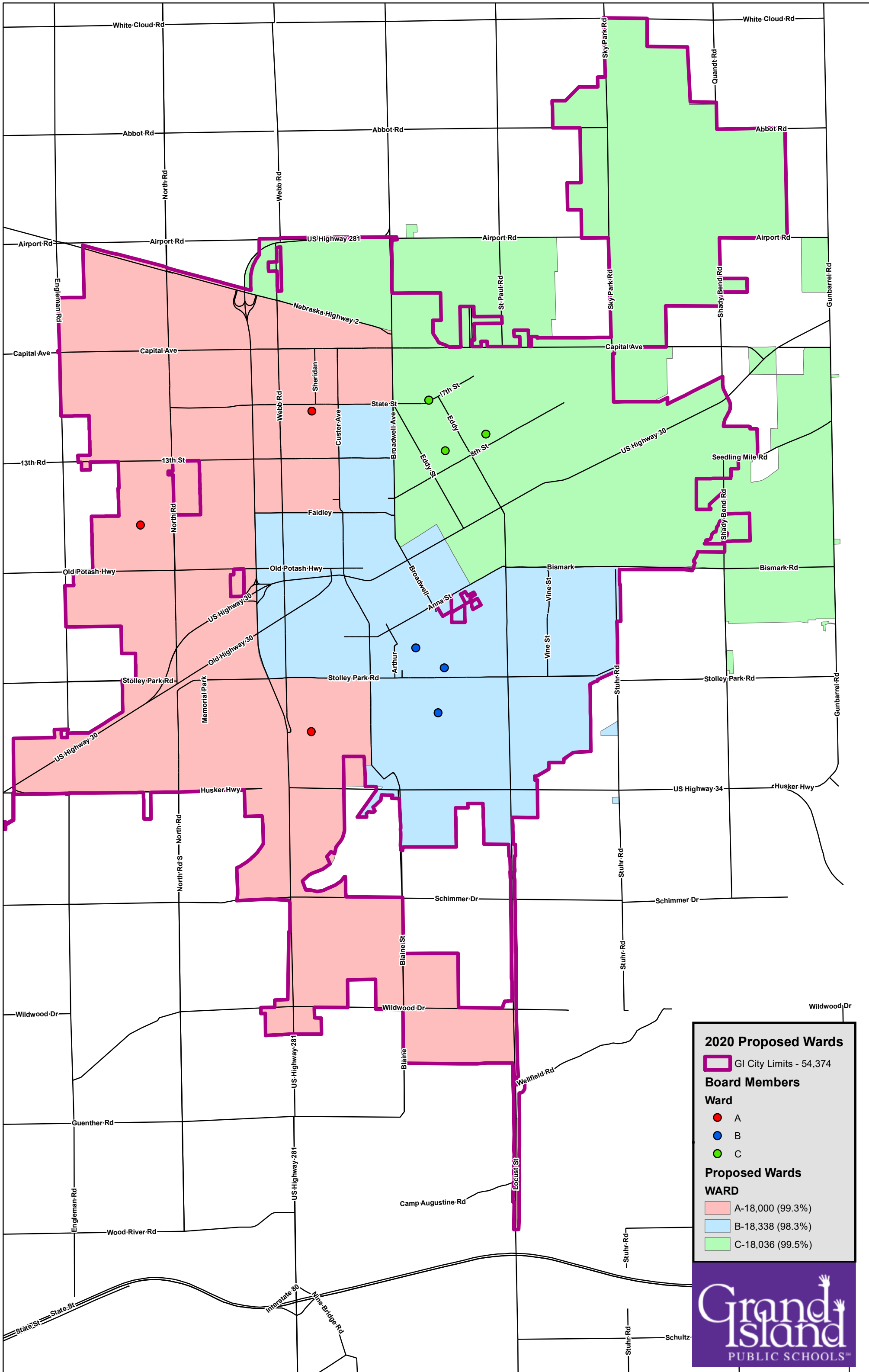
Enable My Child Services and Rates

Per Diem Rate – The per day charge for a therapist to be dedicated to the school(s) as a full-time provider to work during school hours.

<u>SERVICES</u>	<u>RATES</u>
<u>Related Services Therapy</u>	
Therapy Services, Per Discipline, Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$549/day
Physical Therapy Services	\$79/hour
Occupational Therapy Services	\$79/hour
Special Language Therapy Services	\$79/hour
Virtual Visual Impairment (VI) services	\$79/hour
Orientation & Mobility Services	\$79/hour
Applied Behavior Analysis (ABA) services	\$79/hour
Board Certified Behavior Analyst (BCBA) services	\$79/hour
Board Certified Assistant Behavior Analyst (BCBA) services	\$79/hour
Audiologist	\$79/hour
<u>Counseling Services</u>	
Counseling and Social Work Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Counseling Hourly	\$79/hour
Social Worker	\$79/Hour
Psychology (Psychologist) Services Per Diem Per Diem – Therapist is dedicated to the school full-time.	\$649/Day
School Psychology services	\$99/hour
<u>Teaching</u>	
Special Education Teacher / Intervention Specialist Services Per Diem (7.5 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Teacher of the Visually Impaired Services Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Teacher of the Visually Impaired	\$79/hour
Teacher of the Deaf and Hard of Hearing (Direct and Consultative)	\$79/hour
Mental Health Professional Development Training Course for Staff	\$2,000 flat rate up to 8 hours of In-service
Social Emotional Education Classes – School Wide Model	\$400/class (45 minutes)

<u>SERVICES</u>	<u>RATES</u>
<u>Evaluations</u>	
Physical Therapy Evaluations	\$210 flat rate
Occupational Evaluation	\$210 flat rate
Speech Language Evaluation	\$210 flat rate
Board Certified Behavioral Analysis	\$210 flat rate
School Basic Psychology Evaluation	\$249 flat rate
School Comprehensive Psychology Evaluation	\$1,200 flat rate
Intervention Specialist Evaluation	\$210 flat rate
Audiologist Evaluation	\$210 flat rate
Teacher of the Deaf and Hard of Hearing Evaluation	\$210 flat rate
<u>Cancellations and No Shows</u>	
	Below does not apply to Per Diem Relationships.
No Show / Billable Cancellation - Therapy (therapy Session cancelled in less than 24 hours or a no show)	50% of Scheduled Session
No Show / Billable Cancellation - Evaluation Session cancelled in less than 24 hours or a no show	50% of Scheduled Evaluation
OR	
Asynchronous Session – EMC Therapist will remain online for entirety of session and actively work on student and school's behalf. This will include but is not limited to homework assignments, generalization activities, strategies, and functional/educational support of students with IEPs. All documentation will reflect additional support by therapist to maintain compliance and provide additional support in lieu of a traditional no show.	\$79/hour as scheduled (Examples below): \$39/30 Min Session \$59/45 Min Session \$79/1 hour session
<u>Miscellaneous</u>	
Classroom Aide	\$23-25/hour
Progress Reporting	\$39/report
IEP Prep (for therapists working hourly)	\$79/hour
Staff Consultation (OT, PT, SLP, or Behavioral Therapy)	\$79/hour
ASST TECH	\$79/hour





2020 Proposed Wards

GI City Limits - 54,374

Board Members

Ward

- A
- B
- C

Proposed Wards

WARD

- A-18,000 (99.3%)
- B-18,338 (98.3%)
- C-18,036 (99.5%)



2022/23 GIPS Staff School Calendar

DRAFT 11.03.2021 RDexter

Month	Su	Mo	Tu	We	Th	Fr	Sa	Tch	Stu	NOTES
	31	1	2	3	4	5	6			Aug 4-8 New Teachers
Aug 2022	7	8	9	10	11	12	13			Aug 9 District Welcome(am)/Sch Imprv(pm)
	14	15	16	17	18	19	20			Aug 10 District CIA; Aug 11 Sch Imprv; Aug 12 Plan/Prep
	21	22	23	24	25	26	27			Aug 15 k, 6, and 9 students: kdg - 2pm; 6 & 9 - 2:15pm dismissal
	28	29	30	31	1	2	3	19	14	Aug 16-17 1 st -5 th (2pm dismissal); 6-12 (2:15pm dismissal)
Sep	4	5	6	7	8	9	10			Aug 17 No Kdg students
	11	12	13	14	15	16	17			Aug 18-19 All students full day
	18	19	20	21	22	23	24			Sept 2 School Improvement
	25	26	27	28	29	30	1	19	18	Sept 5 Labor Day
Oct	2	3	4	5	6	7	8			Sept 26 District Professional Dev
	9	10	11	12	13	14	15			Oct 10-12 PTC
	16	17	18	19	20	21	22			Oct 13 PTC(am)/ School Improvement(pm)
	23	24	25	26	27	28	29			Oct 14 Comp Day
Nov	30	31	1	2	3	4	5	25	23	Oct 14 1 st Quarter
	6	7	8	9	10	11	12			Nov 4 Trimester
	13	14	15	16	17	18	19			Nov 7 Plan/Prep
	20	21	22	23	24	25	26			Nov 23-25 Fall Break
Dec	27	28	29	30	1	2	3	17	15	Nov 28 District Prof Dev
	4	5	6	7	8	9	10			
	11	12	13	14	15	16	17	10	10	Dec 16 2 nd Quarter
	18	19	20	21	22	23	24			Dec 16 2pm Dismissal
Jan 2023	25	26	27	28	29	30	31			Dec 18-Jan 1 Winter Break
	1	2	3	4	5	6	7			
	8	9	10	11	12	13	14			Jan 2 Plan/Prep
	15	16	17	18	19	20	21			Jan 23 District Prof Dev
Feb	22	23	24	25	26	27	28			
	29	30	31	1	2	3	4	25	23	Feb 10 Trimester
	5	6	7	8	9	10	11			Feb 13-15 PTC
	12	13	14	15	16	17	18			Feb 16 PTC(am)/ School Improvement(pm)
Mar	19	20	21	22	23	24	25			Feb 17 Comp Day
	26	27	28	1	2	3	4	20	18	
	5	6	7	8	9	10	11			March 3 3 rd Quarter
	12	13	14	15	16	17	18			March 6-10 Spring Break
Apr	19	20	21	22	23	24	25			March 27 Plan and Prep(pm)
	26	27	28	29	30	31	1	15	14	
	2	3	4	5	6	7	8			April 7-10 April Break
	9	10	11	12	13	14	15			
May	16	17	18	19	20	21	22			
	23	24	25	26	27	28	29	18	18	
	30	1	2	3	4	5	6			
	7	8	9	10	11	12	13			May 14 Graduation
Jun	14	15	16	17	18	19	20			May 24 Last day with students 11am dismissal/ School Improvement(pm)
	21	22	23	24	25	26	27			May 25 Plan/Prep
	28	29	30	31	1	2	3	19	17.5	May 26-June 2 Emergency Makeup Days
	4	5	6	7	8	9	10	187	170.5	
Jul	11	12	13	14	15	16	17			Students = 170.5
	18	19	20	21	22	23	24			Teachers = 187
	25	26	27	28	29	30	1			PTC = 3
	2	3	4	5	6	7	8			Plan/Prep = 5
Aug	9	10	11	12	13	14	15			Prof Dev = 8.5
	16	17	18	19	20	21	22			
	23	24	25	26	27	28	29			
	30	31	1	2	3	4	5			

Quarters: Oct. 14; Dec.16; March 3; May 18
Trimesters: Nov 4; Feb 10; May 18

Oct. 27, 2021 - Revised

2022-2023 GIPS District Calendar

Scheduling Priorities

- For consistency, a unified K-12 calendar will be designed (e.g., same full days off for K-12 students, parent-teacher conferences the same week).
- Once this calendar is approved, the ELC Calendar will be developed and approved.
- The 2022-2023 District Calendars will include the same number of teacher contract days (187).
- The additional contract days for new teachers will continue to remain the same as the current district calendar (3 days).
- Students and teachers will be finished before Memorial Day
- The first semester will be completed before Winter Break.
- Designated Emergency Closing days will be communicated on the published calendar.

Snow days

The additional time added to the elementary day builds enough time into the schedule over the course of the entire year to allow GIPS district-wide to absorb up to three days lost to weather, rather than forcing students to make the time up on scheduled break days.

GIPS staff, due to the negotiated contract, will still make up days lost at the end of the school year, as is previously planned in the district calendar. The first day is a “free day” and will not be made up by staff. Any days after will be added on to the end of the calendar in May.

What are Empower Hours and Golden Tickets?

Empower Hours are opportunities for staff to engage in short learning sessions that help them grow in their professional goals.

- Typically one hour professional learning opportunities.
- New certified staff are required to complete three Empower Hours and are paid for their time with a completed pay request form.
- Empower Hour schedules can be found on Sched or the GIPS Datebook.

Golden Tickets are documented evidence of the number of Empower Hours staff have completed.

- Golden Tickets can be used to excuse staff from all or portions of a snow day makeup.

- *The amount of excused time is dependent on the number of Empower Hours a staff member has completed.*
- *Staff receive Golden Ticket information from the L4L department in January for first semester Empower Hours and April for second semester Empower Hours.*
- Golden Tickets are turned in to building principals to be excused for snow days.
- To be excused for a whole day, staff must have completed at least **seven** Empower Hours.
- Golden Tickets may only be used in the year in which they are earned. They are not bankable from year to year.
 - [Click here](#) for information that was shared during the Pandemic Shutdown related to Golden Tickets earned during the 2019-2020 school year.

What qualifies for Empower Hours?

Professional learning opportunities that qualify for banked hours related to Golden Tickets fit the following criteria:

- Professional learning not related to an assigned duty or service on a committee or professional responsibilities
- Professional learning is district-provided or district-endorsed.
 - Professional development organized and/or led by the direction of L4L will be considered for Empower Hours
 - The Executive Director of Curriculum, Instruction, Assessment, & Professional Learning will approve potential Empower Hour opportunities.
- Professional learning that happens outside of regular contract days and falls outside of the typical duty day
- Professional learning is tied to strategic plan initiatives.
- Professional learning that participants are not receiving pay to attend
- GIPS initiated and sponsored the event, not an external conference (in state or out of state)
- Must be able to register and sign-in

Effective August 8, 2019

- The length of Winter Break may be as much as two full weeks, depending on other priorities and variables.
- Whenever possible, “short weeks” with students will include a minimum of three instructional days.
- Whenever possible, full instructional days will be scheduled

2022-2023 GIPS District Calendar Implementation Guidelines

Parent-Teacher Conferences

- The primary purpose of parent-teacher conferences will be to report students' progress and achievement to parents.
- A minimum of 7.5 hours of conferencing time will be scheduled outside of the teacher contract day for grades K-12. The 7.5 hours will support Teacher Comp Day on the Friday after conferences
- Activities may not be scheduled that interfere with teachers participating in parent-teacher conferences, unless approved in advance by the superintendent.

Teacher Planning and Preparation

- Teacher planning and preparation days will be provided for individual teacher preparation. Administrators may not schedule meetings on these days between 8:00 a.m. - 3:45 p.m., unless approved in advance by the superintendent.

District Professional Development

- Activities may not be scheduled between 8:00 a.m. - 3:45 p.m. that interfere with teachers participating in district wide professional development unless approved in advance by the superintendent.
- The dedicated days will be focused on professional learning aligned with the GIPS district strategic plan priorities and theory of action.

School Improvement Planning

- Activities may not be scheduled between 8:00 a.m. - 3:45 p.m. that interfere with teachers participating in district wide professional development unless approved in advance by the superintendent.
- Time scheduled for alignment directly to the vision, goals, strategies, and action steps within a building's School Improvement Plan. At least 50% of a full day and 25% of a half-day should be dedicated to reflection, processing, and/or PLC time for teachers.

Student Activities

- District staff members will be strongly encouraged to schedule out-of-state field trips during the spring break.
- Parents and students will be strongly encouraged to schedule college visits, ski trips, and other extended planned absences during the spring or winter break.

Nov 3 – Notes to committee

I took the feedback and made the following changes:

- PTC stays Oct 10-13 - this is due in part to middle school activities being scheduled 2yrs in advance to avoid games during conferences
- Early dismissal the first week of school: I tried to meet everyone's needs with a middle of the road plan - early dismissal on Aug 15-17 and full days on Aug 18-19 - this way middle school and GISH can have A/B schedules and still have 3 days to regroup and plan after students leave early on Aug 15-17
- Full day plan and prep with PTC (pm) as School Improvement in Oct and Feb
- I did run this by Parent Advisory Council and plan to take it to BOE on Nov 11

Oct 20, 2021 – District Calendar Committee Mtg Notes

- Exchange Junk Jaunt w/PTC dates
 - Purpose and why?
- Support for conferences in Sept
 - supports early intervention for behaviors
 - 6 wk report cards
 - MTSS Plans
 - Assessments
 - Consider MAP window - DIBELS
 - Number of lost student contact days in Sept
 - Labor day and PD
 - Sept 26 Professional Dev
 - PTC??
 - Early Childhood Education
- Move PTC to Oct 3 -
- Planning vs prof dev at PTC -
- Early dismissal - change to 2pm (elm)/2:15pm (secondary) - Revised
- Define PLC days and all stick to implementation – added clarification to SIP days
 - PLC and SIP

Suggestions from L4L:

- **PTC Earlier** - We talked through the possibility of moving conference dates, but worried about the number of lost days in September and the tight timeline with fall assessment windows. We recommend moving conferences back to the week of October 3rd. *One question - Could we check if Safe Schools videos would be available at that earlier time?*
- **Start of the School Year** - We propose starting K, 6, 9 on August 17th and going through to December 20th. (That would allow for the shorter first week that staff had requested and still meet the timing in first semester.) To help with the 2 weeks at the holidays, we wondered about kids being off through January 3rd, make the 3rd be Plan/Prep and kids back on the 4th. This would mean that we would need May 25th as the last day with students and the 26th as the Plan and Prep day. **I did not make this change:**

- in the past staff wanted to keep 2 full weeks at winter break – could be changed if staff want to prioritize later start date for students
 - makes for a 2 day week and we try to have students in school for at least 3 days
- **School Improvement Day during PTC** - If we change this day during conferences to a plan and prep day, then we would need to find another spot for it. The only alternative we could find was November 7th as a half Plan and Prep and half SIP.
- **Defining SIP** - Right now we have 50% marked for full days. Could we add a note about 25% of the time for PLCs on half days? We want to make sure building leaders have time on the two half days for professional learning while also honoring the request for consistency in PLC time. **Added to Guidelines**
- **Golden Ticket / Empower Hour Criteria** - Could we link [in this guidance](#) for Empower Hours / Golden Tickets instead of what's listed? It's the most updated version of our procedures related to Empower Hours/Golden Tickets and what was shared with principals last semester. – **Revised Guidelines**



GIPS Extracurricular Excellence 2025

DRAFT - 11.04.2021

The Grand Island Public Schools (GIPS) strategic plan, On Track to Thrive 2025, incorporates the work and input of the GIPS community in the Long Range Plan for Extracurricular Excellence. Success Area 1 of On Track to Thrive addresses every student's access to high-quality, culturally responsive, and engaging learning environments to include extended learning opportunities (ELO's) such as athletic and fine art activities. The Extracurricular Excellence Plan includes the need to identify and address barriers to student participation in ELO's such as equitable access and transportation. The goal is that every student participates in at least one extracurricular activity each year.

“Students who participate in extracurricular activities generally benefit from the many opportunities afforded them. Benefits of participating in extracurricular activities included having better grades, having higher standardized test scores and higher educational attainment, attending school more regularly, and having a higher self concept. Participants in out-of-school activities often learned skills such as teamwork and leadership while decreasing the likelihood of alcohol use and illicit drug use and related problem behaviors. Those who participate in out-of-school activities often have higher grade point averages, a decrease in absenteeism, and an increased connectedness to the school” (Wilson, Nikki L, May 2009).

GIPS brought together a work group composed of students, coaches/sponsors, administrative staff members, parents, and community members in the spring of 2021 to identify what it would take to involve more students in extracurricular activities and how to build championship level programs in GIPS fine arts and athletics. The following goals and tasks emerged from the work of this group:

1. Establish and cultivate Islander Pride to increase the number of students participating in extracurricular activities

Outcome: Every student involved in at least one activity each year and increased communication to engage and recognize students

Goal 1: TASKS

- Charge all GISH extracurricular programs with identifying one elementary and middle school youth night per season
 - Timeline: Aug 2021

- Cost: None
- Designate all Fridays as Islander Fridays (K-12) – wear purple, be gold. (Share with LEAD GIPS, share Islander Order Info)
 - Timeline: Aug 2021
 - Cost: None
- Offer Showcase events at each GIPS elementary and middle school during each of the three NSAA seasons to promote Islander extracurricular program offerings (Elementary Early Out days, Islander Scoreboards, Sunday Afternoon with the Arts)
 - Timeline: planning in 2021-2022
 - Cost: None
- Begin offering 5th grade Islander Launch Nights where 5th grade students are invited to Grand Island Senior High School for an orientation night highlighting academic and extracurricular offerings
 - Timeline: planning in 2021-2022
 - Cost: materials - \$1000 - ESSER Funds
- All middle school coaches and sponsors will participate in an outreach event to connect with future students at each of the GIPS elementary and middle schools. (Elementary students sit with Hooligans and wear the theme of the night, sit with the band, dance with Show Choir, Sunday afternoon event – Activity night @GISH for 6th graders)
 - Timeline: events planned to start fall 2021
 - Cost: materials - \$1000 - ESSER Funds
- Launch Islander Moments on video boards at all events highlighting GIPS extracurricular programs. (use monitors in buildings)
 - Timeline: planning in 2021-2022
 - Cost: None
- GIPS Extracurricular Activities one “go to” site (Twitter – video on how to signup)
 - Timeline: planning in 2021-2022
 - Cost: none

2. Cultivate and demonstrate equity across all programs by engaging students and families of color in extracurricular activities

Outcome: Increase the number of students of color participating in extracurricular activities

- a. Identify barriers for students of color
- b. Create communication and engagement channels for families and students of color

Goal 2: TASKS

- Increase understanding of all cultures and demographics that make up Grand Island’s population.
 - Timeline: initiate training in 2022
 - Cost: Equity Training

- Grow the ability of staff to connect with students and families of all groups with a focus on trust building, diversity equity, and transparency of our programs.
 - Timeline: Spring of 2022
 - Cost: free from Ecell
- Student diversity council composed of representatives from extracurricular activities that weighs-in on issues and topics affecting GIPS activities (HAC Student Leadership Council to meet 3X/yr, Superintendent's Advisory Council)
 - Establish a diversity summit led by members of diversity council prior to the start of the school year to establish goals for school year in terms of advancing participation and access to GIPS activities (GISH/MS Unity Councils - HAC Student Leadership Council)
 - Timeline: planning in 2021-2022 - plan developed for 2022-2023
 - Cost: None
- Charge all GISH coaches and sponsors to offer at least one free or low cost camp opportunity per year (School and Community Foundations - Fundraising – scholarships)
 - Timeline: Summer 2022
 - Cost: ESSER III Funds
- Establish a mentoring program that connects GISH students to elementary and middle school students on a monthly basis.(zoom in with a PE/Fine Arts Class)
 - Timeline: Planning 2022-2023
 - Cost: None
- Increase the percentage of students from all demographic groups that participate in extracurricular programs.
 - Collect data, to include retention and attrition rates, and monitor via Synergy
 - Evaluate practice and camp times in terms of access for all demographic groups
 - Timeline: Evaluation summer of 2022
 - Cost: None
- Offer family passes to parents who work events for GIPS. (Gold Star for parents on ID who work 2 events = free family pass)
 - Timeline: Fall 2021 and continuing
 - Cost: None

3. Include fine arts and athletics facilities needs in long term district facilities planning

Outcome: Improve and expand facilities to support extracurricular activities

Goal 3: TASKS

- Conduct a facility study (in an effort to determine priorities and timelines) that focus on after school programming, space for fine arts, strength and conditioning space district

wide, and swimming & diving facilities. (Evaluate community partnerships, possible bond, etc.)

