

GIPS BOE Regular Meeting  
Thursday, November 10, 2022 5:30 PM  
Kneale Administration Building - Board Room

1. CALL TO ORDER

**Speaker(s):** Board President

2. ROLL CALL

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

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. 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS on Final Read

4.6.2. 4554 CONSTRUCTION MANAGER AT RISK on Final Read

4.6.3. 6233 DRUG FREE SCHOOL AND COMMUNITY (Staff) on Final Read

4.6.4. 7551 GRAND ISLAND SENIOR HIGH ONLINE POLICY FOR CREDIT RECOVERY on Final Read

4.6.5. 8455 BULLYING AND HARASSMENT (Students) on Final Read

4.6.6. 8720 GRADING AND REPORTING on Final Read

4.7. Grant Report Update

4.8. Approval of Agenda as submitted

5. SPECIAL RECOGNITION

6. CAMPUS HIGHLIGHTS

6.1. Highlight the success of the Social Emotional Creative Arts position at Engleman Elementary

**Speaker(s):** Dr. Carrie Kolar, Mrs. Caitlin Jensen, Mrs. Amber High

**Goals:** Obj 3.1 Every student is provided a personalized environment for learning.

6.2. Highlight American Sign Language (ASL) Club at Barr Middle School

**Speaker(s):** Mr. Josue Covarrubias, Mrs. Laura McQuinn, Mrs. Morgan Wheeler, Mr. Ethan Purvis, Mr. Edwin Sanchez Ramirez

**Goals:** Obj 3.1 Every student is provided a personalized environment for learning., Obj 3.2 Community partnerships that increase supports to students and families, 2.1 Every student is empowered through literacy

7. REQUESTS TO ADDRESS THE BOARD

**Speaker(s):** Board President

8. RECESS

**Speaker(s):** Board President

9. RECONVENE FROM RECESS

**Speaker(s):** Board President

10. INFORMATION ITEMS

10.1. Westridge Request to Change Secondary Logo

**Speaker(s):** Brad Wolfe and Jared Bombeck

10.2. Amplify Science Renewal

**Speaker(s):** Mrs. Anya Covarrubias, Dr. Ashley Tomjack

**Goals:** Obj 2.2 Every student has access to rigorous, relevant coursework.

10.3. Special Education Para-professional longevity stipend for FY 2022-2023, Increase SE Para base salary for 2023-2024, and provide SE paras increase of \$.25 per hour for 2023-2024.

**Speaker(s):** Mr. Brian Kort

10.4. GIPS Extracurricular Excellence 2025 Plan Update

**Speaker(s):** Dr. Robin Dexter

10.5. Proposed 2023-2024 GIPS Calendar

**Speaker(s):** Dr. Robin Dexter

10.6. Proposed updates to policy 2111 BOARD OF EDUCATION OPERATING PRINCIPLES

**Speaker(s):** Dr. Dexter

10.7. Fiscal Year 2021-2022 Audit Report & Annual Financial Report

**Speaker(s):** Dr. Ken Schroeder

10.8. Construction Update

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

10.9. Student Representative Report

10.10. Superintendent Report

**Speaker(s):** Dr. Grover

11. ACTION ITEMS

11.1. Westridge Request to Update Secondary Logo - "W"

**Speaker(s):** Brad Wolfe and Jared Bombeck

11.2. Agreement for Consulting Services

**Speaker(s):** Mrs. Jennifer Worthington

11.3. CMBA for Howard and Walnut

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

11.4. Policy 8220 Admission of Resident Students

**Speaker(s):** Dr. Robin Dexter

12. REPORTS

12.1. Grand Island Public Schools Foundation Report

**Speaker(s):** Mrs. Jurgens

12.2. NASB Monthly Update

**Speaker(s):** Board President

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

\*\*\* Proof of Publication \*\*\*

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, November 10, 2022 at 5:30 P.M., at the Kneate Administration Building, 123 S Webb Road, Grand Island, Nebraska, where the meeting will be open to the public. An agenda for such a meeting, kept continuously current, is available for inspection at the Office of the Superintendent or on the GPS Website.  
Dr. Robin R. Dexter,  
Board Secretary  
27 ZNEZ

GRAND ISLAND PUBLIC SCHOOL/Classified

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

ORDER NUMBER 1115827

Melissa Johnson, 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: 10/27/2022

TOTAL AD COST: 14.00  
FILED ON: 10/28/2022

Subscribed in my presence and sworn to before me this 28 day  
of October, 2022

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 Lisa Albers in open and public session on Thursday, October 13, 2022 at 5:30 PM at the Kneale Administration Building - Board Room, 123 S Webb Rd, Grand Island, NE 68802, the usual meeting place of said Board. Notice of the meeting was given in advance thereof by publication in the *Grand Island Independent*, the School District's designated method of giving notice. Notice of the meeting was also given in advance to all members of the Board of Education. All proceedings hereafter shown were recorded while the convened meeting was open to the attendance of the public.