- Timeline: November 2021
- Cost: District Facility Study
- Establish priorities and timelines for facilities.
 - Timeline: Spring 2022
 - Cost: District Costs
- Prioritize building a positive culture in each program that is welcoming, inclusive, and built upon positive and authentic relationships with all students and families.
 - Timeline: Spring 2022
 - Cost: free Ecsell Presenter

4. K-5 programming and offerings to align with GISH expectations

Outcome: Align knowledge and skills needed at each transition grade and create a PE skills handbook for k-5 development to meet extracurricular activities expectations

Goal 4: TASKS

- Schedule meetings for all head coaches to meet with strength and conditioning staff to discuss programming and meeting individual needs of sports.
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Schedule meetings with all Fine Arts sponsors to meet to discuss programming and meeting individual needs of students in the Fine Arts.
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Establish transition outcomes in all extracurricular programs for each level of transition in the GIPS system. (skills needed to move from 5th to 6th and 8th to 9th, review of retention and attrition rates)
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Require each program to create a district aligned program handbook that communicates vision, expectations, and definition of success for the program.
 - Share vision, expectations, and definition of success for programs and align K-12 required skills
 - Timeline: Summer 2022
 - Cost: ESSER III Funds - Summer Stipends
- Launch a pilot 3-5 grade after school and summer program for students that offers exposure to a variety of extracurricular programs at low cost to families. (Early out Wednesdays, use fine arts students/athletes to support – transportation – lengthen the school day -Saturday Bonanza, . . .)
 - Timeline: Jan - July 2022

- Cost: \$10,000 (Two \$5000 stipends) - Fine Arts and Athletics Coordinators - ESSER III Funds
- Expand K-5 programming
 - Timeline: Jan - July 2022
 - Cost: \$10,000 (Two \$5000 stipends) - Fine Arts and Athletics Coordinators
- Offer a comprehensive 3 - 5 grade after school program for students that provides a full selection of extracurricular programs at low cost to families and aligns with GISH activities
 - Timeline: 2022-2023
 - Cost: Coordinators, Staff, Equipment - ESSER III Funds

5. Develop a philosophy for a blended participation model at middle school level - competitive and intramural options
Outcome: Clear expectations on access to competitive and intramural activities

Goal 5: TASKS

- Develop a plan to ensure all middle school programs are participating in the full allotment of NSAA limits.
 - Timeline: Spring 2022
 - Cost: None
- Study the potential to incorporate a blended model of participation at the 7-8 grade levels to include staffing needs. (competitive, intramurals, C/D/E teams, alternatives for students who do not make the cut, Show Choir cuts)
 - Timeline: Spring/Summer 2022
 - Cost: Staff time - ESSER III Funds
- Meet as an admin team to discuss the feasibility of adding a blended participation model at the 7 and 8 grade level.
 - Timeline: Spring/Summer 2022
 - Cost: Staff time
- Implement blended programming at the 7 and 8 grade levels.
 - Timeline: Fall 2022
 - Cost: Staffing - ESSER III Funds
- Evaluate effectiveness of 7 and 8 grade blended model
 - Timeline: Summer 2023
 - Cost: Staff time
- Offer a 6-8 grade intramural programs that aligns with GISH programs
 - Timeline: planning/pilot 2021-2022
 - Cost: Staff Stipends - ESSER III Funds
- Increase 6th grade programming for extracurricular activities
 - Engage 6th grade students in extracurricular activities to promote participation and skill development in 7-12 activities

- Plan a pilot intramural program for 6th grade students at all GIPS middle schools across multiple extracurricular offerings for before, after school and summer school programs
- Expand 6th grade intramural program
- Timeline: planning/pilot 2021-2022
- Cost: Staff Stipends - ESSER III Funds

6. Develop a growth and evaluation tool for sponsors and coaches

Outcome: Annual review of student survey data to grow programs and support access for coaches/sponsors to engage in professional development

Goal 6: TASKS

- Develop a survey for students to collect feedback on what is working and not working in all extracurricular programs with a plan on how to use and monitor data with sponsors/coaches
 - Administer student surveys
 - Communicate evaluation instrument and process for all coaches and sponsors
 - Review data and set goals for improvement.
 - Develop a plan to support professional growth
 - Include diversity/equity training and professional development for all coaches and sponsors annually (August GIPS Coaches/Sponsors Kick-Off - all activities)
 - Timeline: 2021-2022 Student surveys for all activities at GISH
 - Cost: \$8000/yr - ESSER III Funds
- Evaluate all coaches and sponsors annually identifying areas for growth and measuring success against long-range plan objectives
 - Timeline: Fall 2021
 - Cost: None
- Conduct Pre-Season meetings with all coaches and sponsors to reiterate the long-range plan, set goals, formally define success for programs, and outline expectations. (July Kick-Off with LEAD GIPS - August Sponsors/Coaches Kick-Off)
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Launch a GIPS fall coach and sponsor summit that offers professional development opportunities for staff on site prior to school starting. (August GIPS Coaches/Sponsors Kick-Off - all activities)
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Expect and support attendance at state, regional, or national clinics.
 - Timeline: August 2021
 - Cost: Activity Fund

- Expect coaches/sponsors to train in CPR.
 - Timeline: August 2021
 - Cost: Staff Stipends - Nurses/Coaches/Sponsors - ESSER III Funds
- Require all coaches and sponsors to post a scope and sequence of skills to be addressed and monitored for improvement on a Shared Google Drive for all practices.
 - Timeline: Fall 2022
 - Cost: None
- Hold bi-annual coaches/sponsors meetings for all coaches 7-12 with a focus on collaboration and professional growth.
 - Timeline: Fall 2021
 - Cost: Professional Dev days and stipends - ESSER III Funds
- Expectation for MS coaches to participate in summer camps at middle and high school levels.
 - Timeline: Summer 2022
 - Cost: Staff Stipends - ESSER III Funds

7. Evaluate barriers to participation

Outcome: Identify and implement strategies to overcome barriers to engagement in extracurricular activities

Goal 7: TASKS

- Build an extracurricular culture across all programs that values all participants and is committed to the growth of all participants regardless of talent level.
 - Timeline: Summer 2022
 - Cost: Staff stipends - professional development
- Share percentage of students that attended summer strength & conditioning and camps with all head coaches and sponsors.
 - Timeline: Fall 2022
 - Cost: Staff Time
- Increase building access at GIPS elementary and middle schools for extracurricular practices, sessions, and events. (pay staff and/or approved adult community members to run open gyms – ESSER funds)
 - Timeline: Fall 2021
 - Cost: Staff stipends - custodial staff - ESSER III Funds
- Phase in transportation resources to areas that are identified as the highest needs.
 - Construct and send a survey to all K-12 families exploring the transportation and access to identify issues families are facing
 - Have a transportation plan in place to support student access to after school and summer programs
 - Timeline: Fall 2023 needs analysis
 - Cost: Staff time

- Form a student committee to study and propose recommendations for consideration to improve block schedule in terms of flexibility and access for extracurricular participants (HAC and Fine Arts Student Leadership Council)
 - Timeline: Fall 2022
 - Cost: Time
- Ensure that tryout processes are fair, communicated effectively before tryouts begin, and transparent.
 - Timeline: Fall 2021
 - Cost: Staff Time

8. Identify what success in extracurricular activities looks like for GIPS
***Outcome:* Annually evaluate programs based on established criteria**

Goal 8: TASKS

- Prioritize building a positive culture in each program that is welcoming, inclusive and built upon positive and authentic relationships with all students and families.
 - Timeline: Summer 2022
 - Cost: Staff stipends - professional development
- Develop definition of success for all programs in the program handbook for each program.
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Meet with coaches and sponsors in grades 7-8 to formally define success in middle school programs.
 - Timeline: August 2022
 - Cost: Staff Stipends - ESSER III Funds
- Reward summer strength & conditioning attendance. (percent of students by sport participating everyday, reward every program that averaged 90% or higher attendance, pilot a Traveling Trophy with recognition)
 - Timeline: Fall 2022
 - Cost: Staff time - incentives - ESSER III Funds
- Reward attendance at Fine Arts and Athletic Camps. (percent of members participating everyday)
 - Timeline: Fall 2022
 - Cost: Staff time - incentives - ESSER III Funds
- Study and monitor retention and attrition rates targeting transition years 5th to 6th and 8th to 9th.
 - Timeline: Spring 2024
 - Cost: Staff Time
- Increase strength and conditioning attendance across all programs. (Monitor trend data at MS and GISH)
 - Timeline: Spring 2024

- Cost: Staff Time
- Extra Standard Committee to recommend changes to coach and sponsor ratios.
 - Timeline: Spring 2022
 - Cost: Extra Standard Salary Schedule
- Identify need for adding additional activity directors
 - Timeline: Spring 2022
 - Cost: Staffing priority
- Plan for and achieve a level of 100% of GISH students participating in at least one club or extracurricular offering. (Synergy)
 - Timeline: Fall 2023
 - Cost: Staff time

ESSER III Funds to support the following:

approximately \$1.5 million over 3yrs - Jan 2022 to Sept 2024

- Additional space to support the fine arts through additional square footage for band/choir at the middle school and high school level
 - Band and Choir addition at Westridge
 - Band and Commons Addition at GISH
- Fine Arts Equipment and Curriculum Adoption
- Additional equipment to support extra curricular program through equipment replacement in the high school weight room
- Added Summer and After School Learning opportunities
- Equity Training for certified and classified staff
- Extended Learning Opportunities - Summer Academies, Maker Space, ESports
- 3-8 After School Intramurals
- 3-8 After School Fine Arts

Through these planning efforts, GIPS will ensure the Long Range Plan for Extracurricular Excellence is operationalized, with resources expended efficiently and effectively, so that every student in GIPS is positioned to thrive--Every Student, Every Day, A Success!

GIPS BOE NEEDS ANALYSIS



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

Proposal: Mental Health TeleTherapy

Submitted By: Dr. Robin Dexter

Date: Dec. 9, 2021

1. What is the identified need?

- Individual and small group therapy for students in grades pk-12
- GIPS has waiting lists for student to meet with area therapists
- GIPS currently partners with CHI and Heartland Health to provide therapy sessions onsite as well as working with independent providers

2. Administrative Rationale for BOE Agenda Item (*connect to On Track to Thrive 2025 Success Area and Objective*)

Success Area 1.2 - remove barriers to attendance
Success Area 3.1 - positive supports practices

3. Proposed Action

Contract with Enable My Child (EMC) to provide teletherapy services
4 Licensed Therapists to support GIPS needs
Individual sessions added as needed

4. Data/Research Assessed

Social emotional supports to engage students in learning
Family connections

Yale Study (Sept 2021) - "This younger generation has grown up with technology and they are comfortable with FaceTime. Teenagers especially like to offer a curated view of their room," she says. "The younger group has also surprised me. I worked with several children who had not engaged well in person, but they were quite savvy with technology and eager to teach me things online. I had another child recently who wanted to communicate through the Zoom chat, as there were things she felt nervous about saying out loud."

"Certainly, the accessibility and convenience element are important, especially for families that had trouble with attendance,"

5. Equity Analysis

All students needing mental health support are eligible
No fees will be assessed

5. Stakeholder Group(s) Involved

Social Workers, Counselors, School Psychs, SECL Coaches, Rob Bishop

6. Summary

ESSER III Funds are being used to support the social emotional well being of students. Students, staff, and parents report the need for social emotional support. Funds will be used for the 2021-2022, 2022-2023, and 2023-2024 school years.

7. Fiscal Impact

Amount: \$250,000 to \$645,000 depending on need of the next 3 years

Source: ESSER III Funds

Details: Mental Health Support expenditures were approved in the overall ESSER III grant application

8. Person(s) Responsible for Implementation

Dr. Dexter, Mr. Bishop

9. Implementation Plan

▲ Monitor/ Evaluate

Actions: Plan referral process and implement

Timeline: Dec 2021 planning team will meet to implement in Jan 2022
At least monthly meetings with district planning team and EMC

▲ Board or Committee Report/Follow-Up

Actions: Board follow up

Date for follow up: June 2022 BOE Meeting



SERVICE AGREEMENT

WHEREAS, This Service Agreement (the “Agreement”) is made effective as of **January 4, 2022** between Grand Island Public Schools located at 123 South Webb Road Grand Island, NE 68802 herein referred to as “**Customer**” and **Enable My Child Ltd.** Located at 3545 28th St. Astoria, NY 11106 herein referred to as “**EMC**”.

WHEREAS, EMC has agreed to provide services to Customer on the terms and conditions set out in this Agreement, while customer is of the opinion that EMC has the proper and necessary qualifications, experience and abilities to provide Therapy Services (“Services”) to Customer.

NOW, THEREFORE in consideration of the matters described above, the receipt and sufficiency of which consideration is hereby acknowledged, the Customer and EMC agree as follows:

1. Scope of Work

EMC is to provide the Customer with the following Services:

The licensed therapists have been contracted to provide all Services for the duration of each school year occurring during the term established in Section 3 of this Agreement. Services will be provided on the days following the Customer’s board-approved teacher duty calendar.

- a. Provide Full-Time and Part-Time Services:
 - a. (4) Licensed Social Workers for students who are authorized by the Customer, for the remainder of the school year. All services will be provided via teletherapy unless otherwise agreed in writing by both parties.
- b. Provide Hourly Services: EMC will provide Related Services- Mental Health Services on an a referral basis.
 - a. The Services will expressly include the following:
 - i. Providing Mental Health Counseling Services
 - ii. Standardized Assessments, Observations, Data Gathering, and Consultations
 - iii. Maintenance of adequate documentation of all services provided, including without limitation, initial and periodic evaluations, recommended service plan, and responsiveness to services.
 - iv. Participation in applicable meetings, including, but not limited to, evaluations team reports, and individualized education planning meetings, as requested by Customer.

2. Representations and Warranties

- a. EMC has the right and ability to enter into this Agreement and to furnish the Services. Such Services will be performed in a professional and workmanlike manner in accordance with reasonable industry standards.
- b. EMC or, if applicable, its employed or contracted therapists, is duly licensed in the State to practice and to provide the services specified. EMC shall immediately notify the Customer if any applicable license is suspended or revoked or if any applicable licensee is placed on any probationary, provisional or other limited or conditional status.

c. EMC operates as a business, and regularly makes its services available to other clients or the general public and has the customary means and requisites of conducting business.

d. EMC has and shall maintain for itself and for its therapists, whether employed or contracted, professional liability insurance in a minimum amount of \$1 million per claim and \$3 million aggregate, commercial general liability insurance in a minimum amount of \$1 million per occurrence. All insurance that is provided on a claims-made basis shall remain in force for no less than two years after the termination of this Agreement.

e. Customer has the authority to enter into this Agreement and to perform all obligations hereunder.

3. Start Date:

The “Service Start Date” shall mean the earlier of: (i) actual date on which Services are first provided by EMC to Customer under this Agreement, or (ii) thirty (30) days after the Effective Date, if the Effective Date occurs during Customer’s school year, or (iii) thirty (30) days after the first day of Customer’s school year, if the Effective Date does not occur during Customer’s school year.

4. Length of Agreement:

The initial Term of Agreement shall be for one (1) year from the effective date as established in this Agreement. Each Term shall be reviewed annually. Either party must give the other written notice of termination at least sixty (60) days prior to expiration of the then-current Term. Subsequent Terms are subject to rate changes. The initial term, together with any renewal, shall hereinafter be referred to as the “Term.”

5. Termination:

Customer may terminate this Agreement at any time given at least Sixty (60) days advanced written notice. The termination of this Agreement shall be without prejudice to the obligations which one party owes to the other party hereunder as of the time of such termination.

6. Rates and Charges:

- **Full-Time Rates and Charges:**

See “**Enable My Child Services and Rates**”

EMC shall invoice the Customer a per diem rate of Five Hundred Forty-Nine Dollars (\$549.00) per diem, per therapist for the remaining of the current School days/workdays in which school is in session during the term of this Agreement, billed monthly.

* In addition: The Full-Time Therapy Services can include any other tasks, which the Customer and EMC may agree upon from time to time above and beyond the 8-hour workday or in addition to the school calendar. Should Customer require Services in addition to the board-approved teacher duty calendar, Customer will be invoiced at \$100 per hour (\$67.67) @ time and a half.

- **Hourly Rates and Charges:**

See “**Enable My Child Services and Rates**”

Customer agrees to pay EMC the following fees for the Services:

a. Therapy Services:

Mental Health Counseling Services: Ninety Dollars (\$90.00) per hour for direct services, consultations, meeting attendance, and IEP documentation.

- b. Billable, Incomplete Sessions: EMC shall invoice the Customer for billable incomplete sessions through our Asynchronous Program (HOURLY Services ONLY) at 50% of the customary hourly rate in section A of Hourly Rates and Charges (equivalent to the time/amount of the service planned):
 - i. No Shows: If the child is not present at the session and there is no contact from the family/student before or during a session to cancel, the therapist will make an attempt to reach the school or family via text or phone call. If the call/text is not answered, the session will be invoiced as a billable “no-show”.
 - ii. Billable Cancellations: If a family/staff/student cancels in less than 24 hours from the appointment time and does not want to reschedule or is unable to reschedule based on child or therapist availability, the session will be invoiced as a billable cancellation.
- b. Non-Billable, Incomplete Sessions: EMC shall not invoice the Customer for non-billable incomplete sessions
 - i. Non-Billable Cancellations: If a family/staff/student is unable to participate due to school schedule, holidays or school closure the session will be considered a non-billable cancellation and no charges will be incurred.
- c. Progress Reports: EMC shall invoice the Customer for the progress reports (frequency determined by Customer) at a rate of Thirty Dollars (\$39.00) per report.

Invoicing:

Charges for each of the Services provided shall be billed on a monthly basis by EMC in the month following the delivery of Services. The Customer shall remit the amount specified in any such bill within thirty (30) calendar days after its receipt thereof.

7. Default

Should Customer default in payment of the invoices, EMC retains all rights and remedies available in equity and law for breach of this Agreement.

8. Confidential Information and FERPA

- a. Confidential Information. As used herein, the term “Confidential Information” means all information, in whatever form or medium, and whether or not designated or marked “CONFIDENTIAL,” or the like, which (a) relate to the students of the School, or the products, services or business of Customer and (i) which have not been disclosed by Customer to the general public or (ii) which EMC knows or has good reason to know are not generally known to the general public, (b) are received by Customer from a third party under an obligation of confidentiality to the third party, (c) are derived from the use or application of either of the foregoing, or (d) are created by Customer during the term of this Agreement or are created by EMC pursuant to this Agreement. EMC acknowledges that the Confidential Information constitutes a valuable proprietary asset of Customer, and that EMC shall not, as a result of any disclosure of Confidential Information by Customer to EMC, obtain any right or license to any Confidential Information except as otherwise explicitly specifically provided for herein. EMC agrees that disclosure by Customer of any Confidential Information is made in strictest confidence. EMC agrees that it will not at any time directly or indirectly disclose Confidential Information of Customer to any person or entity outside of Customer or make any use of such Confidential Information in any way, commercially or otherwise, other than as is reasonably required to provide the Therapy Services. EMC agrees not to

allow any unauthorized person access to Confidential Information and to take all action reasonably necessary and satisfactory to protect such Confidential Information.

- b. FERPA. Any personally identifiable information about any student which is disclosed to EMC pursuant to this Agreement, shall be used solely for the stated purposes of the disclosure to fulfill obligations under this Agreement and shall not be re-disclosed to any other party except to persons working for or on behalf of the School who need the information in order to perform their professional responsibilities to the School. Any other re-disclosure of such information by EMC may result in the termination of EMC access to such information for a minimum period of five (5) years from the date of the improper re-disclosure.
- c. Return of Records. Upon expiration or termination of this Agreement, EMC shall deliver to Customer all Customer and School records, notes and data that relate to the Services.

9. Intellectual Property

EMC retains all rights to any materials created or distributed by EMC pursuant to this Agreement. EMC hereby grants to Customer a non-exclusive license to use, reproduce, distribute or create derivative works from any materials created or distributed by EMC pursuant to this Agreement internally within Customer and between it and its affiliates, customers, contractors and others to the extent otherwise permitted or required by law. EMC understands and agrees that the EMC is acting and performing as an independent contractor at all times. EMC is expected to use EMC's own equipment, supplies and tools unless specifically stated otherwise. EMC understands and agrees that it is not an agent or employee of Customer by virtue of this Agreement. EMC will perform the requested services under the general direction of Customer, but will determine, in its reasonable discretion, the manner and means by which the services are accomplished.