### **ROLL CALL:**

Attendance Taken at 5:30 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**

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

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

#### **3. MISSION STATEMENT**

The Mission Statement was read by Mr. Josh Hawley.

#### **4. CONSENT AGENDA**

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

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

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

Next Meeting Date: November 1, 2022 at 7:30 a.m.

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

Next Meeting Date: November 8, 2022 at 4:00 p.m.

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

Next Meeting Date: November 3, 2022 at 7:30 a.m.

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

Next Meeting Date: November 7, 2022 at 4:30 p.m.

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

Next Meeting Date: November 4, 2022 at 8:00 a.m.

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

Next Meeting Date: November 2, 2022 at 7:30 a.m.

## **GNSA/Legislative Committee**

Next Meeting Date: None

### **4.3. Claims as submitted**

### **4.4. Bid Proposals as submitted**

### **4.5. Staff Adjustments as submitted**

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

### **4.7. Policy**

#### **4.7.1. 2470 MEETING MINUTES on Final Read**

#### **4.7.2. 4555 BIDDING REQUIREMENTS on Final Read**

#### **4.7.3. 6462 CERTIFIED STAFF RESIGNATION on Final Read**

#### **4.7.4. 8450 STUDENT DISCIPLINE on Final Read**

#### **4.7.5. 8456 STUDENT USE OF PERSONAL ELECTRONIC COMMUNICATION DEVICES on Final Read**

#### **4.7.6. 8512 SEIZURE SAFE SCHOOLS on Final Read**

#### **4.7.7. 8740 GRADUATION REQUIREMENTS on Final Read**

#### **4.7.8. 2111 BOARD OPERATING PRINCIPLES on First Read**

#### **4.7.9. 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS on First Read**

#### **4.7.10. 4554 CONSTRUCTION MANAGER AT RISK on First Read**

#### **4.7.11. 6233 DRUG FREE SCHOOL AND COMMUNITY (Staff) on First Read**

#### **4.7.12. 7551 GRAND ISLAND SENIOR HIGH ONLINE POLICY FOR CREDIT RECOVERY on First Read**

#### **4.7.13. 8720 GRADING AND REPORTING on First Read**

#### **4.7.14. 8455 BULLYING AND HARASSMENT (Students) on First Read**

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

Approve the agenda as submitted. Passed with a motion by Carlos Barcenas and a second by Bonnie Hinkle.

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. Lincoln Elementary Community School Hispanic Heritage Month Kick-Off**

Breanna McDonald presented the Lincoln Elementary Community School Hispanic Heritage Month Kick-Off, which is a new event being organized and put on by our parents and Mrs. O'Brien in celebration of Hispanic Heritage. The team provided details about the event and how it supports the community school goals.

## **5.2. Islander Express**

Kris McMullen and Lori Watts presented the Academy of Workforce Development continued growth and the success of the Islander Express.

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

Mrs. Susan Hageman, 2208 Cottonwood Road, Grand Island, Nebraska, presented on the topic of human trafficking, sexual violence prevention education and risk reduction.

## **7. RECESS**

## **8. RECONVENE FROM RECESS**

## **9. INFORMATION ITEMS**

### **9.1. It Get's Better Project. 50 States. 50 Grants. 5000 Voices.**

Dr. Dexter presented the GISH LGBTQSA Club and Unity Council received a grant of \$10,000 to collaborate on a mural project to represent all diverse identities in our community. GISH students will present a proposal to create a mural.

Sponsors: Aly Alexander and Brian Whitecalf

Student Attendees: Laila McComb, Jayson Shelton, Atreyu Victor, and Laynden McPeek

### **9.2. GIPS Alternative Education Programs**

Dr. Dexter presented a summary of alternative education programs provided by GIPS.

### **9.3. Policy 8220 Admission of Resident Students**

Dr. Dexter presented information on Policy 8220 Admission of Resident Students to seek input on class size definitions.