The parties agree that this Agreement does not create a joint venture or a partnership between them.

10. No Hire Agreement

In the absence of written consent from EMC, for a period of twelve (12) months after expiration or termination of this Agreement, the Customer agrees not to hire any person who, during the year immediately preceding such hiring, has been an employee or independent contractor of EMC assigned to provide services under this Agreement. Unless otherwise agreed to in writing by EMC, in the event the Customer hires any employee or independent contractor in violation of this Section, the Customer agrees to pay EMC, as liquidated damages, a lump sum equal to four (4) months of the value paid or owed to EMC for the last full month of Services provided by such person under the terms of this Agreement and all other Agreements with other parties.

11. Modifications of Agreement

Any modifications or amendments to this Agreement will be binding if evidenced in writing and signed by each Party.

12. Notice

All notices or demands required by and permitted by terms of this Agreement will be given in writing and delivered to the parties.

13. Time is of the Essence

No extension or variations of this Agreement will operate as a waiver of this provision. Time is of the essence in this Agreement.

14. Integration

This Agreement contains the entire agreement and understanding by and between the Customer and EMC and no representations, promises, agreements or understanding, written or oral, not herein contained shall be of any force or effect.

15. Indemnification

The Customer shall indemnify and hold harmless EMC its officers and employees from and against damages and liabilities but only to the extent caused by the negligent acts, errors or omissions of EMC, or of those for whom EMC is legally liable, which arise out of EMC's performance of its professional services under this agreement.

16. Severability

The provisions of this Agreement shall be deemed severable, and the invalidity or unenforceability of any one or more of the provisions hereof shall not affect the validity and enforceability of the other provisions hereof.

IN WITNESS WHEREOF, the parties, through their authorized representatives, hereto have signed this Agreement as of the day and year first above written.

Customer

Enable My Child, LTD.

Customer Signature

EMC Signature

Printed Name and Title

Printed Name and Title

Date

Date

Customer Signature

EMC Signature

Printed Name and Title

Printed Name and Title

Date

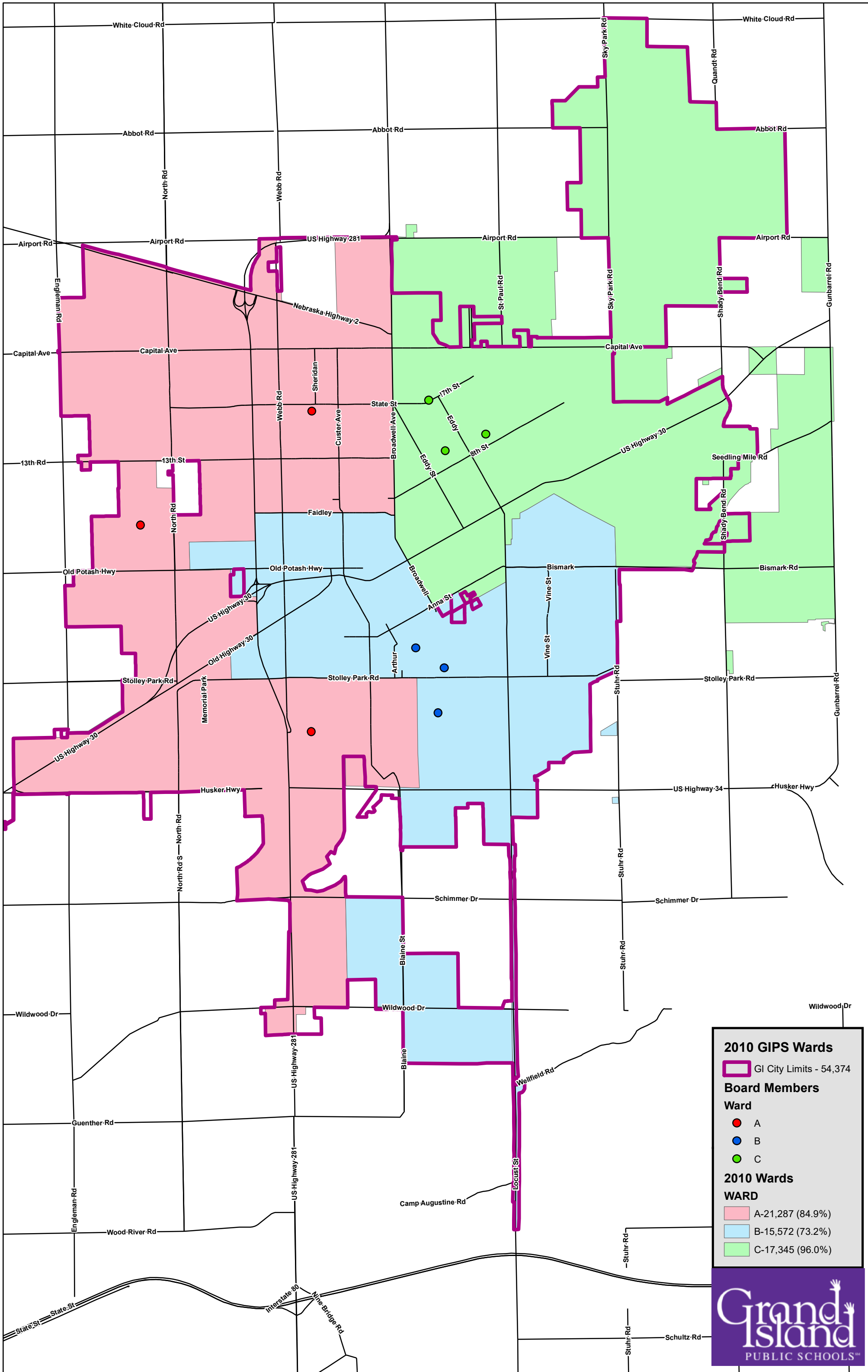
Date

Enable My Child Services and Rates

Per Diem Rate – The per day charge for a therapist to be dedicated to the school(s) as a full-time provider to work during school hours.

<u>SERVICES</u>	<u>RATES</u>
<u>Related Services Therapy</u>	
Therapy Services, Per Discipline, Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$549/day
Physical Therapy Services	\$79/hour
Occupational Therapy Services	\$79/hour
Special Language Therapy Services	\$79/hour
Virtual Visual Impairment (VI) services	\$79/hour
Orientation & Mobility Services	\$79/hour
Applied Behavior Analysis (ABA) services	\$79/hour
Board Certified Behavior Analyst (BCBA) services	\$79/hour
Board Certified Assistant Behavior Analyst (BCBA) services	\$79/hour
Audiologist	\$79/hour
<u>Counseling Services</u>	
Counseling and Social Work Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Counseling Hourly	\$79/hour
Social Worker	\$79/Hour
Psychology (Psychologist) Services Per Diem Per Diem – Therapist is dedicated to the school full-time.	\$649/Day
School Psychology services	\$99/hour
<u>Teaching</u>	
Special Education Teacher / Intervention Specialist Services Per Diem (7.5 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Teacher of the Visually Impaired Services Per Diem (8 hours/day) Per Diem – Therapist is dedicated to the school full-time.	\$500/day
Teacher of the Visually Impaired	\$79/hour
Teacher of the Deaf and Hard of Hearing (Direct and Consultative)	\$79/hour
Mental Health Professional Development Training Course for Staff	\$2,000 flat rate up to 8 hours of In-service
Social Emotional Education Classes – School Wide Model	\$400/class (45 minutes)

<u>SERVICES</u>	<u>RATES</u>
<u>Evaluations</u>	
Physical Therapy Evaluations	\$210 flat rate
Occupational Evaluation	\$210 flat rate
Speech Language Evaluation	\$210 flat rate
Board Certified Behavioral Analysis	\$210 flat rate
School Basic Psychology Evaluation	\$249 flat rate
School Comprehensive Psychology Evaluation	\$1,200 flat rate
Intervention Specialist Evaluation	\$210 flat rate
Audiologist Evaluation	\$210 flat rate
Teacher of the Deaf and Hard of Hearing Evaluation	\$210 flat rate
<u>Cancellations and No Shows</u>	
	Below does not apply to Per Diem Relationships.
No Show / Billable Cancellation - Therapy (therapy Session cancelled in less than 24 hours or a no show)	50% of Scheduled Session
No Show / Billable Cancellation - Evaluation Session cancelled in less than 24 hours or a no show	50% of Scheduled Evaluation
OR	
Asynchronous Session – EMC Therapist will remain online for entirety of session and actively work on student and school's behalf. This will include but is not limited to homework assignments, generalization activities, strategies, and functional/educational support of students with IEPs. All documentation will reflect additional support by therapist to maintain compliance and provide additional support in lieu of a traditional no show.	\$79/hour as scheduled (Examples below): \$39/30 Min Session \$59/45 Min Session \$79/1 hour session
<u>Miscellaneous</u>	
Classroom Aide	\$23-25/hour
Progress Reporting	\$39/report
IEP Prep (for therapists working hourly)	\$79/hour
Staff Consultation (OT, PT, SLP, or Behavioral Therapy)	\$79/hour
ASST TECH	\$79/hour



2010 GIPS Wards

GI City Limits - 54,374

Board Members

Ward

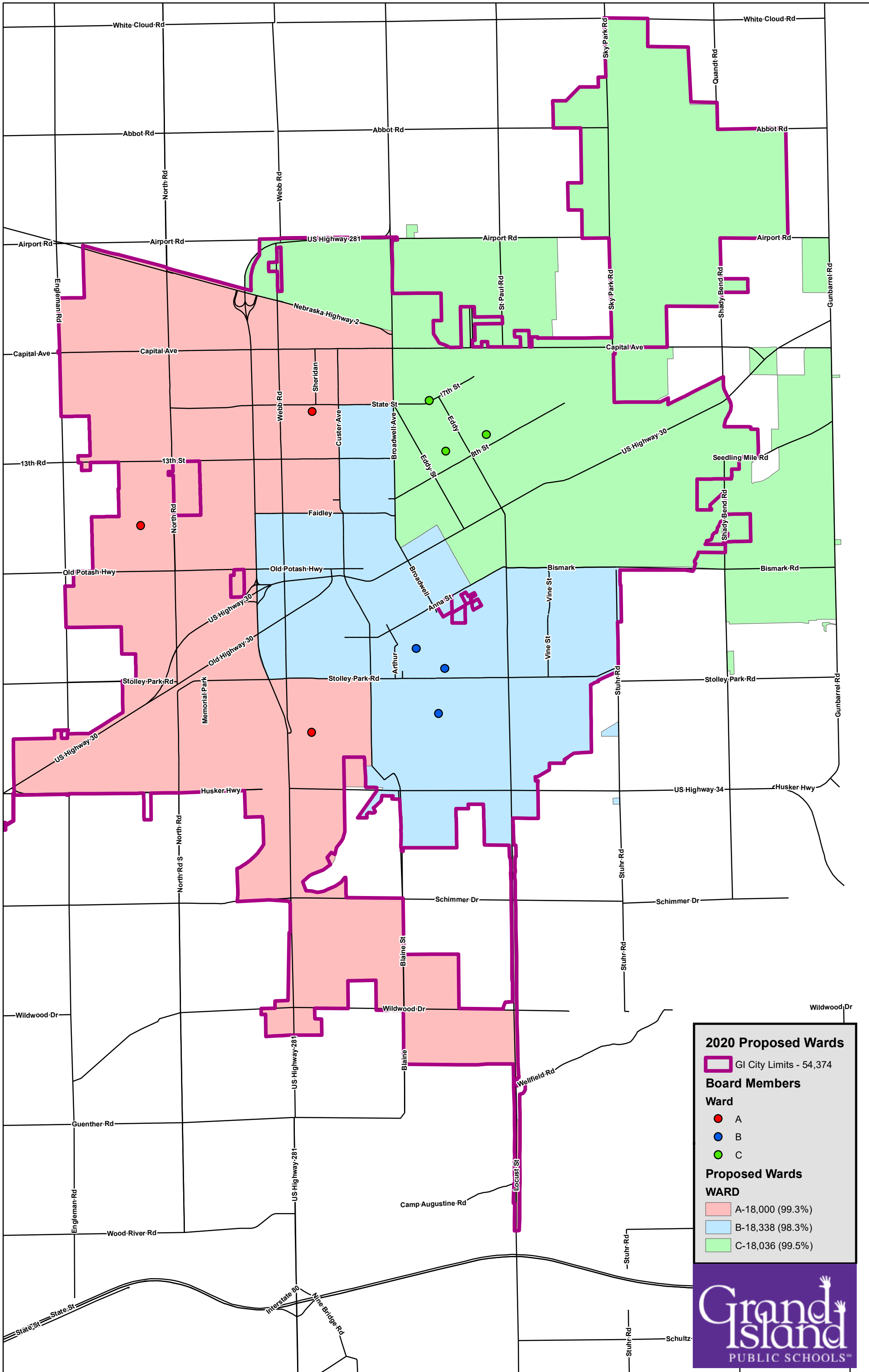
- A
- B
- C

2010 Wards

WARD

- A-21,287 (84.9%)
- B-15,572 (73.2%)
- C-17,345 (96.0%)





2020 Proposed Wards

GI City Limits - 54,374

Board Members

Ward

- A
- B
- C

Proposed Wards

WARD

- A-18,000 (99.3%)
- B-18,338 (98.3%)
- C-18,036 (99.5%)



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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2021

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the financial statements of the School District as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon

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Grand Island, NE 68802
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no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2, as of August 31, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis of Accounting

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

Emphasis of Matter

As discussed in Note A, the financial statements referred to above include the primary government of the Hall County School District #2, which consists of all funds, organizations institutions, agencies, departments, and offices that comprise the School District's legal entity and the Central Nebraska Education Agency, a legally separate component unit. These financial statements do not include financial data for Grand Island Public Schools Foundation, Inc., a legally separate component unit of the School District, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the School District's primary government. As a result, these financial statements do not purport to and do not present fairly the financial position of the reporting entity of the Hall County School District #2, as of August 31, 2021, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We are currently auditing, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the Grand Island Education Foundation Inc., as of and for the year ended August 31, 2021. Our report is expected to be issued during November 2021.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hall County School District #2's financial statements. The management's discussion and analysis and supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining nonmajor fund financial statements, Activity Fund statement of cash receipts, disbursements, and funds balance, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the first sentence of this paragraph and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

The management's discussion and analysis, budgetary comparison schedules, county treasurer statement of receipts and disbursements and the comparative statistical data and graphs have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2021, on our consideration of Hall County School District #2's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hall County School District #2's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
October 21, 2021

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2021**

MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Grand Island Public Schools’ annual financial report presents management’s discussion and analysis (MD&A) of the District’s financial performance during the fiscal year ended August 31, 2021. Please read the MD&A in combination with the entire financial report, which immediately follows this section. For information on the Grand Island Education Foundation, Inc. component unit excluded from these financial statements, please see the separate audit report for the Foundation.

FINANCIAL HIGHLIGHTS

- The District decreased its governmental funds cash reserves by \$2.8 million, with the Special Building Fund cash reserves making up \$2.3 million of the decrease, and the General Fund making up \$1.2 million of the decrease.
- General Fund revenues were \$117.2 million, \$1.2 million less than expenses.
- General Fund operational costs were \$118.4 million, a 3.1 percent increase, primarily due to increased spending for Federal programs.
- Major capital improvement projects were completed to further ensure viable, clean, safe and secure facilities:
 - Grand Island Senior High School roof project
 - Furniture for the preschool
 - Install ionization systems at all schools
 - Purchase of Principal building
 - Jefferson and Stolley Park construction projects coming to completion
 - Science room renovations
- During the 2020-2021 school year construction on the Memorial Stadium was substantially completed \$2.1 million paid on the project. No taxpayer money was used.
- Major additional capital investment in both new and renovated spaces currently under design and development include, but are not limited to:
 - A long-term lease was entered into with Central Nebraska Education Agency for the Early Learning Center which began operations with the 2021-2022 fiscal year.
 - Additionally, CHI – Saint Francis and GIPS are working on developing the 8th floor of the hospital tower for the Academies of Grand Island Senior High School Academy of Medical Sciences.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

- Grand Island Public Schools student enrollment increased from the prior year. The official (October 1 snapshot) pre-kindergarten through twelfth grade student count of 10,069, up from 9,883 in 2018, represents a 1.88 percent increase from the prior year with a three-year enrollment increase of 1.74 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This audited annual financial report consists of three sections: management’s discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District’s *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District’s operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- *Proprietary funds* statements offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District’s budget for the year and various other supporting schedules and statements.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was lower on August 31, 2021 than it was the year before, decreasing 0.8 percent to \$97.8 million. This decrease in the District's financial position came from its governmental activities, the net position of which decreased \$1.7 million to \$93.0 million. The net position of the District's business-type activities increased \$0.9 million to \$4.8 million.

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

	August 31, <u>2021</u>	August 31, <u>2020</u>	Increase (Decrease)
Assets:			
Current assets	\$ 46,482,212	\$ 48,429,306	\$ (1,947,094)
Capital assets	151,457,216	151,030,467	426,749
Total assets	<u>197,939,428</u>	<u>199,459,773</u>	<u>(1,520,345)</u>
Liabilities:			
Current liabilities	4,989,000	4,892,613	96,387
Long-term liabilities	95,190,000	96,009,000	(819,000)
Total liabilities	<u>100,179,000</u>	<u>100,901,613</u>	<u>(722,613)</u>
Net position:			
Net investment in capital assets	51,278,216	50,128,854	1,149,362
Restricted for:			
Debt service	7,290,222	7,134,593	155,629
Building additions/ improvements	2,320,636	4,679,041	(2,358,405)
Qualified capital purposes	1,103,544	849,021	254,523
Unrestricted	35,767,810	35,766,651	1,159
Total net position	<u>\$ 97,760,428</u>	<u>\$ 98,558,160</u>	<u>\$ (797,732)</u>

Governmental Activities

Revenues for the District's governmental activities were \$128.3 million, while total expenses were \$130.0 million. The decrease in net position for governmental activities was \$1.7 million in 2021.

The decrease in net position for the year ended August 31, 2021 was due primarily to increased Federal program expenses. Federal grant reimbursements had not been received at August 31, 2021 for all of the increased Federal program expenses.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Governmental Activities, continued

Strong economic growth, as measured by investment in real estate and building, coupled with aggressive reassessment practices, led to a 5.2 percent increase in property valuation. This contributed in General Fund tax asking increasing \$1.8 million (5.2 percent).

The cost of all governmental activities this year was \$130.0 million. Federal and State governments subsidized certain programs with grants and contributions (\$13.7 million). Most of the District's costs (\$113.5 million), however, were financed by District and State taxpayers. This portion of governmental activities was financed with \$49.0 million in property taxes and \$59.3 million of unrestricted State Aid based on the Statewide Education Aid Formula.

A comparison of governmental activities' receipts and expenses follows:

	Years Ended August 31,		Increase (Decrease)
	2021	2020	
Receipts:			
Charges for services	\$ 2,252,535	\$ 132,355	\$ 2,120,180
Operating grants	13,662,284	15,081,168	(1,418,884)
Capital grants	500,164	7,417,694	(6,917,530)
Property and other taxes	49,048,497	46,684,988	2,363,509
State aid	59,345,290	57,987,330	1,357,960
Investment income	44,433	226,302	(181,869)
Other	3,409,093	2,267,505	1,141,588
Total receipts	128,262,296	129,797,342	(1,535,046)
Expenses:			
Instruction	73,629,299	73,593,753	35,546
Support services:			
Pupils	2,640,193	2,530,862	109,331
Special education	3,780,402	3,564,406	215,996
Staff	4,240,885	3,572,739	668,146
General Administration	1,225,361	1,117,152	108,209
School Administration	5,626,020	5,702,742	(76,722)
Business	2,719,755	2,161,169	558,586
Building and grounds	10,879,752	10,474,344	405,408
Pupil transportation	460,913	485,895	(24,982)
State categorical programs	1,140,296	844,315	295,981
Federal programs	9,922,318	7,510,098	2,412,220
Extracurricular activities	2,284,001	300,000	1,984,001
Interest and fees on debt	2,666,795	13,895,059	(11,228,264)
Depreciation	8,726,432	8,290,447	435,985
Total expenses	129,942,422	134,042,981	(4,100,559)
Decrease in net position	\$ (1,680,126)	\$ (4,245,639)	\$ 2,565,513

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Charges for services increased \$2.1 million due primarily to including the Activity Fund as a governmental activity for the first time during the year ended August 31, 2021. Also, extracurricular activities expenses increased \$2.0 million for the same reason.

Interest expense decreased \$11.2 million due to the prior year prepayment of interest when the 2012 GO Refunding Bonds, the 2014 GO Bonds, and the 2016 Limited Tax Obligation Bonds were advance defeased/refunded.

Business-type Activities

Revenues of the District's business-type activities decreased 5.1 percent to \$6.6 million, and expenses decreased 17.5 percent to \$5.8 million.

Food services revenues exceeded expenses by \$0.8 million.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$44.6 million, \$2.8 million less than last year's ending fund balances of \$47.3 million.

The General Fund had \$1.2 million more expenditures than revenues for the year. The Special Building Fund had \$2.4 million more expenditures than revenues for the year and the Depreciation Fund has \$0.5 million more expenditures than revenues for the year, accounting for the decrease in governmental fund balances.

The business-type activities revenue exceeded expenses by \$0.8 million. In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary funds statements.

Budgetary Highlights

The District's budget for the General Fund anticipated that revenues would exceed expenditures by \$3.5 million. Actual expenditures exceeded revenue by \$1.2 million for the year. Actual revenues were \$27.8 million lower than expected. The actual expenditures were \$23.1 million below budget, due primarily to a \$16.6 million favorable variance in regular instructional services.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of 2021, the District had invested \$266.0 million in a broad range of capital assets, including land, buildings, athletic/sports facilities and computer and audio-visual equipment. The net book value after depreciation was \$151.5 million at August 31, 2021.

The amount represents a net increase of \$0.4 million or 0.3 percent from last year. (More detailed information about capital assets can be found in Note E to the financial statements.) Total depreciation expense for the year was \$8.9 million, while building improvements and additions to equipment and furniture amounted to \$9.4 million.