### **9.4. Agreement for Consulting Services**

Mrs. Worthington presented the information regarding Amie Gamboian a senior consultant for The Table Group and facilitates sessions around the work of Pat Lencioni. She met with LEAD GIPS this summer and with Cabinet this fall. We want her to finish the work with these two groups.

### **9.5. American Civics Report**

Dr. Lee reported the American Civics Report as required by Nebraska Statute 79-724 and GIPS Policy 7160.

### **9.6. Report on the Hall Pass APP**

Mr. Gilbertson and Mr. Wickman presented the report on the Hall Pass digital software implementation.

### **9.7. CMBA for Howard and Walnut**

Mr. Petch presented the Cannon Moss Brygger & Associates, P.C. contract between Grand Island Public Schools - Howard Elementary and Walnut Middle School.

### **9.8. Construction Update**

Mr. Petsch presented the construction update.

### **9.9. Student Representative Report**

Mr. Cloutier gave the student representative's report.

## **10. ACTION ITEMS**

### **11. REPORTS**

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

Mrs. Jurgens reported for the GIPS Foundation.

#### **11.2. NASB Monthly Update**

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

### **12. EXECUTIVE SESSION TO RECEIVE AND DISCUSS LEGAL ADVICE, DISCUSS PENDING OR THREATENED LITIGATION, AND FOR THE PROTECTION OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION**

The Board convened to Executive Session at 7:39 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing legal advice, discuss pending or threatened litigation, and for the protection of the public interest Passed with a motion by Carlos Barcenas and a second by Joshua Hawley.

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. RECONVENE FROM EXECUTIVE SESSION**

The Board reconvened from Executive Session at 7:53 p.m.

The recommendation that the Board reconvene from executive session Passed with a motion by Terry Brown and a second by Bonnie Hinkle.

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**

### **15. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 7:54 p.m.

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Angela A. Dibbert, Recording Secretary

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Robin R. Dexter, Secretary to the Board

# Kneale Administration Building

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Dr. Grover, Superintendent



## Agenda Governance Committee Meeting November 2, 2022

**ATTENDING:**

**AGENDA:**

1. Board Leadership 2023
2. Superintendent Evaluation and Contract Changes
3. Board Operating Principles Policy – review
4. Review list of items to review  Governance Committee Items
5. Next Meeting -- 11/30/2022 @ 7:30am

# Kneale Administration Building

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

TO: Facilities & Finance Committee  
From: Mr. Petsch, Mrs. Grim, and Mr. Schroeder  
RE: Monthly F & F Agenda  
Location: Virtual

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

## NEW BUSINESS:

1. Activity Fund Claims – Mr. Schroeder
2. Community Redevelopment Authority & Regional Planning Commission Notices
3. Request for Proposals - Mr. Petsch & Mrs. Grim
  - Old ELC Land Appraisal & Property Divestment Update
  - Barr Middle School Phone System
4. Amplify Science Resources - Mrs. Covarrubias and Dr. Tomjack
5. RN Nurse Staffing Request - Dr. Dexter
6. Sub Float-Nurse Staffing Request - Dr. Dexter
  - Note: There is budget authority available to cover these costs for the additional nursing positions, as our total certified staff cost is lower this year, due to the inability to hire all positions.
  - We could hire these folks for year with little fiscal impact on THIS year's budget cycle, but when we discuss the staffing plan for 2023-24, I think we would want to let everyone know that these folks contribute to any proposed new FTE's added, so that we can keep an accurate beed on how many additional FTE and the total staff costs we propose adding for FY 2023-24. Also, we need to remember that we are attempting to actively hire teaching staff so that the reading specialists can transition out of the classroom, so ideally our staff costs should increase as the year progresses.
7. IT Job Description & Re-Classification - Mr. Kort & Mr. Gearhart
8. Baseball Field Renovation Letter of Commitment - Mrs. Wells & Mr. Ladwig
9. Teacher Recruitment & Retention Using ARPA Funds - Mr. Phillips
10. Information Technology Update – Mr. Gearhart
11. Nutrition Services Update – Mrs. Spellman