Long-term Debt

At year end, the District had \$100.1 million (principal only) in General Obligation Bonds and other debt outstanding – a decrease of 0.7 percent from last year – as shown in the table below.

	<u>Balance at</u> <u>8/31/2021</u>	<u>Balance at</u> <u>8/31/2020</u>	<u>\$ Change</u> <u>Increase</u> <u>(Decrease)</u>	<u>% Change</u> <u>Increase</u> <u>(Decrease)</u>
<u>Fund</u>				
General	\$ 2,625,000	\$ 95,613	\$ 2,529,387	26.5 %
Bond	92,585,000	93,615,000	(1,030,000)	(1.1)
Qualified	4,510,000	6,630,000	(2,120,000)	(32.0)
Total governmental	<u>\$ 99,720,000</u>	<u>\$ 100,340,613</u>	<u>\$ (620,613)</u>	(0.6)
Nutrition	<u>\$ 459,000</u>	<u>\$ 561,000</u>	<u>\$ (102,000)</u>	(18.2)

During the year ended August 31, 2021, the District issued \$1.3 million of limited tax obligation bonds for the ionization project. Also, the District entered into a \$3.0 million lease purchase agreement for the Principal building acquisition.

The District also made scheduled principal payments on the long-term debt in the Nutrition Fund.

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

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

FACTORS BEARING ON THE DISTRICT’S FUTURE

- The District will continue to pay for improvements to facilities through the use of the Special Building Fund, Qualified Capital Purpose Fund, and General Fund, along with the appropriate use of near-term and long-term debt instruments and/or lease purchase arrangements.
- The end of fiscal year 2021 marked the end of a one-year agreement with the District’s recognized local teachers union, the Grand Island Education Association (GIEA). A new negotiated agreement was reached during the 2020-2021 fiscal year for the 2021-2022 fiscal year.
- The City of Grand Island continues to annex land in response to economic growth within the community of Grand Island. In large measure, Grand Island Public Schools’ boundaries follow the City of Grand Island’s boundaries. However, the Grand Island Public Schools are mandated by State law to meet and negotiate in good faith over several specific factors with other Districts that are affected by the annexation process. When annexation occur, this process is ongoing with Hall County School District 40-0082-000 dba Northwest Public Schools, a Class III school district that lies, in part, within Grand Island Public Schools’ boundaries.
- The District realized increased revenue from state aid and a 5.2 percent valuation growth. However, that revenue growth along with other revenue increases were just enough to cover increased cost due to the impact of negotiated salaries, health care including PPACA, additional staffing needs due to enrollment growth and programming needs, general inflationary trends, and, of course, COVID-19.
- Tax Increment Financing (TIF) projects are becoming more frequent and larger within the Grand Island community. The impact on the District is both positive and negative in the near and long term. Grand Island Public Schools will continue to seek understanding and express our concerns regarding the use of TIF for residential projects that place additional burden on the District’s resources.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This audited financial report is designed to provide the District’s stakeholders (i.e., citizens, taxpayers, customers, investors and creditors) with a general overview of the District’s finances and to demonstrate the District’s accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Dr. Kenneth Schroeder
Chief Financial Officer

Grand Island Public Schools
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

(308) 385-5900 x144
(308) 385-5949 – facsimile
kschroeder@gips.org – e-mail

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (notes A6 and C)	\$ 22,686,543	\$ 1,922,662	\$ 24,609,205	\$ 133,877
Cash restricted for building projects (note C)	2,217,325	-	2,217,325	-
Cash restricted for debt service (note C)	5,459,595	-	5,459,595	-
Cash restricted for qualified capital purpose undertakings (note C)	793,612	-	793,612	-
Cash with County Treasurers (note D)	13,402,475	-	13,402,475	-
Total current assets	44,559,550	1,922,662	46,482,212	133,877
Noncurrent assets:				
Capital assets (notes A5 and E):				
Land	3,369,359	-	3,369,359	688,483
Buildings	235,561,514	3,384,269	238,945,783	6,196,343
Furniture and equipment	20,919,936	2,762,629	23,682,565	-
Less: Accumulated depreciation	(111,715,075)	(2,825,416)	(114,540,491)	-
Net capital assets	148,135,734	3,321,482	151,457,216	6,884,826
Total assets	192,695,284	5,244,144	197,939,428	7,018,703
LIABILITIES				
Current liabilities:				
Long-term debt due within one year (note F):				
Capital lease payable	375,000	-	375,000	-
Certificates of participation	-	104,000	104,000	-
Limited tax obligation bonds payable	815,000	-	815,000	-
General obligation bonds payable	3,695,000	-	3,695,000	287,137
Total current liabilities	4,885,000	104,000	4,989,000	287,137
Long-term liabilities, net of current portion (note F):				
Capital lease payable	2,250,000	-	2,250,000	-
Certificates of participation	-	355,000	355,000	-
Limited tax obligation bonds payable	6,315,000	-	6,315,000	-
General obligation bonds payable	86,270,000	-	86,270,000	6,890,843
Total long-term liabilities	94,835,000	355,000	95,190,000	6,890,843
Total liabilities	99,720,000	459,000	100,179,000	7,177,980
NET POSITION				
Net investment in capital assets	48,415,734	2,862,482	51,278,216	-
Restricted for:				
Debt service	7,290,222	-	7,290,222	-
Building additions/improvements	2,320,636	-	2,320,636	-
Qualified capital purposes	1,103,544	-	1,103,544	-
Unrestricted	33,845,148	1,922,662	35,767,810	(159,277)
Total net position	\$ 92,975,284	\$ 4,785,144	\$ 97,760,428	\$ (159,277)

See notes to financial statements.

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

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Receipts Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
Instruction	\$ 73,629,299	\$ -	\$ 7,023,241
Support services:			
Pupils	2,640,193	-	-
Special education	3,780,402	-	-
Staff	4,240,885	-	-
General administration	1,225,361	-	-
School administration	5,626,020	-	-
Business	2,719,755	-	-
Building and grounds	10,879,752	-	-
Pupil transportation	460,913	-	211,892
State categorical programs	1,140,296	-	513,403
Federal programs	9,922,318	-	5,913,748
Extracurricular activities	2,284,001	2,252,535	-
Interest and fees on long-term debt	2,666,795	-	-
Depreciation - unallocated	8,726,432	-	-
	129,942,422	2,252,535	13,662,284
Business-type activities:			
Nutrition services	5,470,611	223,021	6,318,620
Depreciation	214,642	-	-
	5,685,253	223,021	6,318,620
Total business-type activities	5,685,253	223,021	6,318,620
Total primary government	\$ 135,627,675	\$ 2,475,556	\$ 19,980,904
Component unit:			
Central Nebraska Education Agency	\$ 159,280	\$ -	\$ -

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position			Component Unit
	Primary Government			
	Governmental Activities	Business-type Activities	Total	
\$ -	\$ (66,606,058)		\$ (66,606,058)	
-	(2,640,193)		(2,640,193)	
-	(3,780,402)		(3,780,402)	
-	(4,240,885)		(4,240,885)	
-	(1,225,361)		(1,225,361)	
-	(5,626,020)		(5,626,020)	
-	(2,719,755)		(2,719,755)	
500,164	(10,379,588)		(10,379,588)	
-	(249,021)		(249,021)	
-	(626,893)		(626,893)	
-	(4,008,570)		(4,008,570)	
-	(31,466)		(31,466)	
-	(2,666,795)		(2,666,795)	
-	(8,726,432)		(8,726,432)	
500,164	(113,527,439)		(113,527,439)	
-	-	\$ 1,071,030	1,071,030	
-	-	(214,642)	(214,642)	
-	-	856,388	856,388	
\$ 500,164	(113,527,439)	856,388	(112,671,051)	
\$ -				\$ (159,280)
General receipts:				
Taxes:				
Property	42,968,665	-	42,968,665	-
Motor vehicle	4,341,627	-	4,341,627	-
Other taxes	1,738,205	-	1,738,205	-
Fines and licenses	808,764	-	808,764	-
State aid	59,345,290	-	59,345,290	-
State apportionment	1,278,537	-	1,278,537	-
Investment income	44,433	388	44,821	3
Refund of prior year expenditures	1,117,238	-	1,117,238	-
Gain on disposal of assets	137,300	-	137,300	-
Other	67,254	25,618	92,872	-
Total general receipts	111,847,313	26,006	111,873,319	3
Change in net position	(1,680,126)	882,394	(797,732)	(159,277)
Net position - August 31, 2020				
As originally reported	92,565,152	3,902,750	96,467,902	-
Restatement	2,090,258	-	2,090,258	-
As restated	94,655,410	3,902,750	98,558,160	-
Net position - August 31, 2021	\$ 92,975,284	\$ 4,785,144	\$ 97,760,428	\$ (159,277)

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

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

August 31, 2021

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
ASSETS			
Cash and investments	\$ 13,774,141	\$ 1,001,447	\$ 5,459,595
Cash with County Treasurers	<u>11,158,605</u>	<u>-</u>	<u>1,830,627</u>
Total assets	<u><u>\$ 24,932,746</u></u>	<u><u>\$ 1,001,447</u></u>	<u><u>\$ 7,290,222</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Debt service	-	-	7,290,222
Building additions/improvements	-	-	-
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	1,001,447	-
Employee benefits	-	-	-
Extracurricular activities	-	-	-
Contingencies	-	-	-
Early Learning Center	-	-	-
Unassigned	<u>24,932,746</u>	<u>-</u>	<u>-</u>
Total fund balances	<u><u>24,932,746</u></u>	<u><u>1,001,447</u></u>	<u><u>7,290,222</u></u>
Total liabilities and fund balances	<u><u>\$ 24,932,746</u></u>	<u><u>\$ 1,001,447</u></u>	<u><u>\$ 7,290,222</u></u>

See notes to financial statements.

Special Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>	Cooperative <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 2,217,325	\$ 793,612	\$ 1,251,935	\$ 6,659,020	\$ 31,157,075
103,311	309,932	-	-	13,402,475
<u>2,320,636</u>	<u>1,103,544</u>	<u>1,251,935</u>	<u>6,659,020</u>	<u>44,559,550</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,290,222
2,320,636	-	-	-	2,320,636
-	1,103,544	-	-	1,103,544
-	-	-	-	1,001,447
-	-	-	3,111,713	3,111,713
-	-	-	2,479,083	2,479,083
-	-	-	1,068,224	1,068,224
-	-	1,251,935	-	1,251,935
-	-	-	-	24,932,746
<u>2,320,636</u>	<u>1,103,544</u>	<u>1,251,935</u>	<u>6,659,020</u>	<u>44,559,550</u>
<u>\$ 2,320,636</u>	<u>\$ 1,103,544</u>	<u>\$ 1,251,935</u>	<u>\$ 6,659,020</u>	<u>\$ 44,559,550</u>

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

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

August 31, 2021

Total fund balances - governmental funds \$ 44,559,550

Amounts reported for *governmental activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$259,850,809, and the accumulated depreciation is \$111,715,075. 148,135,734

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:

Capital leases payable	\$ (2,625,000)	
Limited tax obligation bonds payable	(7,130,000)	
General obligation bonds payable	<u>(89,965,000)</u>	<u>(99,720,000)</u>

Total net position - governmental activities \$ 92,975,284

See notes to financial statements.

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS -
MODIFIED CASH BASIS**

For the year ended August 31, 2021

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
RECEIPTS			
Taxes:			
Property	\$ 33,883,717	\$ -	\$ 5,803,903
Motor vehicle	4,341,627	-	-
Homestead exemption	1,301,249	-	222,200
Pro-rate motor vehicle	112,320	-	19,525
Carline	21,918	-	3,747
Property tax credit	1,602,351	-	272,924
Personal property tax credit	18,046	-	3,084
Nameplate capacity tax	1,681	-	287
Fines and licenses	828,038	-	-
State aid and grants	67,224,553	-	-
Federal grants	6,205,915	-	-
Investment income	973	131	17,235
Donations	410,836	-	-
Activity receipts	-	-	-
Sale of property	137,300	-	-
Bond proceeds	-	-	-
Transfers from other funds	-	905,294	-
Refund of prior year expenditures	1,117,238	-	-
Other	350	-	-
Total receipts	<u>117,208,112</u>	<u>905,425</u>	<u>6,342,905</u>
DISBURSEMENTS			
Instruction	60,804,317	-	-
Special education	13,874,686	-	-
Support services:			
Pupils	2,640,193	-	-
Special education	3,780,402	-	-
Staff	4,240,885	-	-
General administration	1,225,361	-	-
School administration	5,626,020	-	-
Business	2,815,368	-	-
Building and grounds	11,046,000	-	-
Pupil transportation	460,913	-	-
State categorical programs	1,153,937	-	-
Federal programs	10,317,896	-	-
Extracurricular activities	420,291	-	-
Capital outlay	-	1,371,167	-
Debt service			
Principal	-	-	3,650,000
Interest	-	-	2,534,812
Bond fees	-	-	2,464
Total disbursements	<u>118,406,269</u>	<u>1,371,167</u>	<u>6,187,276</u>
Excess (deficiency) of receipts over disbursements	(1,198,157)	(465,742)	155,629
Fund balances - August 31, 2020			
As originally reported	26,130,903	1,467,189	7,134,593
Restatement	-	-	-
As restated	<u>26,130,903</u>	<u>1,467,189</u>	<u>7,134,593</u>
Fund balances - August 31, 2021	<u>\$ 24,932,746</u>	<u>\$ 1,001,447</u>	<u>\$ 7,290,222</u>

See notes to financial statements.

Special Building Fund	Qualified Capital Purpose Fund	Cooperative Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ 325,765	\$ 977,279	\$ -	\$ -	\$ -	\$ 40,990,664
-	-	-	-	-	4,341,627
12,512	37,536	-	-	-	1,573,497
1,080	3,240	-	-	-	136,165
211	632	-	-	-	26,508
15,407	46,222	-	-	-	1,936,904
174	521	-	-	-	21,825
16	48	-	-	-	2,032
-	-	-	-	-	828,038
-	-	-	-	-	67,224,553
-	-	-	-	-	6,205,915
651	259	-	25,185	-	44,434
500,164	-	444,807	-	-	1,355,807
-	-	-	2,126,882	-	2,126,882
-	-	-	-	-	137,300
-	1,310,000	-	-	-	1,310,000
-	-	-	420,291	(1,325,585)	-
-	-	-	-	-	1,117,238
-	66,904	-	-	-	67,254
<u>855,980</u>	<u>2,442,641</u>	<u>444,807</u>	<u>2,572,358</u>	<u>(1,325,585)</u>	<u>129,446,643</u>
-	-	-	11,287	-	60,815,604
-	-	-	-	-	13,874,686
-	-	-	-	-	2,640,193
-	-	-	-	-	3,780,402
-	-	-	-	(905,294)	3,335,591
-	-	-	-	-	1,225,361
-	-	-	-	-	5,626,020
-	-	-	-	-	2,815,368
-	-	-	-	-	11,046,000
-	-	-	-	-	460,913
-	-	-	-	-	1,153,937
-	-	-	-	-	10,317,896
-	-	-	2,158,348	(420,291)	2,158,348
3,214,385	1,248,599	-	-	-	5,834,151
-	810,000	-	-	-	4,460,000
-	96,404	-	-	-	2,631,216
-	33,115	-	-	-	35,579
<u>3,214,385</u>	<u>2,188,118</u>	<u>-</u>	<u>2,169,635</u>	<u>(1,325,585)</u>	<u>132,211,265</u>
(2,358,405)	254,523	444,807	402,723	<u>\$ -</u>	(2,764,622)
4,679,041	849,021	807,128	4,166,039		45,233,914
-	-	-	2,090,258		2,090,258
<u>4,679,041</u>	<u>849,021</u>	<u>807,128</u>	<u>6,256,297</u>		<u>47,324,172</u>
<u>\$ 2,320,636</u>	<u>\$ 1,103,544</u>	<u>\$ 1,251,935</u>	<u>\$ 6,659,020</u>		<u>\$ 44,559,550</u>

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

**RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the year ended August 31, 2021

Total net change in fund balances - governmental funds		\$ (2,764,622)
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$9,190,315) was exceeded by depreciation expense (\$8,726,432) and assets financed through capital lease arrangements (\$3,000,000) during the period.</p>		
	(2,536,117)	
<p>Proceeds from the issuance of bonds payable are reported as revenue in the governmental funds. However, issuance of bonds payable increases long-term liabilities in the statement of net position.</p>		
		(1,310,000)
<p>Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Principal payments consist of:</p>		
Capital leases	\$ 470,613	
Limited tax obligation bonds	810,000	
General obligation bonds	3,650,000	4,930,613
Change in net position of governmental activities		\$ (1,680,126)

See notes to financial statements.

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

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

August 31, 2021

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 1,922,662
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 1,922,662</u></u>

See notes to financial statements.

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

**RECONCILIATION OF THE STATEMENT OF NET POSITION - PROPRIETARY
FUND TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION**

August 31, 2021

Total net position - proprietary fund	\$ 1,922,662
Amounts reported for <i>business-type activities</i> in the statement of net position are different because:	
Capital assets used in business-type activities are not financial resources and therefore are not reported as assets in proprietary funds. The cost of the assets is \$6,146,898, and the accumulated depreciation is \$2,825,416.	3,321,482
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:	
Certificates of participation	<u>(459,000)</u>
Total net position - business-type activities	<u><u>\$ 4,785,144</u></u>

See notes to financial statements.

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

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUND -
MODIFIED CASH BASIS**

For the year ended August 31, 2021

	<u>Nutrition Fund</u>
Operating receipts:	
Lunch sales	\$ 223,021
State sources	26,695
Federal sources	5,888,026
USDA commodities	403,899
Other	<u>25,618</u>
Total operating receipts	6,567,259
 Operating disbursements:	
Salaries and employee benefits	2,568,701
Contracted services	78,363
Food and food service supplies	2,743,393
Capital outlay	193,304
Debt service	
Principal	102,000
Interest and fees	14,305
Other	<u>50,053</u>
Total operating disbursements	<u>5,750,119</u>
Operating receipts in excess of disbursements	817,140
 Nonoperating receipts:	
Investment income	<u>388</u>
Increase in net position	817,528
Net position - August 31, 2020	<u>1,105,134</u>
Net position - August 31, 2021	<u><u>\$ 1,922,662</u></u>

See notes to financial statements.

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

**RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the year ended August 31, 2021

Total increase in net position - proprietary fund	\$ 817,528
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Amounts reported for *business-type activities* in the statement of activities are different because:

Capital outlays are reported in proprietary fund as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capitalized capital outlay (\$177,508) was exceeded by depreciation expense (\$214,642) during the period.	(37,134)
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Repayment of long-term debt is an expenditure in the fund financial statements, but the repayment reduces long-term liabilities in the statement of net position. Principal payments consist of:

Certificates of participation	<u>102,000</u>
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Change in net position of business-type activities	<u><u>\$ 882,394</u></u>
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See notes to financial statements.

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

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the District’s significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Reporting Entity

Grand Island Public Schools is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that the Central Nebraska Education Agency (CNEA) and the Grand Island Education Foundation, Inc. are component units.

The CNEA was created by an interlocal agreement between Grand Island Public Schools and Educational Service Unit No. 10 (ESU 10) for the joint ownership of certain educational facilities for use by the District and ESU 10. During the year ended August 31, 2021, CNEA purchased the Early Learning Center property and will lease it to the District for its preschool program. CNEA is presented as a discretely presented component unit in the accompanying financial statements.

The Grand Island Education Foundation, Inc. is a non-profit organization, which is engaged primarily in raising funds for extracurricular and academic purposes in the Grand Island area. Support is received primarily through contributions and fundraising programs. As a non-profit organization, the Grand Island Education Foundation, Inc. is exempt from income taxes in accordance with the Internal Revenue Code Section 501(c)(3). The Foundation exists exclusively for the benefit of the District. The component unit information has been excluded from these financial statements and may be obtained from separately audited financial statements, which are available by contacting the Grand Island Education Foundation, Inc.

2. Basis of Presentation

On September 1, 2002, the School District adopted the provisions of Statement No. 34 of the Governmental Accounting Standards Board, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Effective September 1, 2010 the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

Nonspendable-Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted-Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

Committed-Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Assigned-Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

Unassigned-All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 16). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the District. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service).

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District and the CNEA component unit have been prepared on the modified cash basis of accounting in that capital assets are capitalized and depreciated under the government-wide measurement focus and long-term liability proceeds and payments do not affect the statement of activities (but are instead carried on the statement of net position) under the government-wide measurement focus. This basis recognizes assets, liabilities, net position, revenues and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are*

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

not recorded in these financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Differences between the government-wide financial statements and the fund financial statements arise in the recording of capital assets, the recognition of depreciation, and the recording of long-term liabilities. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types

Governmental Funds – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District’s major governmental funds:

General Fund: This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Special Building Fund: Accounts for taxes levied and other revenue specifically maintained for future building and equipment purchases.

Depreciation Fund: Set up for the replacement of capital assets.

Bond Fund: Accounts for the accumulation of resources for, and the payment of, principal, interest, and fiscal charges on general obligation long-term debt.

Qualified Capital Purpose Fund: Accounts for taxes levied and other revenue specifically maintained for hazard abatement and handicapped accessibility renovations.

Cooperative Fund: Previously used to account for the Central Nebraska Supportive Service Program, which provided special education services to Grand Island Public Schools and other participating school districts, and other cooperative agreements. In future years, this fund will be used to account for the operations of the Central Nebraska Education Agency.

The other governmental funds include:

Contingency Fund: Set up to fund uninsured losses and legal fees incurred by the District for defense against possible losses.

Employee Benefit Fund: The Employee Benefit Fund is a reserve for unemployment claims.

Activity Fund: This fund is used to account for assets held by the District for various school organizations and activities.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

Proprietary Funds – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities, which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District’s only proprietary fund is the following fund:

Nutrition Fund: Accounts for the operations of the District’s nutrition program.

5. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statement of assets, liabilities, and fund balances - governmental funds.

Proprietary fund capital assets result from expenditures in the Nutrition Fund. These assets are reported in the business-type activities column of the government-wide statement of net position, but are not reported in the fund financial statement of net position.

The District has a \$5,000 capitalization threshold. Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets not being depreciated include land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated useful life of the asset. The District has established estimated useful lives as follows:

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Capital Assets, continued

<u>Description</u>	<u>Estimated Useful Lives in Years</u>
Buildings	30
Furniture and Equipment (including vehicles and computer equipment)	5

6. Investments and Cash Pools

The District maintains an investment pool that is available for use by all funds. The pool consists of an interest-bearing sweep account and Wells Fargo money market funds. Each fund's equity in this pool is included in investments. The District also maintains a pooled checking account for the District's disbursements. Each fund's equity in this pool is included in cash. In addition, other cash and investments are separately held by the General Fund, Bond Fund, Employee Benefit Fund, Contingency Fund, and Activity Fund.

Investments are carried at fair value. Fair value of the equity in the Nebraska School District Liquid Asset Fund Plus is the same as the value of the pool shares determined using the fair value of each pool's underlying investment portfolio.

Investment earnings include interest income and the net change for the year in the fair value of investments carried at fair value. Investment income earned in the pooled accounts is allocated to the participating funds in proportion to the average balances in each fund. Other investment income is assigned to the funds with which the related investment asset is associated.

7. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

8. Equity Restatement

During the year ended August 31, 2021, the District adopted GASB Statement 84, *Fiduciary Activities*, which addresses when a government should report assets in a fiduciary fund. Prior to the adoption of GASB 84, the District reported the Activity Fund as a fiduciary fund. However, based on GASB 84, this fund has been reclassified to a governmental fund. As a result, governmental activities net position and governmental fund balance as of August 31, 2020, were increased \$2,090,258.

9. Estimates

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

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.
5. The county clerk certifies a preliminary property tax rate for each fund of the School District which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district. The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with the procedures discussed above, which attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

The assessed value at August 31, 2020, upon which the 2020 levy was based was \$3,525,325,966.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2021, was as follows:

General Fund	\$ 1.0400
Bond Fund	0.1778
Special Building Fund	0.0100
Qualified Capital Purpose Fund	<u>0.0300</u>
	<u>\$ 1.2578</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS

Cash

At August 31, 2021, the carrying value of the District's deposits was \$33,079,737 and the bank balance was \$34,629,622. For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

As of August 31, 2021, all bank deposits were secured by FDIC coverage and pledged securities. All securities are held by the pledging financial institution, but not in the School District's name.

Cash for the School District at August 31, 2021 consisted of the following:

Cash on hand	\$ 13,096
Demand deposits	9,870,008
Wells Fargo interest-bearing sweep account	11,657,002
Total cash	<u><u>\$ 21,540,106</u></u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS, continued

Investments

For reporting purposes the School District's investments, which are carried at market value, consisted of the following at August 31, 2021:

Nebraska Liquid Asset Fund:	
General Fund	\$ 1,506,097
Bond Fund	5,457,374
Contingency Fund	1,077,388
Employee Benefit Fund	3,186,981
Qualified Capital Purpose Undertaking Fund	311,791
Total investments	<u><u>\$ 11,539,631</u></u>

The Nebraska Liquid Asset Fund is similar in nature to an open-end mutual fund designed specifically for Nebraska school entities, investing only in those securities allowable for such entities under Nebraska Law; and, as such, is not considered a security for purposes of categorization of credit risk as provided in GASB Statement No. 3.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS, continued

Summary of Carrying Values

The carrying values of cash and investments shown above are included in the fund financial statements at August 31, 2021, as follows:

Carrying value	
Cash	\$ 21,540,106
Investments	11,539,631
Cash and investments	<u>\$ 33,079,737</u>

Included in the following fund financial statements captions:

Statement of Net Position - Governmental Activities	
Cash and investments	\$ 22,686,543
Cash restricted for building projects	2,217,325
Cash restricted for debt service	5,459,595
Cash restricted for qualified capital purposes	793,612
Statement of Net Position - Business-type Activities	
Cash	<u>1,922,662</u>
	<u>\$ 33,079,737</u>

Component Unit Cash

The carrying values of cash for the CNEA at August 31, 2021 is made up of the following:

Demand deposits	\$ <u>133,877</u>
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NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by County Treasurers for the School District at August 31, 2021. The receipts were transferred subsequent to the fiscal year ended August 31, 2021.

General Fund	#VALUE!
Bond Fund	#VALUE!
Building Fund	#VALUE!
Qualified Capital Purpose Fund	#VALUE!
Total cash with County Treasurers at August 31, 2021	<u>#VALUE!</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE E – CAPITAL ASSETS

Capital asset balances and activity for the year ended August 31, 2021, were as follows:

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass</u>	Balance August 31, <u>2021</u>
<u>Governmental activities:</u>					
Capital assets not being depreciated:					
Land	\$ 3,255,200	\$ 114,159	\$ -	\$ -	\$ 3,369,359
Capital assets being depreciated:					
Buildings	227,664,787	7,896,727	-	-	235,561,514
Furniture and equipment:					
Vehicles	3,368,396	178,927	(822,150)	-	2,725,173
Computer equipment	7,589,519	384,644	-	-	7,974,163
Equipment	9,604,742	615,858	-	-	10,220,600
Total furniture and equipment	<u>20,562,657</u>	<u>1,179,429</u>	<u>(822,150)</u>	<u>-</u>	<u>20,919,936</u>
Total capital assets	251,482,644	9,190,315	(822,150)	-	259,850,809
Less accumulated depreciation:					
Buildings	(86,625,228)	(7,264,490)	-	-	(93,889,718)
Furniture and equipment:					
Vehicles	(2,877,186)	(192,082)	822,150	-	(2,247,118)
Computer equipment	(6,635,972)	(581,296)	-	-	(7,217,268)
Equipment	(7,672,407)	(688,564)	-	-	(8,360,971)
Total furniture and equipment	<u>(17,185,565)</u>	<u>(1,461,942)</u>	<u>822,150</u>	<u>-</u>	<u>(17,825,357)</u>
Total accumulated depreciation	<u>(103,810,793)</u>	<u>(8,726,432)</u>	<u>822,150</u>	<u>-</u>	<u>(111,715,075)</u>
Net capital assets	<u>\$ 147,671,851</u>	<u>\$ 463,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,135,734</u>

Included in governmental activities capital assets is a building under a capital lease arrangement with a cost of \$3,000,000 and accumulated depreciation of \$50,000 at August 31, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE E – CAPITAL ASSETS, continued

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2021</u>
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Buildings	\$ 3,223,304	\$ 160,965	\$ -	\$ 3,384,269
Furniture and equipment:				
Vehicles	549,772	-	-	549,772
Computer equipment	97,244	-	-	97,244
Equipment	2,099,070	16,543	-	2,115,613
Total furniture and equipment	<u>2,746,086</u>	<u>16,543</u>	<u>-</u>	<u>2,762,629</u>
Total capital assets	5,969,390	177,508	-	6,146,898
Less accumulated depreciation:				
Buildings	(735,123)	(23,429)	-	(758,552)
Furniture and equipment:				
Vehicles	(352,985)	(47,197)	-	(400,182)
Computer equipment	(63,400)	-	-	(63,400)
Equipment	(1,459,266)	(144,016)	-	(1,603,282)
Total furniture and equipment	<u>(1,875,651)</u>	<u>(191,213)</u>	<u>-</u>	<u>(2,066,864)</u>
Total accumulated depreciation	<u>(2,610,774)</u>	<u>(214,642)</u>	<u>-</u>	<u>(2,825,416)</u>
Net capital assets	<u>\$ 3,358,616</u>	<u>\$ (37,134)</u>	<u>\$ -</u>	<u>\$ 3,321,482</u>

	Balance August 31, <u>2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2021</u>
<u>CNEA component unit:</u>				
Capital assets not being depreciated:				
Land	\$ -	\$ 688,483	\$ -	\$ 688,483
Capital assets being depreciated:				
Buildings	-	6,196,343	-	6,196,343
Total capital assets	-	6,884,826	-	6,884,826
Less accumulated depreciation:				
Buildings	-	-	-	-
Total accumulated depreciation	-	-	-	-
Net capital assets	<u>\$ -</u>	<u>\$ 6,884,826</u>	<u>\$ -</u>	<u>\$ 6,884,826</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES

Long-term liability balances and activity for the year ended August 31, 2021, were as follows:

	Balance August 31, <u>2020</u>	<u>Proceeds</u>	<u>Principal Payments</u>	Balance August 31, <u>2021</u>	Due Within One <u>Year</u>
<u>Business-type activities:</u>					
Certificates of participation	\$ 561,000	\$ -	\$ (102,000)	\$ 459,000	\$ 104,000
<u>Governmental activities:</u>					
Capital lease payable	\$ 95,613	\$ 3,000,000	\$ (470,613)	\$ 2,625,000	\$ 375,000
Limited tax obligation bonds	6,630,000	1,310,000	(810,000)	7,130,000	815,000
General obligation bonds	93,615,000	-	(3,650,000)	89,965,000	3,695,000
Total governmental long-term liabilities	<u>\$ 100,340,613</u>	<u>\$ 4,310,000</u>	<u>\$ (4,930,613)</u>	<u>\$ 99,720,000</u>	<u>\$ 4,885,000</u>
<u>CNEA component unit:</u>					
Lease revenue bonds	<u>\$ -</u>	<u>\$ 7,177,980</u>	<u>\$ -</u>	<u>\$ 7,177,980</u>	<u>\$ 287,137</u>

Payments on the capital lease payable are made by the General Fund. The general obligation bonds are paid by the Bond Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund.

Detail of the Nutrition Fund Certificates of Participation follows:

Certificates of Participation – Series 2018:

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

Purpose: Central kitchen equipment

Amount: \$409,000

Dated: May 14, 2018

Interest Rate: 1.75 – 2.60%

Principal Due: December 15 and June 15, commencing December 15, 2018 through June 15, 2025.

Interest Due: December 15 and June 15, commencing December 15, 2018 through June 15, 2025.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the Nutrition Fund Certificates of Participation follows, continued:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>-----June 15-----</u>		<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2021-2022	2.20-2.60%	\$ 29,000	\$ 3,088	\$ 29,000	\$ 2,769	\$ 63,857	\$ 242,000
2022-2023	2.60%	30,000	2,392	30,000	2,002	64,394	184,000
2023-2024	2.60%	30,000	1,612	31,000	1,222	63,834	124,000
2024-2025	2.60%	31,000	819	32,000	416	64,235	63,000
		<u>\$ 120,000</u>	<u>\$ 7,911</u>	<u>\$ 122,000</u>	<u>\$ 6,409</u>	<u>\$ 256,320</u>	-

Certificates of Participation – Series 2018B:

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

Purpose: Central kitchen equipment

Amount: \$327,000

Dated: November 28, 2018

Interest Rate: 2.35 – 2.85%

Principal Due: December 15 and June 15, commencing June 15, 2019 through December 15, 2025.

Interest Due: December 15 and June 15, commencing June 15, 2019 through December 15, 2025.

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>-----June 15-----</u>		<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2021-2022	2.85%	\$ 23,000	\$ 3,092	\$ 23,000	\$ 2,764	\$ 51,856	\$ 217,000
2022-2023	2.85%	23,000	2,437	24,000	2,109	51,546	171,000
2023-2024	2.85%	24,000	1,767	24,000	1,425	51,192	124,000
2024-2025	2.85%	25,000	1,083	25,000	727	51,810	76,000
2025-2026	2.85%	26,000	370	-	-	26,370	26,000
		<u>\$ 121,000</u>	<u>\$ 8,749</u>	<u>\$ 96,000</u>	<u>\$ 7,025</u>	<u>\$ 232,774</u>	-

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the General Obligation Bonds follows:

General Obligation Bonds – 2012

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

Purpose: Refunding the Series 2005 and 2008 bonds

Amount: \$21,340,000

Dated: March 15, 2012

Interest Rate: 2.0 - 4.0%

Principal Due: December 15 commencing 2012 to 2025

Interest Due: December 15 and June 15 commencing 2012 to 2025

Callable: December 15, 2021 (partially advance defeased with Series 2019 GO Refunding Bonds and Series 2020 GO Refunding Bonds)

A schedule of the remaining bond principal and interest attributable to the 2012 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 2,635,000
2021-2022	3.00%	<u>\$ 2,635,000</u>	<u>\$ 39,525</u>	<u>\$ -</u>	<u>\$ 2,674,525</u>	-

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the General Obligation Bonds follows, continued:

General Obligation Bonds – 2019

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

Purpose: Refinance Series 2012 and Series 2014 GO Bonds

Amount: \$50,575,000

Dated: September 4, 2019

Interest Rate: 1.951 – 3.051%

Principal Due: December 15 commencing 2019 to 2039

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

Callable: December 15, 2026

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			<u>Balance</u>
						\$ 49,090,000
2021-2022	2.011%	\$ 615,000	\$ 665,977	\$ 659,793	\$ 1,940,770	48,475,000
2022-2023	1.981%	625,000	659,793	653,603	1,938,396	47,850,000
2023-2024	2.021%	2,460,000	653,603	628,744	3,742,347	45,390,000
2024-2025	2.071%	3,340,000	628,744	594,159	4,562,903	42,050,000
2025-2026	2.150%	2,415,000	594,159	568,197	3,577,356	39,635,000
2026-2027	2.300%	550,000	568,197	561,872	1,680,069	39,085,000
2027-2028	2.340%	565,000	561,872	555,262	1,682,134	38,520,000
2028-2029	2.390%	580,000	555,262	548,331	1,683,593	37,940,000
2029-2030	2.440%	595,000	548,331	541,072	1,684,403	37,345,000
2030-2031	2.490%	3,310,000	541,072	499,862	4,350,934	34,035,000
2031-2032	2.540%	555,000	499,862	492,814	1,547,676	33,480,000
2032-2033	2.640%	4,795,000	492,814	429,520	5,717,334	28,685,000
2033-2034	2.740%	4,925,000	429,520	362,047	5,716,567	23,760,000
2034-2035	2.840%	390,000	362,047	356,509	1,108,556	23,370,000
2035-2036	3.051%	400,000	356,509	350,407	1,106,916	22,970,000
2036-2037	3.051%	5,480,000	350,407	266,810	6,097,217	17,490,000
2037-2038	3.051%	5,655,000	266,810	180,543	6,102,353	11,835,000
2038-2039	3.051%	5,825,000	180,543	91,683	6,097,226	6,010,000
2039-2040	3.051%	6,010,000	91,683	-	6,101,683	-
		<u>\$ 49,090,000</u>	<u>\$ 9,007,205</u>	<u>\$ 8,341,228</u>	<u>\$ 66,438,433</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the General Obligation Bonds follows, continued:

General Obligation Bonds – 2017

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)
 Purpose: Balance of bonds approved for five year construction plan at seven schools
 Amount: \$18,685,000
 Dated: April 7, 2017
 Interest Rate: 1.0 - 5.0%
 Principal Due: December 15 commencing 2018 to 2030
 Interest Due: December 15 and June 15 commencing 2017 to 2030
 Callable: December 15, 2027

A schedule of the remaining bond principal and interest attributable to the 2017 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>June 15</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 17,540,000
2021-2022	3.00%	\$ 95,000	\$ 406,192	\$ 404,768	\$ 905,960	17,445,000
2022-2023	3.00%	105,000	404,767	403,193	912,960	17,340,000
2023-2024	2.20%	105,000	403,192	402,038	910,230	17,235,000
2024-2025	3.00%	105,000	402,037	400,463	907,500	17,130,000
2025-2026	5.00%	1,490,000	400,462	363,213	2,253,675	15,640,000
2026-2027	5.00%	3,375,000	363,212	278,838	4,017,050	12,265,000
2027-2028	5.00%	3,550,000	278,837	190,088	4,018,925	8,715,000
2028-2029	3.50%	3,705,000	190,087	125,250	4,020,337	5,010,000
2029-2030	5.00%	3,865,000	125,250	28,625	4,018,875	1,145,000
2030-2031	5.00%	1,145,000	28,625	-	1,173,625	-
		<u>\$ 17,540,000</u>	<u>\$ 3,002,661</u>	<u>\$ 2,596,476</u>	<u>\$ 23,139,137</u>	

General Obligation Bonds - 2020

Issuer: Hall County School District 002 (Grand Island, Nebraska, School District)
 Purpose: Partial refinancing of Series 2012 GO Refunding Bonds
 Amount: \$21,105,000
 Dated: August 18, 2020
 Interest Rate: 0.349 – 2.015%
 Principal Due: December 15 commencing 2020 to 2035
 Interest Due: December 15 and June 15 commencing 2020 to 2035

A schedule of the remaining bond principal and interest attributable to the 2020 issue follows:

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the General Obligation Bonds follows, continued:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	<u>-----December 15-----</u>		<u>June 15</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 20,700,000
2021-2022	0.399%	\$ 350,000	\$ 160,870	\$ 160,172	\$ 671,042	20,350,000
2022-2023	0.493%	2,875,000	160,172	153,085	3,188,257	17,475,000
2023-2024	0.530%	1,075,000	153,085	150,236	1,378,321	16,400,000
2024-2025	1.073%	250,000	150,236	148,895	549,131	16,150,000
2025-2026	1.073%	255,000	148,895	147,527	551,422	15,895,000
2026-2027	1.073%	255,000	147,527	146,159	548,686	15,640,000
2027-2028	1.565%	260,000	146,159	144,124	550,283	15,380,000
2028-2029	1.565%	265,000	144,124	142,051	551,175	15,115,000
2029-2030	1.565%	270,000	142,051	139,938	551,989	14,845,000
2030-2031	1.565%	275,000	139,938	137,786	552,724	14,570,000
2031-2032	1.685%	4,345,000	137,786	101,179	4,583,965	10,225,000
2032-2033	1.945%	185,000	101,179	99,380	385,559	10,040,000
2033-2034	1.945%	190,000	99,380	97,533	386,913	9,850,000
2034-2035	1.945%	4,875,000	97,533	50,123	5,022,656	4,975,000
2035-2036	2.015%	4,975,000	50,123	-	5,025,123	-
		<u>\$ 20,700,000</u>	<u>\$ 1,979,058</u>	<u>\$ 1,818,188</u>	<u>\$ 24,497,246</u>	

Detail of the Limited Tax Obligation Bonds follows:

Limited Tax Obligation Bonds - 2015

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

Purpose: Refinancing the 2009 Build America Bonds

Amount: \$4,445,000

Dated: February 9, 2015

Interest Rate: 0.35 – 2.40%

Principal Due: December 15 commencing 2015 to 2024

Interest Due: December 15 and June 15 commencing 2015 to 2024

A schedule of the remaining bond principal and interest attributable to the 2015 issue follows:

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the Limited Tax Obligation Bonds follows, continued:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	Total <u>Payments</u>	Principal <u>Balance</u>
						\$ 1,865,000
2021-2022	2.00%	\$ 450,000	\$ 20,553	\$ 16,052	\$ 486,605	1,415,000
2022-2023	2.15%	460,000	16,052	11,108	487,160	955,000
2023-2024	2.25%	470,000	11,108	5,820	486,928	485,000
2024-2025	2.40%	485,000	5,820	-	490,820	-
		<u>\$ 1,865,000</u>	<u>\$ 53,533</u>	<u>\$ 32,980</u>	<u>\$ 1,951,513</u>	

Limited Tax Obligation Bonds - 2016

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

Purpose: Costs of qualified capital purpose undertaking projects

Amount: \$4,710,000

Dated: December 23, 2016

Interest Rate: 1.35 – 3.00%

Principal Due: December 15 commencing 2018 to 2027

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

A schedule of the remaining bond principal and interest attributable to the 2016 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	Total <u>Payments</u>	Principal <u>Balance</u>
						\$ 305,000
2021-2022	2.00%	<u>\$ 305,000</u>	<u>\$ 3,050</u>	<u>\$ -</u>	<u>\$ 308,050</u>	-

Limited Tax Obligation Bonds - 2020

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

Purpose: Costs of qualified capital purpose undertaking ionization projects

Amount: \$1,310,000

Dated: December 22, 2020

Interest Rate: 2.00%

Principal Due: December 15 commencing 2028 to 2031

Interest Due: December 15 and June 15 commencing 2021 to 2031

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the Limited Tax Obligation Bonds follows, continued:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 1,310,000
2021-2022		\$ -	\$ 13,100	\$ 13,100	\$ 26,200	1,310,000
2022-2023		-	13,100	13,100	26,200	1,310,000
2023-2024		-	13,100	13,100	26,200	1,310,000
2024-2025		-	13,100	13,100	26,200	1,310,000
2025-2026		-	13,100	13,100	26,200	1,310,000
2026-2027		-	13,100	13,100	26,200	1,310,000
2027-2028		-	13,100	13,100	26,200	1,310,000
2028-2029	2.000%	320,000	13,100	9,900	343,000	990,000
2029-2030	2.000%	325,000	9,900	6,650	341,550	665,000
2030-2031	2.000%	330,000	6,650	3,350	340,000	335,000
2031-2032	2.000%	335,000	3,350	-	338,350	-
		<u>\$ 1,310,000</u>	<u>\$ 124,700</u>	<u>\$ 111,600</u>	<u>\$ 1,546,300</u>	

Detail of the Capital Lease follows:

Capital Lease

On January 7, 2021, the School District entered into a 7-year lease purchase agreement on the Principal building. The principal balance due on this lease was \$2,625,000 at August 31, 2021, and it is non-interest bearing. Annual principal payments of \$375,000 are due commencing January 7, 2021 through January 7, 2028.

Remaining principal due on the capital lease are:

<u>Fiscal Year</u>	<u>Principal</u>
2021-2022	\$ 375,000
2022-2023	375,000
2023-2024	375,000
2024-2025	375,000
2025-2026	375,000
2026-2027	375,000
2027-2028	375,000
	<u>\$ 2,625,000</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Detail of the CNEA component unit bonds payable follows:

On August 16, 2021, CNEA issued \$7,177,980 of Series 2021 Lease Revenue Bonds to finance the purchase of property to be leased to the District for its Early Learning Center. The bonds bear interest of 3.75 percent. Monthly principal and interest payments of \$45,000 are due on the bonds commencing September 1, 2021 through January 1, 2040. CNEA will receive \$45,000 per month lease payments from the District to service these bonds payable. At August 31, 2021, the outstanding principal balance was \$7,177,980.