12. Special Education Para Stipends & Pay Increase Needs Analysis - Mr. Kort & Ken
13. Leave Committee Report Update - Ken, & Mr. Kort, Mr. Stelk
  - Draft documents of Leave Sharing Program
  - Pay for unused sick leave - GIEA to Present language
  - Pay for maternity leave - GIEA to present language
14. COPS DOJ Grant - Ken & Mr. Petsch
15. Old ELC Land Appraisal & Property Divestment Update - Mr. Petsch, Mrs. Grim, & Ken
16. GICSA Administrative Compensation Study - Ken
17. Annual Financial Audit Follow Up - Ken
18. ESSERs III Building Project Update – Mr. Petsch
  - Knickrehm Elementary
  - GISH
  - Walnut Security Vestibule
  - Howard Security Vestibule
19. Certified Staff Cost Comparison 2021-22 to 2022-23
  - 2021-22
    - Total Budgeted Cost: \$56,304,628
    - Total FTE: 807.14
    - Total FTE Index: 1357.19
  - 2022-23
    - Total Budgeted Cost: \$54,543,459
    - Total FTE: 787.70
    - Total FTE Index: 1316.82
  - Difference
    - Total Budgeted Cost Difference: **-\$1,761,169**
    - Total FTE Difference: 19.44
    - Total FTE Index Difference: 40.37
  - September Payroll Costs
    - 2021-22: \$8,580,372
    - 2022-23: \$8,388,724
    - Difference: **-\$191,648**
20. Review of Depreciation, Special Building, General Fund Cash Flow, & Payroll Summary  
– Ken

21. Federal Programs Update and Financial Report(s) – Ken
22. Negotiations Update - Array Comparison
23. Open Agenda Items as Necessary – F&F Team

NEXT MEETING:      **Tuesday, November 29th @ 7:30 a.m.**

## **Kneale Administration Building**

Public Relations and Partnership Development Committee

Agenda

Friday, November 4, 2022

8:00 - 9:30 a.m.



# **WE ARE BOLDLY GIPS '22-'23**

Beat on the Street - *All*

Department Goals - *Worthington*

Podcast - *Mayhew*

AQuESTT Timing & Communication Plan - *Grover & Worthington*

BoE & Superintendent School Drop-Off Days - *Grover & Worthington*

Communication Analytics - *Mayhew*

- New Collateral
- Notable Media Coverage
- Timely Communications

Upcoming Projects (time permitting)

- Annual report
- Why I Teach series

Key Communicator agenda (time permitting)

**Next Meeting: Friday, December 2, 2022 - 8:00 AM**

123 South Webb Road • Grand Island, NE 68802-4904  
308 385-5900 • Fax 308 385-5949 • [jworthington@gips.org](mailto:jworthington@gips.org) • [www.gips.org](http://www.gips.org)

**Every Student, Every Day, a Success**

*Students who thrive.*

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To: Leading for Learning BOE Committee  
From: Dr. Toni Palmer  
RE: Meeting: November 8, 2022, Virtual  
4:00 PM-5:30 PM

New Business:

- Equity Task Force Update-Dr. Levos
- Science Renewal-[Amplify](#) Needs Analysis-Anya Covarrubias
- [Hope Squad](#)-Dr. Dexter
- ACT Prep-Dr. Bailey
- Retention Grant-Dan Phillips

Next Meeting: December 13 @ 4:00 Zoom

## Personnel Committee

Nov. 3, 2022

7:30am

Agenda

- Welcome
- ARPA information-Mr. Phillips
- Needs Analysis Positions
  - Nurse Position at GISH-Dr Dexter
  - Substitute Nurse position District-Dr Dexter
  - SIS Senior Analysis- IT Department-Brian
  - Systems Operation Coordinator-IT Department-Brian
  - Accompanist at Westridge MS-Brian
  
- Special Education Para Stipend-Brian/Dr. Schroeder
  - 2-4 years = \$500
  - 5-9 years= \$1000
  - 10-20 years= \$1500
  - 21 plus years = \$2500
  - SE Para base \$15 for 2023-24 school year
  - SE Para increase of .25 per hour (if making over \$15 per hour)
- Pre-School Para's-Brian/Dr. Schroeder
  
- Staffing Update
  - 7 new hires for January (so far)
  - 2 offers (1 nurse, 1 elementary)
  - 1 interview for elementary Thursday
  - classified- (monthly-Nebraska Department of Labor recruitment)
  
- Student Teachers- 4 Fall, 11 Spring
  
- Other ideas/questions-share with GIEA-sped para's, ARPA,
- overage (possibly take to negotiations) CTE/Newcomers



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

BOE Policy Committee Meeting – **Nov. 7, 2022** – 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 Oct. 10, 2022 – 1.1.**