Combined long-term debt service requirements at August 31, 2021, are:

Year Ended August 31,	Governmental Activities - Direct Placement Debt			Governmental Activities - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 375,000	\$ -	\$ 375,000	\$ 4,510,000	\$ 2,599,192	\$ 7,109,192
2023	375,000	-	375,000	4,420,000	2,522,741	6,942,741
2024	375,000	-	375,000	4,470,000	2,466,554	6,936,554
2025	375,000	-	375,000	4,535,000	2,386,452	6,921,452
2026	375,000	-	375,000	4,990,000	2,273,118	7,263,118
2027-2031	750,000	-	750,000	25,230,000	8,643,167	33,873,167
2032-2036	-	-	-	25,970,000	4,969,615	30,939,615
2037-2041	-	-	-	22,970,000	1,428,479	24,398,479
	<u>\$ 2,625,000</u>	<u>\$ -</u>	<u>\$ 2,625,000</u>	<u>\$ 97,095,000</u>	<u>\$27,289,318</u>	<u>\$ 124,384,318</u>

Year Ended August 31,	Business-type Activities - Direct Placement Debt			Component Unit - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 104,000	\$ 11,713	\$ 115,713	\$ 287,137	\$ 252,863	\$ 540,000
2023	107,000	8,940	115,940	286,484	253,516	540,000
2024	109,000	6,026	115,026	297,414	242,586	540,000
2025	139,000	3,415	142,415	308,760	231,240	540,000
2026	-	-	-	320,540	219,460	540,000
2027-2031	-	-	-	1,795,738	904,262	2,700,000
2032-2036	-	-	-	2,165,440	534,560	2,700,000
2037-2041	-	-	-	1,717,467	114,103	1,831,570
	<u>\$ 459,000</u>	<u>\$ 30,094</u>	<u>\$ 489,094</u>	<u>\$ 7,178,980</u>	<u>\$ 2,752,590</u>	<u>\$ 9,931,570</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN

Plan Description

Hall County School District #2 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Plan Description, continued

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

For the District's year ended August 31, 2021, the District's total payroll for all employees was \$78,651,405. Total covered payroll was \$75,810,373. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019, to June 30, 2020 (and from July 1, 2020 through August 31, 2021). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2021, was \$7,488,397.

Pension Liabilities

At June 30, 2020 the District had a liability of \$46,042,125 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERS School Plan was 88.71% funded as of June 30, 2020 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the District's proportion was 2.953939 percent, which was an increase of 0.013932 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$9,073,766.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 - 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate of Return, net of investment expense, including inflation	7.5 percent

The School Plan’s pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally MP-2015.

The School Plan’s post-retirement rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan’s disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2015. The experience study report is dated November 17, 2016.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Actuarial Assumptions, continued

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2020, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Discount Rate, continued

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2119.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	6.5%	\$102,242,718
Current discount rate	7.5%	\$46,042,125
1% increase	8.5%	(\$352,053)

Plan Fiduciary Net Position

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE H – ANNEXATION

As a result of the City of Grand Island annexation ordinances, the Grand Island School District acquired portions of School Districts #3, #30, and #38 as of August 15, 1985. With District #3, an arrangement was made to split tax receipts from the annexed area until the 1994-95 school year subject to a per pupil cost limitation. Students in the annexed area born before the date of annexation attended District #3; those born after the date of annexation could, until the 2004-2005 school year, attend the school of their choice. Subsequent to the 2004-2005 school year, all students in the annexed area attend Grand Island Public Schools unless they use enrollment options or enroll in private schools.

NOTE I – RISK MANAGEMENT

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District's investments at August 31, 2021 are held in the name of the School District. The underlying securities consist of a Wells Fargo interest-bearing sweep account, Wells Fargo Money Market Funds, and Nebraska Liquid Asset Funds.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The Nebraska Liquid Asset Fund certificate of deposit maturities and managed account investments are as follows:

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE I – RISK MANAGEMENT, continued

Deposits and Investments, continued

Interest Rate Risk, continued

<u>Maturity Date by Month</u>	<u>Amount</u>
December 2021	\$ 992,000
August 2022	<u>1,240,000</u>
	<u>\$ 2,232,000</u>

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District’s investments consist of certificates of deposit, a Wells Fargo interest-bearing sweep account, Wells Fargo Money Market Funds, and Nebraska Liquid Asset Funds, minimizing credit risk associated with the School District’s investment portfolio.

Concentration of Credit Risk. The School District’s investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2021, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Wells Fargo Bank	\$ 19,056,920
Nebraska Liquid Asset Fund	11,539,631
BOK Financial	7
Five Points Bank	<u>2,470,083</u>
	<u>\$ 33,066,641</u>

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District’s investments had no exposure to foreign currency risk and the School District held no investments denominated in foreign currency at August 31, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE J – INTERFUND ACTIVITY

The School District transferred \$420,291 from the General Fund to the Activity Fund during the year ended August 31, 2021, for annual activities support. The General Fund also transferred \$905,294 to the Depreciation Fund during the year ended August 31, 2021. These transfers between governmental funds were eliminated from the totals presented on page 18.

NOTE K – TAX ABATEMENT

The School District is subject to tax abatements granted by Grand Island Community Redevelopment Authority, a component unit of the City of Grand Island, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

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

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>2,443,402</u>

NOTE L – SECTION 125 PLAN

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2021, the Section 125 checking account had a balance of \$63,962. The balance of unclaimed employee funds for the plan year as of August 31, 2021, was \$58,553. The \$5,409 remaining cash balance represents prior-year employee forfeitures.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE M – CONSTRUCTION COMMITMENTS

At August 31, 2021, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/21</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
Indoor air quality engineering	\$ 28,500	\$ 15,563	\$ 12,937	September 2021
Indoor air quality contractor	200,000	150,000	50,000	September 2022
Howard roof project	191,087	104,140	86,947	October 2021
GISH stadium construction	15,847,682	15,677,682	170,000	June 2022
Medical Academy architect	139,440	69,720	69,720	September 2023
Medical Academy engineering	73,125	18,281	54,844	September 2023
	<u>\$ 16,479,834</u>	<u>\$ 16,035,386</u>	<u>\$ 444,448</u>	

NOTE N – CONTINGENCIES

The District is involved in pending lawsuits and claims on matters containing allegations relating to discrimination, personal injury, negligence and treatment of students. No provision has been made in the financial statements for any loss that might arise in the event of an unfavorable outcome of these matters. District management estimates that such litigation and claims will ultimately be resolved without material financial liability to the District in excess of applicable insurance coverage. However, events could occur in the near term that would change this estimate materially.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen worldwide. While the disruption this pandemic is causing is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the financial impact to the District that could occur as a result of this issue is unknown and cannot be reasonably estimated at this time.

NOTE O – PAYROLL TAX DEFERRAL

The District deferred payment of \$1,117,238 of employer share of social security tax for the second quarter of 2020 as allowed by Section 2302 of the CARES Act. The first half of this deferral is due December 31, 2021 and the second half is due December 31, 2022.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE P – MEMORIAL STADIUM PROJECT

During the year ended August 31, 2021, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totaling \$500,000 to the Special Building Fund to be used on the Memorial Stadium project. The remaining cost of the project is expected to be covered with future transfers from the Foundation to the District.

NOTE Q – LEASE COMMITMENTS

During the year ended August 31, 2021, the District entered into lease agreements with Capital Business Systems, Inc. for copiers and printers and eGoldfax Cloud Fax eSolution. Monthly payments of \$6,849 are due for 60 months commencing July 28, 2021.

On August 16, 2021, the District entered into a lease agreement with CNEA for the Early Learning Center. Monthly payments of \$45,000 are due for 60 months commencing September 1, 2021. This lease is expected to renew every five years through the final payment of the CNEA bonds on January 1, 2040, so the lease obligations shown below run through January 1, 2040.

Rent expense was \$13,396 for the year ended August 31, 2021.

The future minimum lease payments are as follows for the years ending August 31:

2022	\$ 622,190
2023	622,190
2024	622,190
2025	622,190
2026	608,794
Thereafter	<u>7,230,570</u>
	<u>\$ 10,328,124</u>

NOTE R – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 21, 2021, the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

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

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND**

Year ended August 31, 2021

Function Code		Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	\$ 36,296,773	\$ 33,883,717	\$ (2,413,056)
1115	Carline tax	20,000	21,918	1,918
1125	Motor vehicle taxes	3,500,000	4,341,627	841,627
1311	Tuition received from individuals	135,000	-	(135,000)
1510	Interest	25,000	973	(24,027)
1911	Local license fees	135,000	117,441	(17,559)
1921	Police court fines	-	19,274	19,274
1925	Donations	127,500	410,836	283,336
1980	Refund of prior year expenditures	-	1,117,238	1,117,238
1990	Other miscellaneous local revenue	75,000	350	(74,650)
	Total local receipts	40,314,273	39,913,374	(400,899)
	County receipts:			
2110	County fines and license fees	650,000	691,323	41,323
2210	ESU receipts	22,860,694	-	(22,860,694)
		23,510,694	691,323	(22,819,371)
	State receipts			
3110	State aid	59,345,290	59,345,290	-
3120	Special education programs	6,000,000	5,938,550	(61,450)
3125	Special education transportation	275,000	211,892	(63,108)
3130	Homestead exemption	-	1,301,249	1,301,249
3131	Property tax credit	-	1,602,351	1,602,351
3132	Personal property tax credit	-	18,046	18,046
3133	Nameplate capacity tax	-	1,681	1,681
3180	Pro-rate motor vehicle	105,000	112,320	7,320
3400	State apportionment	1,750,000	1,278,537	(471,463)
3535	Payment for High Ability Learners	-	44,254	44,254
3540	State early childhood	570,000	228,721	(341,279)
3541	Early childhood endowment grants	-	177,309	177,309
3990	Other state receipts	100,000	-	(100,000)
	Total state receipts	68,145,290	70,260,200	2,114,910
4000	Federal receipts	13,000,000	6,205,915	(6,794,085)
	Non-revenue receipts:			
5320	Sale of property	-	137,300	137,300
	Total receipts	144,970,257	117,208,112	(27,762,145)

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

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

Year ended August 31, 2021

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
EXPENDITURES				
1100	Instructional services	77,410,257	60,804,317	(16,605,940)
1200	Special education	14,480,000	13,874,686	(605,314)
	Support services:			
2100	Pupil	3,000,000	2,640,193	(359,807)
2141-2183	Special education	4,000,000	3,780,402	(219,598)
2200	Instructional staff	4,000,000	4,240,885	240,885
2300	General administration	1,500,000	1,225,361	(274,639)
2400	School administration	6,310,000	5,626,020	(683,980)
2500	Business	2,600,000	2,815,368	215,368
2600	Building and grounds	13,000,000	11,046,000	(1,954,000)
2700	Pupil transportation	720,000	460,913	(259,087)
3000	State categorical grants	950,000	1,153,937	203,937
6000	Federal programs	13,000,000	10,317,896	(2,682,104)
8000	Transfer to Activity Fund	500,000	420,291	(79,709)
		<u>141,470,257</u>	<u>118,406,269</u>	<u>(23,063,988)</u>
	RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 3,500,000</u>	<u>(1,198,157)</u>	<u>\$ (4,698,157)</u>
	Fund balances - August 31, 2020		<u>26,130,903</u>	
	Fund balances - August 31, 2021		<u>\$ 24,932,746</u>	
	Composition of fund balance:		<u>8/31/20</u>	<u>8/31/21</u>
	Cash		<u>\$ 15,611,043</u>	<u>\$ 13,774,141</u>
	County treasurer cash		<u>10,519,860</u>	<u>11,158,605</u>
	Total fund balance		<u>\$ 26,130,903</u>	<u>\$ 24,932,746</u>

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

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1100	Local property taxes	\$ 349,024	\$ 325,765	\$ (23,259)
1115	Carline	250	211	(39)
1510	Investment income	-	651	651
1920	Donations	6,650,726	500,164	(6,150,562)
	Total local receipts	<u>7,000,000</u>	<u>826,791</u>	<u>(6,173,209)</u>
State receipts:				
3130	Homestead exemption	-	12,512	12,512
3131	Property tax credit	-	15,407	15,407
3132	Personal property tax credit	-	174	174
3133	Nameplate capacity tax	-	16	16
3180	Pro-rate motor vehicle	-	1,080	1,080
	Total state receipts	<u>-</u>	<u>29,189</u>	<u>29,189</u>
	Total receipts	7,000,000	855,980	(6,144,020)
EXPENDITURES				
2515	Building acquisition and improvements	<u>10,000,000</u>	<u>3,214,385</u>	<u>(6,785,615)</u>
	RECEIPTS UNDER EXPENDITURES	<u>\$ (3,000,000)</u>	<u>(2,358,405)</u>	<u>\$ 641,595</u>
	Fund balances - August 31, 2020		<u>4,679,041</u>	
	Fund balances - August 31, 2021		<u>\$ 2,320,636</u>	
Composition of fund balance:		<u>8/31/20</u>	<u>8/31/21</u>	
	Cash	\$ 4,581,840	\$ 2,217,325	
	County treasurer cash	97,201	103,311	
	Total fund balance	<u>\$ 4,679,041</u>	<u>\$ 2,320,636</u>	

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

**BUDGETARY COMPARISON SCHEDULE -
DEPRECIATION FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
	Local receipts:		
1510 Interest	\$ 10,000	\$ 131	\$ (9,869)
	Non-revenue receipts:		
5200 Transfer from General Fund	2,357,564	905,294	(1,452,270)
Total receipts	2,367,564	905,425	(1,462,139)
EXPENDITURES			
2900 Capital outlay	3,367,564	1,371,167	(1,996,397)
RECEIPTS UNDER EXPENDITURES			
	\$ (1,000,000)	(465,742)	\$ 534,258
Fund balances - August 31, 2020		1,467,189	
Fund balances - August 31, 2021		\$ 1,001,447	
Composition of fund balance:		8/31/20	8/31/21
Cash		\$ 1,467,189	\$ 1,001,447

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

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

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1100	Local property taxes	\$ 1,047,039	\$ 977,279	\$ (69,760)
1115	Carline	500	632	132
1510	Interest	6,500	259	(6,241)
	Total local receipts	1,054,039	978,170	(75,869)
State receipts:				
3130	Homestead exemption	-	37,536	37,536
3131	Property tax credit	-	46,222	46,222
3132	Personal property tax credit	-	521	521
3133	Nameplate capacity tax	-	48	48
3180	Pro-rate motor vehicle	45,961	3,240	(42,721)
	Total state receipts	45,961	87,567	41,606
4000	Federal receipts	400,000	-	(400,000)
Non-revenue receipts:				
5101	Bond proceeds	-	1,310,000	1,310,000
5120	Premium on issuance of bonds	-	66,904	66,904
	Total other receipts	-	1,376,904	1,376,904
	Total receipts	1,500,000	2,442,641	942,641
EXPENDITURES				
2515	Capital outlay	1,304,686	1,248,599	(56,087)
Debt service:				
5000	Principal	810,000	810,000	-
5000	Interest	83,814	96,404	12,590
5000	Other fees	1,500	33,115	31,615
	Total expenditures	2,200,000	2,188,118	(11,882)
	RECEIPTS OVER (UNDER) EXPENDITURES	\$ (700,000)	254,523	\$ 954,523
	Fund balances - August 31, 2020		849,021	
	Fund balances - August 31, 2021		\$ 1,103,544	
Composition of fund balance:			8/31/20	8/31/21
	Cash		\$ 557,418	\$ 793,612
	County treasurer cash		291,603	309,932
	Total fund balance		\$ 849,021	\$ 1,103,544

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

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
	Local receipts:		
1920 Donations	\$ -	\$ 444,807	\$ 444,807
	Non-program receipts:		
5200 Transfers from General Fund	1,000,000	-	(1,000,000)
Total receipts	1,000,000	444,807	(555,193)
EXPENDITURES			
1100 Instructional services	1,500,000	-	(1,500,000)
RECEIPTS OVER (UNDER) EXPENDITURES		444,807	\$ 944,807
Fund balances - August 31, 2020		807,128	
Fund balances - August 31, 2021		\$ 1,251,935	
Composition of fund balance:		8/31/20	8/31/21
Cash		\$ 807,128	\$ 1,231,935
		807,128	1,231,935

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

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
RECEIPTS				
Local receipts:				
1110	Local property taxes	\$ 6,184,812	\$ 5,803,903	\$ (380,909)
1115	Carline	2,000	3,747	1,747
1410	Interest	98,258	17,235	(81,023)
	Total local receipts	<u>6,285,070</u>	<u>5,824,885</u>	<u>(460,185)</u>
State receipts:				
3130	Homestead exemption	-	222,200	222,200
3131	Property tax credit	-	272,924	272,924
3132	Personal property tax credit	-	3,084	3,084
3133	Nameplace capacity tax	-	287	287
3180	Pro-rate motor vehicle	25,000	19,525	(5,475)
	Total state receipts	<u>25,000</u>	<u>518,020</u>	<u>493,020</u>
5101	Bond proceeds	439,930	-	(439,930)
	Total receipts	<u>6,750,000</u>	<u>6,342,905</u>	<u>(407,095)</u>
EXPENDITURES				
Debt service:				
5000	Principal	4,210,000	3,650,000	(560,000)
5000	Interest	2,534,812	2,534,812	-
5000	Other fees	5,188	2,464	(2,724)
	Total expenditures	<u>6,750,000</u>	<u>6,187,276</u>	<u>(562,724)</u>
	RECEIPTS OVER EXPENDITURES	<u>\$ -</u>	<u>155,629</u>	<u>\$ 155,629</u>
	Fund balances - August 31, 2020		<u>7,134,593</u>	
	Fund balances - August 31, 2021		<u>\$ 7,290,222</u>	
Composition of fund balance:			<u>8/31/20</u>	<u>8/31/21</u>
	Cash		\$ 5,316,844	\$ 5,459,595
	County treasurer cash		<u>1,817,749</u>	<u>1,830,627</u>
	Total fund balance		<u>\$ 7,134,593</u>	<u>\$ 7,290,222</u>

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

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

August 31, 2021

	Activity <u>Fund</u>	Contingency <u>Fund</u>	Employee Benefit <u>Fund</u>	<u>Total</u>
ASSETS				
Cash and investments	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</u>
FUND BALANCES				
Assigned for:				
Employee benefits	\$ -	\$ -	\$ 3,111,713	\$ 3,111,713
Extracurricular activities	2,479,083	-	-	2,479,083
Contingencies	<u>-</u>	<u>1,068,224</u>	<u>-</u>	<u>1,068,224</u>
Total fund balances	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</u>

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

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS -
MODIFIED CASH BASIS**

For the year ended August 31, 2021

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
RECEIPTS				
Interest on investments	\$ -	\$ 12,017	\$ 13,168	\$ 25,185
Extracurricular activities	2,126,882	-	-	2,126,882
Transfers from General Fund	420,291	-	-	420,291
Total receipts	<u>2,547,173</u>	<u>12,017</u>	<u>13,168</u>	<u>2,572,358</u>
DISBURSEMENTS				
Unemployment benefits	-	-	11,287	11,287
Extracurricular activities	2,158,348	-	-	2,158,348
Total disbursements	<u>2,158,348</u>	<u>-</u>	<u>11,287</u>	<u>2,169,635</u>
RECEIPTS OVER DISBURSEMENTS	388,825	12,017	1,881	402,723
Fund balances - August 31, 2020				
As previously reported	-	1,056,207	3,109,832	4,166,039
Restatement	2,090,258	-	-	2,090,258
As restated	<u>2,090,258</u>	<u>1,056,207</u>	<u>3,109,832</u>	<u>6,256,297</u>
Fund balances - August 31, 2021	<u>\$ 2,479,083</u>	<u>\$ 1,068,224</u>	<u>\$ 3,111,713</u>	<u>\$ 6,659,020</u>