**2. Review Agenda for changes or additions – 2.1.**

**3. NEXT MEETING:**

**Dec 5, 2022 – 4:30 – Zoom**

**4. 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 /students/community as appropriate

**5. Policy on Final Read @ Nov 10, 2022 BoE Meeting**

4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS

4554 CONSTRUCTION MANAGER AT RISK

6233 DRUG FREE SCHOOL AND COMMUNITY (Staff)

7551 GRAND ISLAND SENIOR HIGH ONLINE POLICY FOR CREDIT RECOVERY

8455 Bullying and Harassment (students)

8720 GRADING AND REPORTING

**6. Policy on First Read @ Nov 10, BoE Meeting**

None

**7. Policy for review:**

8220 ADMISSION OF RESIDENT STUDENTS for approval at Nov 10 BoE Meeting 2111

BOARD OPERATING PRINCIPLES information item for Nov 10 BoE Meeting

**8. Policy Questions and Discussion:**

Hope Squad in lieu of Peer Review Committee at GISH

4511 SCHOOL MASCOT, LOGO, AND COLORS – WR color changes

**9. Moved to Board Governance Committee**

None

**10. Working on:**

8710 and 6242 – Staff Communication

4315 Activity Accounts and Relationships with Supporting Entities

6205/8505 Title IX Grievance Policy – waiting on Fed revisions

7705 Special Education – waiting on Fed revisions

LB 644 Property Tax Request Joint Hearing – waiting on policy from Perry Law Firm

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85193	Hiland Dairy Foods Company LLC	Milk	\$13,464.38
85194	Ace Hardware	General Supplies	\$133.45
85195	Almquist Maltzahn Galloway & Luth	Other Prof Services	\$982.00
85196	Amazon Cap Services Inc	General Supplies	\$11,457.40
85197	Anya Covarrubias	Mileage Paid to Staff	\$34.63
85198	Aramark Uniform Services	Technical Services	\$282.07
85199	Awards Plus	Technical Services	\$55.25
85200	B & H Photo-Video Inc	Technology Supplies	\$1,046.50
85201	Banner Solutions	General Supplies	\$324.91
85202	Barco Municipal Products Inc	General Supplies	\$1,808.20
85203	Blick Art Materials	General Supplies	\$47.80
85204	Border States Industries Inc	General Supplies	\$1,010.16
85205	Cannon Moss Brygger & Assoc	Other Prof Services	\$28,655.49
85206	Capstone	Web Based Software	\$1,299.00
85207	CDW Government	General Supplies	\$522.48
85208	CEV Multimedia LLC	Web Based Software	\$130.00
85209	Chamber Of Commerce	General Supplies	\$50.00
85210	Christine Kier	General Supplies	\$16.00
85211	City of Grand Island	Dues and Fees	\$425.83
85212	Class Intercom LLC	General Supplies	\$2,000.00
85213	Cline Williams Wright Johnson	Contracted Legal Services	\$3,870.00
85214	Cochlear Americas	General Supplies	\$497.00
85215	Communications Engineering	General Supplies	\$15,070.80
85216	Communications Supply Corp	General Supplies	\$816.20
85217	Computer Hardware	Technology Supplies	\$12,490.00
85218	Construction Rental	General Supplies	\$119.40
85219	Control Services Inc	General Supplies	\$593.14
85220	Copycat Instant Printing	Printing & Binding	\$622.50
85221	Crescent Electric Supply	General Supplies	\$542.90
85222	Crouch Recreation Inc	General Supplies	\$12,170.00
85223	Culligan of Grand Island	Technical Services	\$114.00
85224	Drapery Den	General Supplies	\$2,214.00
85225	Eakes Office Solutions	General Supplies	\$5,458.09
85226	Elizabeth Boyle	Travel	\$1,208.28
85227	Evan Lee	Other Prof Services	\$3,996.00
85228	Grand Island Utilities Dept	Electricity	\$17,096.86
85229	Hamilton Information Systems Inc	Technical Services	\$121.00
85230	Hesselgesser Electric	General Supplies	\$1,970.76
85231	Interstate All Battery Center	Repairs and Maintenance Services	\$360.95
85232	Island Sprinkler Supply	General Supplies	\$635.87
85233	Jacqueline Juarez Meier	Mileage Paid to Staff	\$4.00
85234	John Edward Jacobs	General Supplies	\$88.24
85235	John Jacobs	Other Prof Services	\$1,980.00
85236	Johnson Hardware	General Supplies	\$4,253.00
85237	Jolyne Zigler	Travel	\$107.00
85238	Josue Azahel Covarrubias Rubio	Travel	\$113.45
85239	Karma L Lewandowski	Travel	\$96.88
85240	Keeran N Woode	Other Prof Services	\$1,200.00
85241	Kelly Supply Co	General Supplies	\$223.55
85242	Kendall/Hunt Publishing Co	Books & Periodicals	\$5,781.44
85243	KSB School Law PC LLO	Contracted Legal Services	\$1,708.00
85244	Lakeshore Learning Materials	General Supplies	\$4,959.42

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85245	Lance Creech	General Supplies	\$27.42
85247	Lexia Learning Systems LLC	Web Based Software	\$2,512.00
85248	Liang O'Brien	Travel	\$144.50
85249	Maria Vasquez Melchor	Mileage Paid to Staff	\$15.81
85250	Morgan Wheeler	Mileage Paid to Staff	\$25.56
85251	Nathan Helzer	Travel	\$554.00
85252	Sarah Fothergill	Employee Training and Development Services	\$14.00
85253	Sarah K Henry	Mileage Paid to Staff	\$129.31
85254	Shalee Lindsey	Travel	\$173.50
85255	Sharmarke Hassan	Technical Services	\$51.00
85256	The Home Depot Pro	Custodial Warehouse	\$8,891.67
85257	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$726.35
85258	Toofast Supply	General Supplies	\$452.26
85259	Tool Barn Rentals Inc	Technical Services	\$270.00
85260	Trego Dugan Aviation of Grand Island Inc	General Supplies	\$120.00
85261	Tumbleweed Press Inc	General Supplies	\$479.20
85262	Tyler Technologies Inc	Employee Training and Development Services	\$2,590.00
85263	US Postal Service	Postage	\$1,480.00
85264	Veritiv Operating Company	Instructional Warehouse	\$1,781.76
85265	Verizon Wireless	Distance Education and Telecommunications	\$195.32
85266	Virgil Harden	Other Prof Services	\$600.00
85267	Voyager Sopris Learning Inc	Employee Training and Development Services	\$4,155.80
85268	Wenger Corporation	General Supplies	\$15,805.53
85269	Western Psychological Services	General Supplies	\$113.30
85270	Winsupply of Grand Island	General Supplies	\$6,535.09
85271	Woodwards Disposal Service Inc	Refuse Disposal	\$295.00
85272	Yandas Music	General Supplies	\$2,072.90
85273	Zoho Corporation	Web Based Software	\$5,240.00
85274	Charter Communications Holdings LLC	Distance Education and Telecommunications	\$59.99
85275	Clearly Communications	Distance Education and Telecommunications	\$1,033.44
85276	Grand Island Public Schools Nutrition Sv	Employee Benefits	\$3,257.80
85277	Lavon Glines	Mileage Paid to Staff	\$40.75
85278	Rentokil North America Inc	Technical Services	\$338.00
85279	Rons Music	General Supplies	\$97,682.23
85280	Super Saver	Miscellaneous Expenditures	\$376.26
85281	Unite Private Networks LLC	Distance Education and Telecommunications	\$25,858.89
85282	Hiland Dairy Foods Company LLC	Milk	\$17,197.91
85283	Cash-Wa Distributing	Food	\$34,341.17
85284	Chesterman Company	Food	\$1,153.16
85285	Culligan of Grand Island	General Supplies	\$416.30
85286	Greenberg Fruit Company	Produce	\$4,101.89
85287	Host Coffee	Food	\$129.20
85288	HyVee	Food	\$340.92
85289	Jeff Joiner Training LLC	Other Prof Services	\$5,000.00
85290	Michelle Shoemaker	Mileage Paid to Staff	\$2.50
85291	Mid-Nebraska Disposal Inc	Refuse Disposal	\$440.30
85292	Midwest Restaurant Supply LLC	Repairs and Maintenance Services	\$1,420.00
85293	Pan-O-Gold Baking Co	Bread	\$2,674.78
85294	Pepsi-Cola Company	Beverages	\$134.69
85295	Peterson Farms Fresh Inc	Produce	\$4,874.64
85296	Sams Club Direct	General Supplies	\$743.86
85297	Superior Press	General Supplies	\$360.08