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>000 Districtwide:</u>				
Superintendent:				
General	\$ 621	\$ 648	\$ 1,269	\$ -
Associate Superintendent:				
CCC - AP Courses	158,118	300,810	302,691	156,237
Circle of Friends	1,288	-	-	1,288
General	18,692	2,260	1,375	19,577
Jean's Day	5	2,030	1,800	235
Chief Transformation Officer				
General	4,250	-	-	4,250
Chief of Innovation and Engagement:				
Quilted Conscience Grant	51	-	-	51
Director of Special Education:				
Baasch Trust	16,615	-	-	16,615
Patty Lundeen Galraith Fund	66	-	-	66
Transitional living program	1,630	-	-	1,630
Courtesy	5	-	-	5
5K Run/Walk	2,000	-	-	2,000
ILP - Special Education Senior	4	4,766	4,766	4
Special projects	9,112	-	-	9,112
Workforce Development - Coffee Shop	2	432	714	(280)
Suicide Prevention Project	1,543	-	-	1,543
Grant - Sertoma Club	5,276	2,352	-	7,628
Executive Director of Information Technology:				
Courtesy	740	-	88	652
General	22,939	-	6,971	15,968
Sale and Purchase of Computers	197,215	-	-	197,215
iPad Service Contracts and Repairs	-	88,082	53,845	34,237
Microsoft Grant	8,102	-	-	8,102
Coordinator of District Music Program:				
District K-8 Music	1	-	-	1
GIPS Children's Choir	164	809	-	973
Chief Financial Officer:				
Classroom Mini Grants	41	54,363	54,363	41
General	552,895	67,251	16,862	603,284
Total CNSSP	<u>\$ 1,001,375</u>	<u>\$ 523,803</u>	<u>\$ 444,744</u>	<u>\$ 1,080,434</u>
<u>022 Early Learning Center:</u>				
Building Principal:				
Courtesy	\$ 197	\$ 180	\$ 143	\$ 234
General	21,331	12,029	1,607	31,753
Total Early Learning Center	<u>\$ 21,528</u>	<u>\$ 12,209</u>	<u>\$ 1,750</u>	<u>\$ 31,987</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
003 Newell Elementary:				
Building Principal:				
Courtesy	\$ 373	\$ 690	\$ 397	\$ 666
General	35,113	16,392	1,399	50,106
PTA or PTO	4	1,279	796	487
Student Council	347	-	-	347
Total Newell Elementary	<u>\$ 35,837</u>	<u>\$ 18,361</u>	<u>\$ 2,592</u>	<u>\$ 51,606</u>
005 Gates Elementary:				
Building Principal:				
Courtesy	\$ 1,098	\$ -	\$ 178	\$ 920
General	11,412	9,772	2,720	18,464
Student Council	2,037	-	-	2,037
Total Gates Elementary	<u>\$ 14,547</u>	<u>\$ 9,772</u>	<u>\$ 2,898</u>	<u>\$ 21,421</u>
006 Dodge Elementary:				
Building Principal:				
Courtesy	\$ 88	\$ -	\$ -	\$ 88
Facility rental	25	-	-	25
General	30,198	25,817	9,151	46,864
MCREL ELA project	2,176	-	-	2,176
PTA or PTO	5,025	437	275	5,187
Student Council	815	-	-	815
Total Dodge Elementary	<u>\$ 38,327</u>	<u>\$ 26,254</u>	<u>\$ 9,426</u>	<u>\$ 55,155</u>
012 Starr Elementary:				
Building Principal:				
Character Education	\$ 3,694	\$ -	\$ -	\$ 3,694
Courtesy	510	50	122	438
General	26,305	21,039	1,765	45,579
PTA	7,766	-	350	7,416
Total Starr Elementary	<u>\$ 38,275</u>	<u>\$ 21,089</u>	<u>\$ 2,237</u>	<u>\$ 57,127</u>
007 Howard Elementary:				
Building Principal:				
Action for Healthy Kids	\$ 3,955	\$ -	\$ -	\$ 3,955
Grade 4	317	-	-	317
Courtesy	883	-	-	883
Facility rental	2,652	-	-	2,652
General	31,324	14,647	647	45,324
Grade 5	50	-	13	37
Lounge	89	-	-	89
PTA or PTO	3,911	-	1,153	2,758
Popcorn sales	59	-	-	59
Student Council	1,568	100	-	1,668
Dollar General Literacy Foundation Grant	-	1,572	1,572	-
Total Howard Elementary	<u>\$ 44,808</u>	<u>\$ 16,319</u>	<u>\$ 3,385</u>	<u>\$ 57,742</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>008 Jefferson Elementary:</u>				
Building Principal:				
All-Star Gentleman Group	\$ 3,308	\$ 240	\$ -	\$ 3,548
Books	2,794	-	-	2,794
Facility rental	117	-	-	117
General	14,209	14,419	1,990	26,638
Grade 4	1,507	-	1,235	272
Lounge	28	-	-	28
PTA or PTO	18,946	1,932	10,560	10,318
Special Projects	-	5,000	-	5,000
Student Council	46	-	-	46
Total Jefferson Elementary	<u>\$ 40,955</u>	<u>\$ 21,591</u>	<u>\$ 13,785</u>	<u>\$ 48,761</u>
<u>013 Knickrehm Elementary:</u>				
Building Principal:				
Courtesy	\$ 604	\$ -	\$ 169	\$ 435
Garden Club	161	-	-	161
General	34,180	16,420	5,943	44,657
PTA or PTO	55	-	-	55
Student Council	917	-	-	917
Total Knickrehm Elementary	<u>\$ 35,917</u>	<u>\$ 16,420</u>	<u>\$ 6,112</u>	<u>\$ 46,225</u>
<u>009 Lincoln Elementary:</u>				
Building Principal:				
Class pictures	\$ -	\$ -	\$ -	\$ -
Courtesy	227	-	-	227
Field trips	126	-	-	126
General	11,938	17,012	3,581	25,369
PTA or PTO	90	80	-	170
Student Council	859	-	-	859
Total Lincoln Elementary	<u>\$ 13,240</u>	<u>\$ 17,092</u>	<u>\$ 3,581</u>	<u>\$ 26,751</u>
<u>015 Seedling Mile Elementary:</u>				
Building Principal:				
Courtesy	\$ 13	\$ -	\$ -	\$ 13
Facility rental	417	-	-	417
General	13,091	2,994	954	15,131
PTA or PTO	8,281	-	760	7,521
Total Seedling Mile Elementary	<u>\$ 21,802</u>	<u>\$ 2,994</u>	<u>\$ 1,714</u>	<u>\$ 23,082</u>
<u>016 Stolley Park Elementary:</u>				
Building Principal:				
Character Education	\$ 219	\$ -	\$ -	\$ 219
Facility rental	1,134	-	-	1,134
General	31,898	19,138	16,766	34,270
Total Stolley Park Elementary	<u>\$ 33,251</u>	<u>\$ 19,138</u>	<u>\$ 16,766</u>	<u>\$ 35,623</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>010 Wasmer Elementary:</u>				
Building Principal:				
Courtesy	\$ 458	\$ -	\$ -	\$ 458
General	44,421	25,419	8,402	61,438
PTA or PTO	6,853	-	1,506	5,347
Total Wasmer Elementary	<u>\$ 51,732</u>	<u>\$ 25,419</u>	<u>\$ 9,908</u>	<u>\$ 67,243</u>
<u>011 West Lawn Elementary:</u>				
Building Principal:				
Adopt-A-School	\$ 1,873	\$ -	\$ -	\$ 1,873
Character education	413	-	-	413
Courtesy	1,191	620	141	1,670
General	17,051	5,670	3,889	18,832
Museum Madness	177	-	-	177
PTA/PTO/PAB	5,018	1,704	1,446	5,276
Popcorn sales	1,424	-	-	1,424
Grant - AAA	550	-	-	550
Total West Lawn Elementary	<u>\$ 27,697</u>	<u>\$ 7,994</u>	<u>\$ 5,476</u>	<u>\$ 30,215</u>
<u>017 Shoemaker Elementary:</u>				
Building Principal:				
Grade 4	\$ 9	\$ -	\$ -	\$ 9
Grade 5	16	-	-	16
Courtesy	193	-	169	24
Facility rental	4,520	-	-	4,520
General	14,437	6,225	2,842	17,820
PTA or PTO	6,977	14,199	14,559	6,617
Student ambassadors	288	-	-	288
Total Shoemaker Elementary	<u>\$ 26,440</u>	<u>\$ 20,424</u>	<u>\$ 17,570</u>	<u>\$ 29,294</u>
<u>018 Engleman Elementary:</u>				
Building Principal:				
Character Education	\$ 7	\$ 73	\$ 80	\$ -
Courtesy	32	96	128	-
General	17,493	10,114	1,511	26,096
Total Engleman Elementary	<u>\$ 17,532</u>	<u>\$ 10,283</u>	<u>\$ 1,719</u>	<u>\$ 26,096</u>

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High:</u>				
Building Principal:				
Academy Visits	\$ -	\$ 900	\$ -	\$ 900
Educators Rising Chapter	75	-	-	75
Facility rental	20	8,194	7,824	390
Fellowship of Christian Athletes	300	-	-	300
Fines	6,386	3,178	375	9,189
Friends of Rachel	517	-	-	517
General	104,859	99,744	17,723	186,880
Groundwater Festival	235	-	-	235
Hulagan's	2	-	-	2
Mariachi Band	1,850	-	1,094	756
Pop	2,752	-	-	2,752
GISH Staff Project	2,857	-	-	2,857
Grant - \$50 to Fail	23	63	-	86
Gay-Straight Alliance	359	-	-	359
Total Building Principal	120,235	112,079	27,016	205,298
Activities Director:				
Art Department - Fees	9	250	-	259
Astronomy Club	129	-	-	129
Graphic Arts Design	244	-	-	244
Band	69	18,066	14,049	4,086
Cheerleaders	26,386	58,716	52,194	32,908
Cheerleaders - clinic	978	8,511	5,407	4,082
Class of Seniors	5	39,964	39,809	160
Concessions	-	1,283	1,283	-
Counseling Dept.	1,440	334	1,000	774
Debate	190	1,500	1,210	480
Drama	98	1,500	1,202	396

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High, continued:</u>				
Activities Director, continued:				
Ind. Tech Lab	1,502	-	-	1,502
Islander	9,433	6,370	9,975	5,828
Islander Wrestling	1,010	125	1,026	109
JROTC - Clinic	5,817	13,396	15,402	3,811
Key Club	1	-	-	1
Multi-Media Production	-	400	-	400
Library/media	3,988	10	3,300	698
European Explorers	3,432	-	2,600	832
Memory Book	9,853	2,430	11,391	892
Multicultural Club	4	-	-	4
National Honor Society	491	610	447	654
NSAA	1,493	14,725	14,806	1,412
One-act plays	2,342	-	-	2,342
Orchestra	18	3,783	3,403	398
Physical education	286	-	-	286
Robotics	70	2,500	2,100	470
SADD	1,641	779	425	1,995
Speech	7,320	-	6,882	438
Spirit Set	8,558	25,537	17,581	16,514
Spring musical	11,347	5,725	15,220	1,852
Student Council	22,312	815	23,000	127
Testing	2,090	255	-	2,345
Vocal music	2,225	3,223	5,284	164
Vocal - Show Choir	27	31,898	29,835	2,090
Gay-Straight Alliance	4,126	-	4,000	126
Athletics	1,198	80,096	74,660	6,634
West Gym Scoreboards	34,499	36,500	-	70,999
Memorial Stadium Display Scoreboards	(463,574)	67,947	54,841	(450,468)

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>001 Senior High, continued:</u>				
Activities Director, continued:				
Summer clinic - boys BB	333	4,700	4,245	788
Summer clinic - girls BB	5,595	3,709	4,678	4,626
Summer clinic - volleyball	7,030	23,509	18,963	11,576
Summer clinic - football	4,283	51,459	53,318	2,424
Summer clinic - girls soccer	4,499	11,621	11,766	4,354
Softball clinic	28,522	5,768	23,320	10,970
Summer clinic - track	2,930	1,344	1,439	2,835
Summer clinic - swimming	-	5,748	4,575	1,173
Summer clinic - tennis	1,537	1,442	1,505	1,474
Summer clinic - boys soccer	3	760	385	378
Cross country	1	5,376	5,377	-
Cross country clinic	424	-	-	424
Youth football	12,188	8,320	13,543	6,965
Football	29,248	56,764	81,108	4,904
Baseball	24	36,681	22,210	14,495
Baseball clinic	13,096	30,101	24,469	18,728
Golf clinic - boys & girls	579	150	721	8
Golf - girls	1	5,207	5,206	2
Softball	-	34,879	34,209	670
Tennis - boys	1,607	1,100	2,615	92
Volleyball	300	12,857	12,905	252
Wrestling	49	27,900	17,192	10,757
Basketball - boys	4	20,701	20,247	458
Basketball - girls	9,324	10,249	19,115	458
Basketball - intramural - boys	4,334	-	484	3,850
Swimming	2	46,059	44,511	1,550
Track	6,937	19,868	26,554	251
Golf - boys	1,823	3,944	5,730	37
Tennis	2,410	1,245	3,108	547
Unified sports	915	4,429	2,732	2,612
Soccer	1,214	26,186	16,368	11,032
Total Activities Director	<u>(159,731)</u>	<u>889,324</u>	<u>894,930</u>	<u>(165,337)</u>
Total Senior High	<u>\$ (39,496)</u>	<u>\$ 1,001,403</u>	<u>\$ 921,946</u>	<u>\$ 39,961</u>

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>002 Barr Middle School:</u>				
Executive Direct of Information Technology				
Ipad Service Contracts and Repairs	\$ 2,475	\$ -	\$ -	\$ 2,475
Building Principal:				
Show Choir	445	-	421	24
Art	236	-	-	236
Band	917	-	692	225
6th Grade	9,915	-	267	9,648
7th Grade	352	-	-	352
8th Grade	2,942	-	-	2,942
Concessions	688	-	-	688
Exploratory - Purple	706	-	-	706
Drama	1,697	-	-	1,697
Equipment and Facility Rental	1,881	-	-	1,881
Fundraiser	342	-	-	342
General	16,892	17,399	8,176	26,115
Hulas - Student Store	62	-	-	62
Library/media	2,324	513	40	2,797
Physical education	111	-	-	111
Student Council	1,956	4,056	2,598	3,414
Vocal Music	6,868	-	150	6,718
Washington D.C. trip	869	-	-	869
Athletics	5,515	48,277	48,716	5,076
Soccer - Boys & Girls	31	5,924	5,955	-
Total Barr Middle School	<u>\$ 57,224</u>	<u>\$ 76,169</u>	<u>\$ 67,015</u>	<u>\$ 66,378</u>

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>004 Walnut Middle School:</u>				
Building Principal:				
Show Choir	\$ 6	\$ 1,500	\$ 578	\$ 928
Art	7,196	-	3,308	3,888
Band	260	484	744	-
Character Education	1	-	-	1
Team 6A	6,324	-	-	6,324
Team 6B	599	-	-	599
Team 6C	293	-	-	293
Team 7A	1,970	-	192	1,778
Team 7B	570	-	142	428
Team 8A	123	-	-	123
Concessions	26,708	1,346	1,428	26,626
Courtesy	12	1,211	1,121	102
Facility rental	863	-	-	863
Future Fisherman Grant	505	-	-	505
Fundraiser	6,202	-	1,157	5,045
General	111,408	101,378	68,745	144,041
Home Economics	5,851	-	-	5,851
Library/media	597	244	-	841
Memory	30	2,442	1,615	857
Newcomers	1,937	-	369	1,568
Orchestra	6,563	-	-	6,563
PTA/PTO/PAB	1	52	53	-
Physical education	18,713	-	1,169	17,544
Financial literacy	1,534	-	-	1,534
Southard Grant	1,592	-	-	1,592
Staff inservice	565	-	-	565
Student Council	2	-	-	2
Vocal music	6,386	-	1,569	4,817
Washington D.C. trip	13,409	4,349	1,741	16,017
Grant - Wells Fargo	1,103	-	-	1,103
Athletics	105	44,973	45,078	-
Soccer - Boys & Girls	265	5,417	5,682	-
Total Walnut Middle School	\$ 221,693	\$ 163,396	\$ 134,691	\$ 250,398

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>019 Westridge Middle School:</u>				
Building Principal:				
Show Choir	\$ 247	\$ -	\$ -	\$ 247
Character education	202	-	-	202
Concessions	429	-	-	429
Courtesy	541	-	-	541
Facility rental	178	968	646	500
General	84	34,347	706	33,725
Grade 6	404	-	-	404
Grade 7	3,770	-	-	3,770
Grade 8	880	-	-	880
Hula's - Student Store	281	-	-	281
Library	104	84	-	188
Memory Book	21,925	6,672	23,360	5,237
Music	8,280	-	-	8,280
Skills academy	500	25	-	525
Washington D.C. trip	4	-	-	4
Athletics	391	44,043	41,545	2,889
Soccer - Boys & Girls	7	-	-	7
Total Westridge Middle School	<u>\$ 38,227</u>	<u>\$ 86,139</u>	<u>\$ 66,257</u>	<u>\$ 58,109</u>
<u>025 - Career Pathways Institute:</u>				
Building Principal:				
Construction Project	\$ 293,324	\$ 385,773	\$ 395,102	\$ 283,995
FBLA	380	260	1,160	(520)
General	32,825	25,299	5,368	52,756
Family & Consumer Science	4,973	-	-	4,973
Medical Pathways - HOSA	341	-	103	238
Skills U.S.A.	214	21,225	7,472	13,967
Automotive	510	7,781	8,291	-
Manufacturing	2,825	184	-	3,009
Construction	122	2,785	2,907	-
Total Career Pathways Institute	<u>\$ 335,514</u>	<u>\$ 443,307</u>	<u>\$ 420,403</u>	<u>\$ 358,418</u>
<u>023 - Success Academy:</u>				
Building Principal:				
General	<u>\$ 8,833</u>	<u>\$ 6,999</u>	<u>\$ 3,240</u>	<u>\$ 12,592</u>
<u>031 - Wyandotte Learning Center</u>				
Building Principal:				
General	\$ 5,000	\$ -	\$ 150	\$ 4,850
FCCLA	-	2,535	2,920	(385)
Total Wyandotte Learning Center	<u>\$ 5,000</u>	<u>\$ 2,535</u>	<u>\$ 3,070</u>	<u>\$ 4,465</u>
TOTAL ACTIVITY FUND	<u>\$ 2,090,258</u>	<u>\$ 2,549,110</u>	<u>\$ 2,160,285</u>	<u>\$ 2,479,083</u>

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

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

**Year ended August 31, 2021
(Unaudited)**

	General <u>Fund</u>	Bond <u>Fund</u>	Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
Balance - August 31, 2020	\$ 10,519,860	\$ 1,817,749	\$ 97,201	\$ 291,603
Receipts:				
Property taxes	34,143,936	5,848,450	328,290	984,861
Motor vehicle tax	4,341,627	-	-	-
Homestead allocation	1,301,249	222,200	12,512	37,536
Pro-rate motor vehicle	112,320	19,525	1,080	3,240
In-lieu-of tax	19,536	3,262	183	550
Interest	75,428	13,383	707	2,113
Fines and licenses	718,412	-	-	-
Carline	21,918	3,747	211	632
Property tax credit	1,602,351	272,924	15,407	46,222
Personal property tax credit	18,046	3,084	174	521
Nameplate capacity tax	1,681	287	16	48
	<u>42,356,504</u>	<u>6,386,862</u>	<u>358,580</u>	<u>1,075,723</u>
Total receipts				
Total to be accounted for	52,876,364	8,204,611	455,781	1,367,326
Disbursements:				
To School District	41,362,576	6,313,142	349,055	1,047,148
Treasurers' fees	355,183	60,842	3,415	10,246
	<u>41,717,759</u>	<u>6,373,984</u>	<u>352,470</u>	<u>1,057,394</u>
Total disbursements				
Balance - August 31, 2021	<u>\$ 11,158,605</u>	<u>\$ 1,830,627</u>	<u>\$ 103,311</u>	<u>\$ 309,932</u>

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

COMPARATIVE STATISTICAL DATA FROM ANNUAL FINANCIAL REPORTS

**For the years ended August 31, 2021 - 2012
(Unaudited)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assessed Value of School District	\$ 3,525,325,966	\$ 3,350,965,335	\$ 3,243,539,584	\$ 3,104,882,584
Current Property Tax				
Budgeted - General Fund	\$ 36,663,407	\$ 34,850,056	\$ 33,732,828	\$ 32,290,794
Average Daily Attendance (ADA)	8,485	8,671	8,755	8,688
Average Daily Membership (ADM)	9,205	9,259	9,362	9,251
Total Value of Plant and Contents	\$ 457,026,560	\$ 422,996,986	\$ 395,945,937	\$ 401,000,000
Annual Depreciation of Plant and Contents (3% of Value)	\$ 13,710,797	\$ 12,689,910	\$ 11,878,378	\$ 12,030,000
Total Adjusted Current Expense	<u>103,321,184</u>	<u>100,769,492</u>	<u>99,175,670</u>	<u>91,785,554</u>
Total Annual Cost	\$ 117,031,981	\$ 113,459,402	\$ 111,054,048	\$ 103,815,554
Annual Cost Per Pupil - ADA	\$ 13,793	\$ 13,085	\$ 12,685	\$ 11,950
Annual Cost Per Pupil - ADM	\$ 12,714	\$ 12,254	\$ 11,862	\$ 11,222

MISCELLANEOUS DATA - At Annual Cost Per Pupil (ADM)

RECEIPTS

Local	\$ 4,336	\$ 3,961	\$ 3,755	\$ 3,583
County	75	66	65	79
State	7,633	7,411	7,054	7,039
Federal	674	924	916	622
Other	<u>15</u>	<u>1</u>	<u>8</u>	<u>3</u>
Total Receipts for Year	12,733	12,363	11,798	11,326

EXPENDITURES

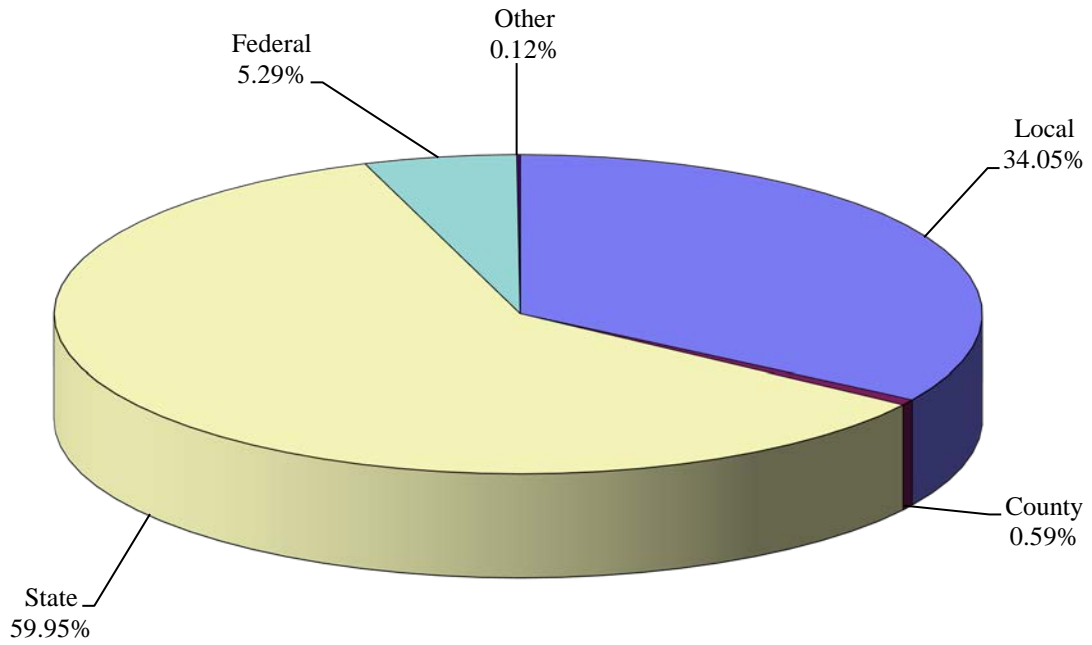
Instruction	8,113	8,065	7,643	7,866
Support Services	1,158	1,044	973	599
Administration	1,050	981	847	748
Operation and Maintenance of Plant	1,200	1,309	1,521	989
Pupil Transportation	50	53	67	76
State/Federal/Other	<u>1,292</u>	<u>955</u>	<u>841</u>	<u>910</u>
Total Expenditures for Year	<u>12,863</u>	<u>12,407</u>	<u>11,892</u>	<u>11,188</u>