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85298	Uline	General Supplies	\$396.98
85299	US Foods - Grand Island	Food	\$12,983.37
85300	VVS Inc	Food	\$434.02
85301	Abante Marketing	General Supplies	\$574.02
85302	Accurate Labels Designs Inc	General Supplies	\$759.95
85303	Ace Hardware	General Supplies	\$38.72
85304	AcroMat	Custodial Warehouse	\$3,556.43
85305	ADBA Nebraska Science Olympiad	Dues and Fees	\$100.00
85306	Agricultural Service	General Supplies	\$15,382.50
85307	AKRS Equipment Solutions Inc	General Supplies	\$13.50
85308	Amazon Cap Services Inc	General Supplies	\$2,906.02
85309	Angela A Dibbert	General Supplies	\$150.00
85310	Angela Amack	Lobbyist Fees and Expenses	\$9,090.25
85311	Ashley Tomjack	Travel	\$180.00
85312	Brooke Wentzlaff	Mileage Paid to Staff	\$30.00
85313	Capital Business Systems Inc	Technical Services	\$21,930.22
85314	Cline Williams Wright Johnson	Contracted Legal Services	\$727.67
85315	Colleen Gallion	Mileage Paid to Staff	\$12.75
85316	Connie Voss	Mileage Paid to Staff	\$16.06
85317	Corinne Ellerson	Mileage Paid to Staff	\$80.69
85318	Dawn Deuel-Rutt	Mileage Paid to Staff	\$84.56
85319	Devin Duren	Mileage Paid to Staff	\$33.75
85320	Didax Educational Resources	General Supplies	\$87.95
85321	EAI Education	General Supplies	\$1,049.53
85322	Eakes Office Solutions	General Supplies	\$3,978.01
85323	Educational Service Unit 9	Employee Training and Development Services	\$720.00
85324	Edupoint Educational Systems LLC	Employee Training and Development Services	\$1,190.00
85325	Essential Personnel Inc	Cleaning Services	\$569.81
85326	First Bankcard Center/Visa	Travel	\$2,185.24
85327	First Bankcard Center/Visa	Travel	\$574.71
85328	First Bankcard Center/Visa	General Supplies	\$609.80
85329	First Bankcard Center/Visa	Travel	\$19,207.16
85330	First Bankcard Center/Visa	Travel	\$627.70
85331	First Bankcard Center/Visa	Dues and Fees	\$475.00
85332	First Bankcard Center/Visa	Dues and Fees	\$375.00
85333	First Bankcard Center/Visa	General Supplies	\$696.72
85334	First Bankcard Center/Visa	Technology Supplies	\$577.44
85335	First Bankcard Center/Visa	General Supplies	\$98.51
85336	First Bankcard Center/Visa	Employee Training and Development Services	\$335.13
85337	First Bankcard Center/Visa	Employee Training and Development Services	\$147.20
85338	First Bankcard Center/Visa	General Supplies	\$48.27
85339	First Bankcard Center/Visa	Travel	\$122.46
85340	First Bankcard Center/Visa	Travel	\$363.16
85341	First Bankcard Center/Visa	Employee Training and Development Services	\$13,979.00
85342	First Bankcard Center/Visa	General Supplies	\$130.27
85343	First Bankcard Center/Visa	Employee Training and Development Services	\$1,602.00
85344	First Bankcard Center/Visa	General Supplies	\$164.88
85345	First Bankcard Center/Visa	Employee Training and Development Services	\$168.00
85346	First Bankcard Center/Visa	Dues and Fees	\$175.00
85347	First Bankcard Center/Visa	General Supplies	\$271.76
85348	First Bankcard Center/Visa	General Supplies	\$299.98
85349	First Bankcard Center/Visa	General Supplies	\$204.86