**RECEIPTS OVER (UNDER)
EXPENDITURES PAID**

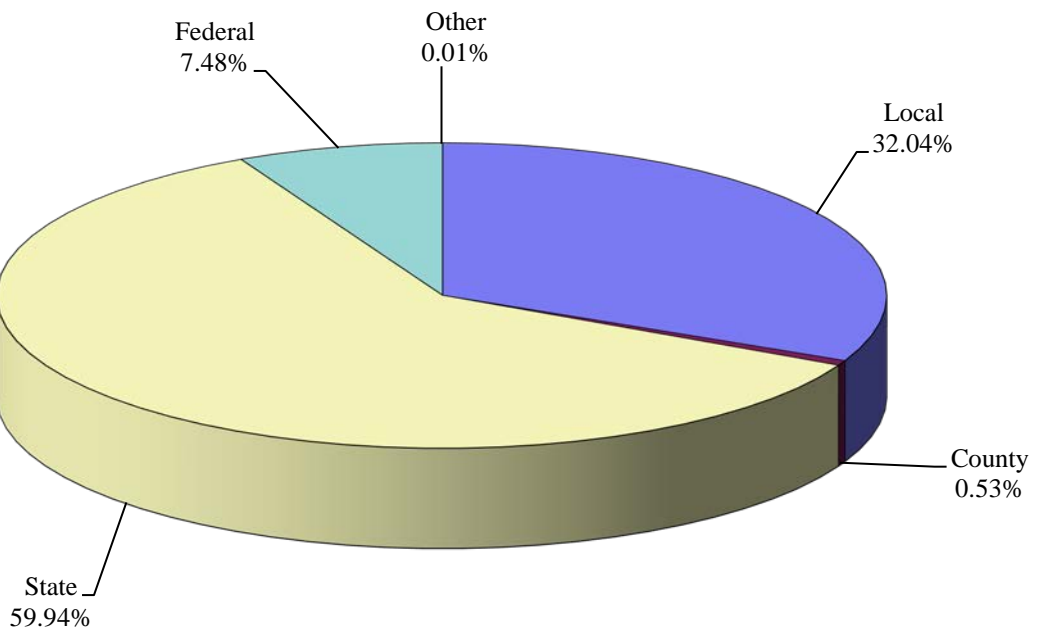
\$ (130)	\$ (44)	\$ (94)	\$ 138
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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 3,050,120,816	\$ 2,938,020,328	\$ 2,763,011,452	\$ 2,669,698,545	\$ 2,609,831,071	\$ 2,550,512,664
\$ 31,721,271	\$ 30,555,426	\$ 28,735,319	\$ 27,764,878	\$ 27,142,256	\$ 26,525,344
8,733	8,644	8,457	8,325	8,229	8,139
9,266	9,129	8,959	8,783	8,613	8,489
\$ 371,500,000	\$ 350,000,000	\$ 338,000,000	\$ 331,400,000	\$ 320,000,000	\$ 300,000,000
\$ 11,145,000	\$ 10,500,000	\$ 10,140,000	\$ 9,942,000	\$ 9,600,000	\$ 9,000,000
92,505,591	88,016,770	83,011,060	82,668,629	78,091,496	75,716,339
<u>\$ 103,650,591</u>	<u>\$ 98,516,770</u>	<u>\$ 93,151,060</u>	<u>\$ 92,610,629</u>	<u>\$ 87,691,496</u>	<u>\$ 84,716,339</u>
\$ 11,869	\$ 11,398	\$ 11,015	\$ 11,124	\$ 10,656	\$ 10,409
\$ 11,187	\$ 10,791	\$ 10,398	\$ 10,545	\$ 10,181	\$ 9,979
\$ 3,676	\$ 3,456	\$ 3,346	\$ 3,246	\$ 3,477	\$ 3,373
99	108	99	98	93	125
6,658	6,258	5,963	5,969	6,140	6,018
632	620	527	577	850	1,129
<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,066	10,442	9,935	9,890	10,560	10,645
7,772	7,368	6,829	6,936	6,631	6,833
604	705	768	751	756	705
775	700	695	676	663	689
940	855	959	1,246	1,369	1,273
59	57	55	57	58	54
843	698	700	740	849	883
<u>10,993</u>	<u>10,383</u>	<u>10,006</u>	<u>10,406</u>	<u>10,326</u>	<u>10,437</u>
<u>\$ 73</u>	<u>\$ 59</u>	<u>\$ (71)</u>	<u>\$ (516)</u>	<u>\$ 234</u>	<u>\$ 208</u>

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

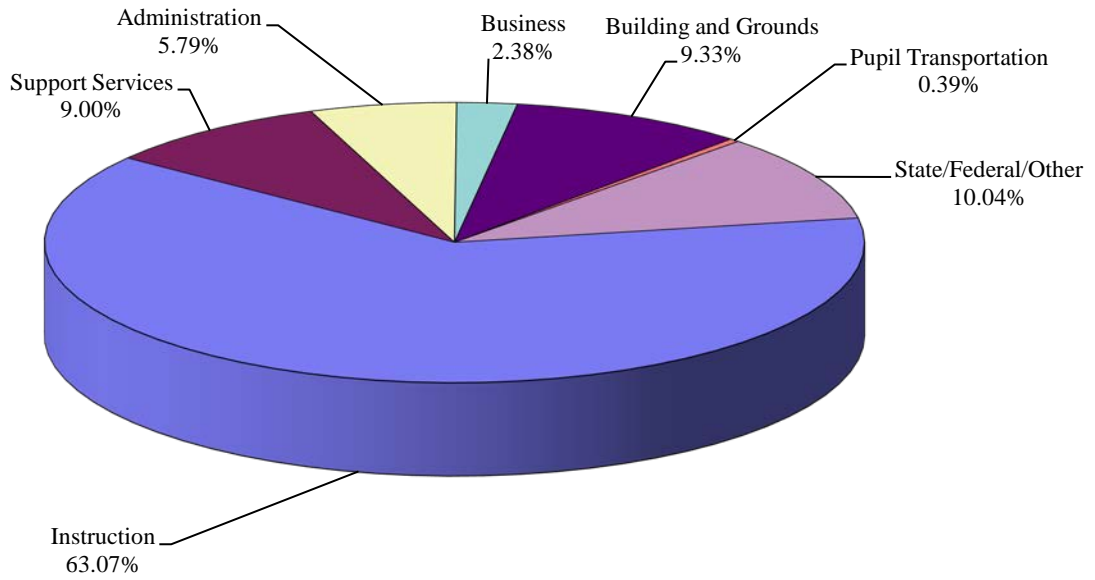


2021

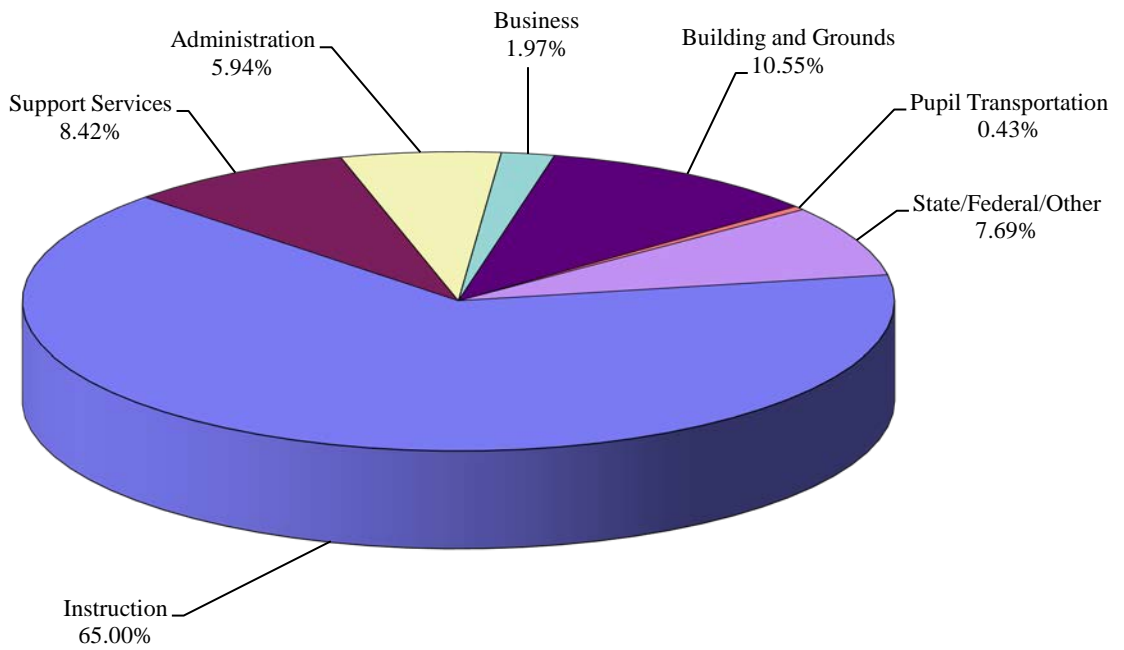


2020

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

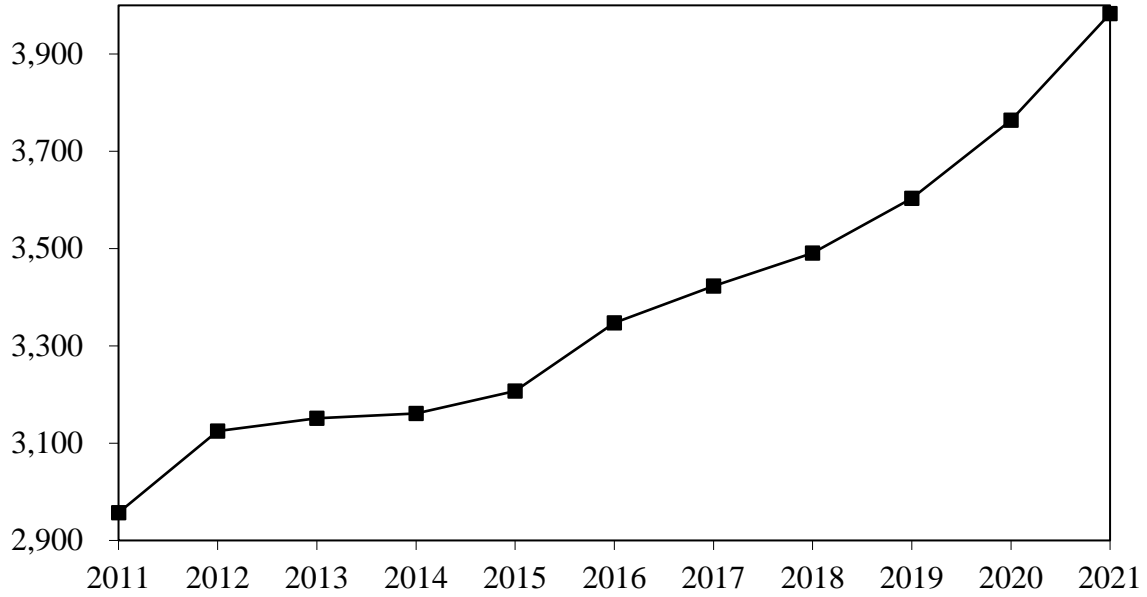


2021

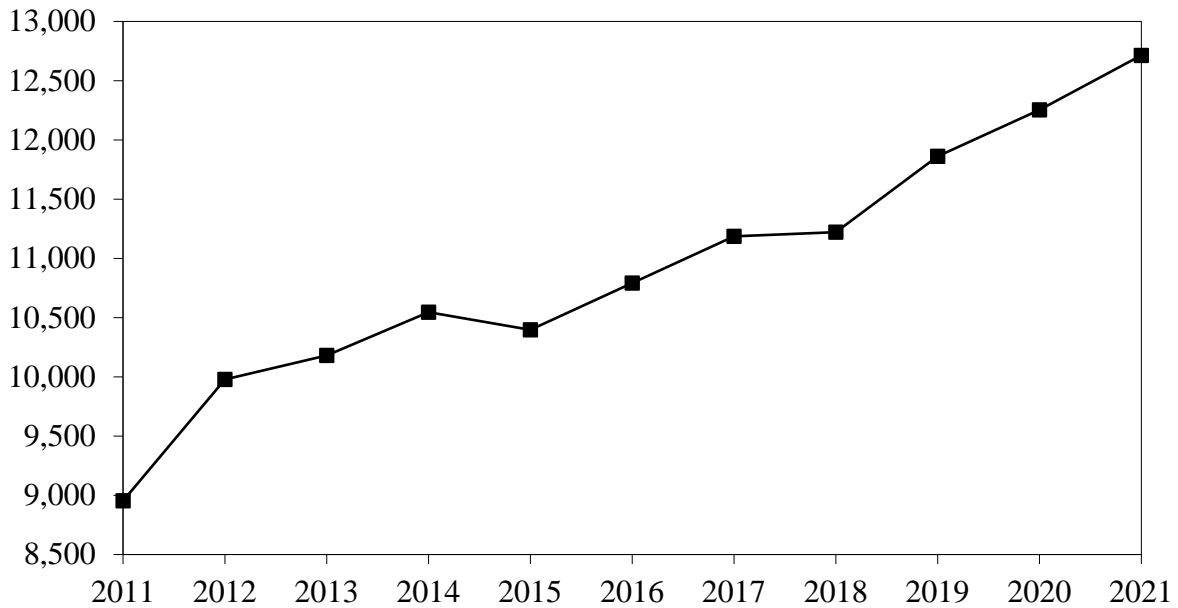


2020

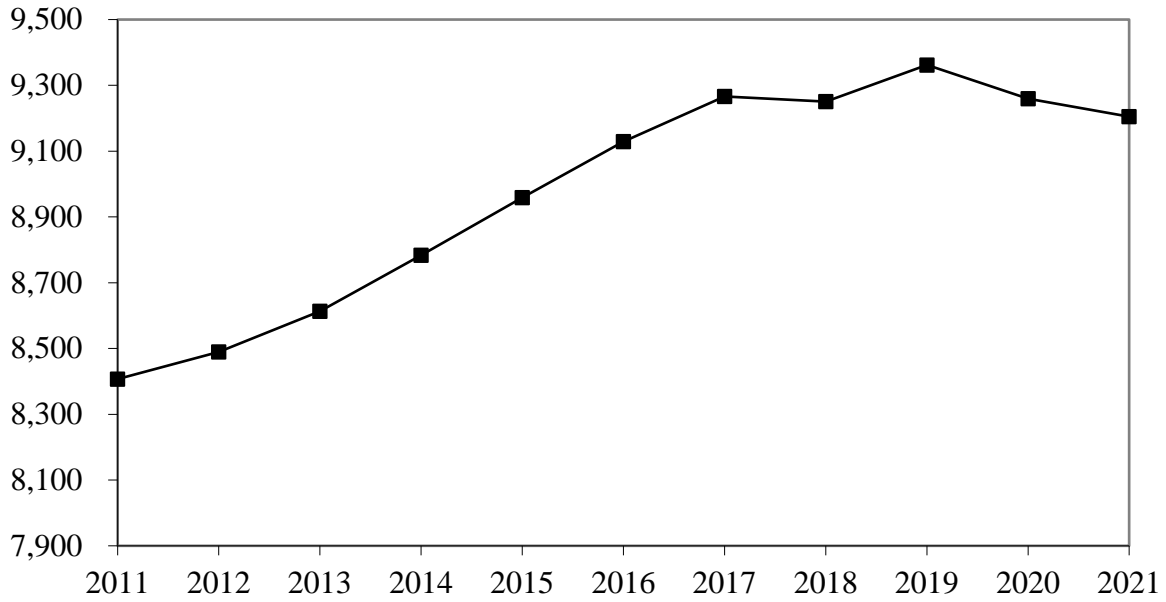
**GRAND ISLAND PUBLIC SCHOOLS
BUDGETED PROPERTY TAX PER STUDENT - GENERAL FUND
Years Ended August 31, 2011 through 2021**



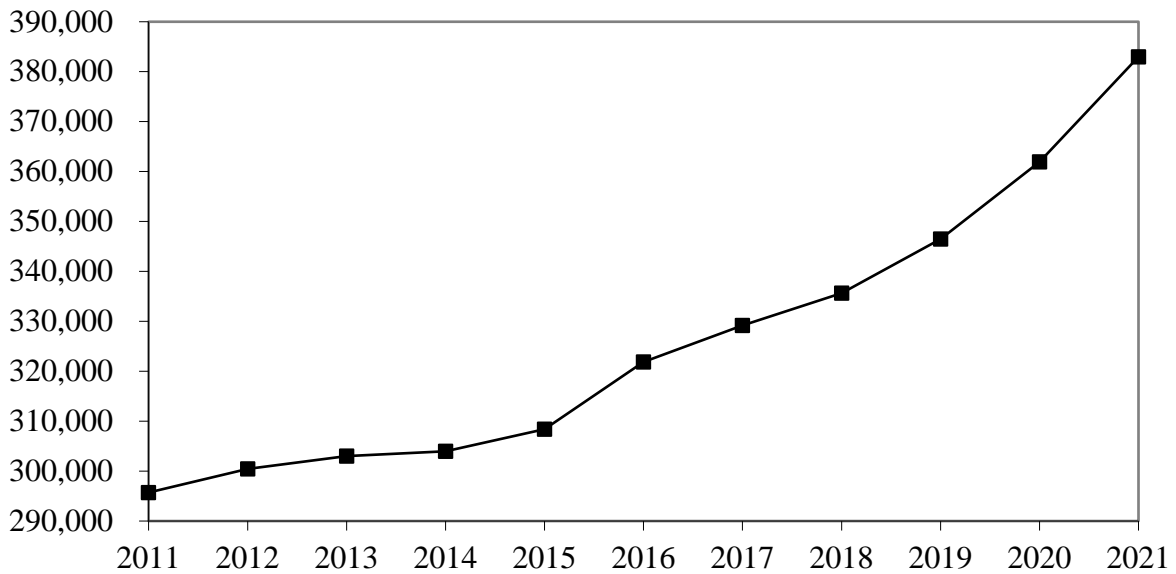
**ANNUAL COST PER STUDENT
Years Ended August 31, 2011 through 2021**



**GRAND ISLAND PUBLIC SCHOOLS
AVERAGE DAILY MEMBERSHIP
Years Ended August 31, 2011 through 2021**



**ASSESSED VALUE PER STUDENT
Years Ended August 31, 2011 through 2021**



SINGLE AUDIT REPORTS

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended August 31, 2021

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<u>Department of Education</u>			
Direct Award:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	n/a	\$ 818,256
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.173	40-0002-000	41,913
Special Education - Preschool Grants	84.027	40-0002-000	<u>2,330,255</u>
Total Special Education (IDEA) Cluster			2,372,168
Title I Grants to Local Educational Agencies	84.010	40-0002-000	2,988,528
Migrant Education - State Grant Program	84.011	40-0002-000	253,825
Special Education - Grants for Infants and Families	84.181	40-0002-000	22,333
Career and Technical Education - Basic Grants to States	84.048	40-0002-000	132,399
Education for Homeless Children and Youth	84.196	40-0002-000	28,139
Student Support and Academic Enrichment Program	84.424	40-0002-000	203,871
COVID-19 - Education Stabilization Fund (ESSER)	84.425D	40-0002-000	2,901,764 *
Improving Teacher Quality State Grants	84.367	40-0002-000	292,532 *
English Language Acquisition State Grants	84.365	40-0002-000	<u>225,527</u>
Total Passed Through Nebraska Department of Education			9,421,086
Passed Through National Center for Families Learning:			
State Family Engagement Centers	84.310	47-6003169	<u>8,619</u>
Total Department of Education			10,247,961
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
Summer Food Service Program for Children	10.559	40-0002-000	5,782,223 *
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program	10.555	47-6003169	<u>403,899</u> *
Total Child Nutrition Cluster			6,186,122
Passed Through Nebraska Department of Education:			
Fresh Fruit and Vegetable Program	10.582	40-0002-000	<u>103,803</u>
Total Department of Agriculture			6,289,925
<u>Department of Homeland Security</u>			
Passed Through Nebraska Emergency Management Association:			
Disaster Grants - Public Assistance	97.036	47-6003169	74,573
<u>Department of Health and Human Services</u>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6003169	<u>121,276</u>
Total Expenditures of Federal Awards			<u><u>\$ 16,733,735</u></u>

*Major Programs

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2021

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal award includes the federal grant activity of Grand Island Public Schools and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Grand Island Public Schools did not elect to use the 10% de minimis indirect cost rate.

NOTE B - FOOD DONATION PROGRAM

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hall County School District #2 as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 21, 2021. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hall County School District #2's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hall County School District #2's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
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Kyle R. Overturf
Tracy A. Cannon

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hall County School District #2's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

AMGL, PC

Grand Island, Nebraska
October 21, 2021

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

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

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Report on Compliance for Each Major Federal Program

We have audited Hall County School District #2's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2021. Hall County School District #2's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Hall County School District #2's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Hall County School District #2's compliance.

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Opinion on Each Major Federal Program

In our opinion, Hall County School District #2 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

Report on Internal Control over Compliance

Management of Hall County School District #2 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

AMGL, PC.

Grand Island, Nebraska
October 21, 2021

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2021

1. A summary of auditor's results:
 - (i) Unmodified opinions were issued on all opinion units of Grand Island Public Schools as of August 31, 2021 and for the year then ended.
 - (ii) The audit did not disclose any significant deficiencies in the internal control of Grand Island Public Schools.
 - (iii) The audit did not disclose any instances of noncompliance which are material to the financial statements of Grand Island Public Schools.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Grand Island Public Schools.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
 - (vii) Major Programs: Child Nutrition Cluster (CFDA #10.555 - National School Lunch Program and CFDA #10.559 - Summer Food Service Program for Children); CFDA #84.367 – Improving Teacher Quality State Grants; and CFDA #84.425D – COVID-19 - Education Stabilization Fund (ESSER).
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) Grand Island Public Schools did not qualify as a low-risk auditee.
2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

None
3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

None

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended August 31, 2021

Findings for the year ended August 31, 2020

Program

There were no prior audit findings.