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85350	First Bankcard Center/Visa	Dues and Fees	\$175.00
85351	First Bankcard Center/Visa	Advertising	\$1,248.51
85352	First Bankcard Center/Visa	Employee Training and Development Services	\$25.00
85353	First Bankcard Center/Visa	Employee Training and Development Services	\$5,056.21
85354	First Bankcard Center/Visa	Employee Training and Development Services	\$847.00
85355	First Bankcard Center/Visa	Web Based Software	\$795.00
85356	First Bankcard Center/Visa	Web Based Software	\$27.34
85357	First Bankcard Center/Visa	Miscellaneous Expenditures	\$349.99
85358	Follett School Solutions Inc	Books & Periodicals	\$455.48
85359	Google LLC (77-0493581)	Web Based Software	\$52.59
85360	Gottlob Asphalt, LLC	Technical Services	\$1,154.00
85361	Grand Island Independent	Advertising	\$16.73
85362	Grand Island Public Schools	Miscellaneous Expenditures	\$3,193.18
85363	Grand Island Public Schools Activity Fun	Fund Transfers to Activities Fund	\$35,000.00
85364	Grand Island Public Schools Nutrition Sv	Food	\$794.88
85365	Gustave A Larson Company	General Supplies	\$581.51
85366	Helgoth's Pumpkin Patch	Professional Education Services	\$305.00
85367	High Noon	Books & Periodicals	\$4,535.30
85368	Home Depot Credit Services	General Supplies	\$1,007.00
85369	Idea Bank Marketing	Other Prof Services	\$344.50
85370	IPEVO Inc	Miscellaneous Expenditures	\$257.06
85371	Jami Lee Dutcher	Mileage Paid to Staff	\$1.12
85372	Janel Keyes	Mileage Paid to Staff	\$8.75
85373	Jennifer Hahn	General Supplies	\$17.36
85374	JW Pepper Son Inc	General Supplies	\$1,028.04
85375	Karisa Dubbs	Mileage Paid to Staff	\$38.25
85376	Kelly Supply Co	General Supplies	\$505.06
85377	Leadership Tomorrow	Advertising	\$7,200.00
85378	Legacy Outdoor Advertising LLC	Advertising	\$700.00
85379	Melinda R Akin	Mileage Paid to Staff	\$2.50
85380	Meredith Davis	Mileage Paid to Staff	\$93.19
85381	Michelle Dorszynski	Mileage Paid to Staff	\$17.75
85382	Pamela Homolka	Mileage Paid to Staff	\$52.31
85383	Symmetry Energy Solutions LLC	Utilities	\$55.32
85384	Symmetry Energy Solutions LLC	Utilities	\$29.05
85385	Symmetry Energy Solutions LLC	Utilities	\$62.24
85386	Symmetry Energy Solutions LLC	Utilities	\$58.81
85387	Symmetry Energy Solutions LLC	Utilities	\$29.94
85388	Symmetry Energy Solutions LLC	Utilities	\$39.38
85389	Symmetry Energy Solutions LLC	Utilities	\$280.78
85390	Symmetry Energy Solutions LLC	Utilities	\$10.14
85391	Symmetry Energy Solutions LLC	Utilities	\$55.46
85392	Symmetry Energy Solutions LLC	Utilities	\$22.38
85393	The Home Depot Pro	Custodial Warehouse	\$12,379.57
85394	TK Elevator Corporation	Technical Services	\$1,717.53
85395	Tom Dinsdale Chevrolet Cadillac	Repairs and Maintenance Services	\$146.65
85396	Toofast Supply	General Supplies	\$147.81
85397	Valerie Chmelka	Mileage Paid to Staff	\$30.00
85398	Village Cleaners	Technical Services	\$271.66
85399	West Music Co	General Supplies	\$294.00
85400	Who You Are Leadership Coaching & Consul	Other Prof Services	\$26,225.00
85401	Winsupply of Grand Island	General Supplies	\$1,487.86

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85402	Woodriver Energy LLC	Utilities	\$25,927.74
85403	York Public Schools	Employee Training and Development Services	\$70.00
85404	YouScience LLC	Web Based Software	\$6,950.00
85405	First Bankcard Center/Visa	Travel	\$4,155.35
85406	First Bankcard Center/Visa	General Supplies	\$40.52
85407	Hiland Dairy Foods Company LLC	Milk	\$13,368.51
85408	Culligan of Grand Island	General Supplies	\$59.25
85409	Midwest Restaurant Supply LLC	Repairs and Maintenance Services	\$2,977.95
85410	Ace Hardware	General Supplies	\$36.83
85411	ACP Direct	General Supplies	\$1,067.33
85412	AKRS Equipment Solutions Inc	General Supplies	\$48.35
85413	Alisa Grim	Mileage Paid to Staff	\$71.25
85414	Allison Heiss	Mileage Paid to Staff	\$31.25
85415	Almquist Maltzahn Galloway & Luth	Technical Services	\$130.00
85416	Amazon Cap Services Inc	General Supplies	\$13,033.63
85417	Ameresco INC	Web Based Software	\$2,000.00
85418	American Fence Co Western Ne	General Supplies	\$94.42
85419	Amplified IT LLC	Web Based Software	\$1,475.00
85420	Amplify Education Inc	Books & Periodicals	\$505.44
85421	Anderson Ford Lincoln Mercury	Repairs and Maintenance Services	\$898.21
85422	Apple Computer Inc	Technology Supplies	\$5,271.80
85423	Aramark Uniform Services	Technical Services	\$761.88
85424	Augusta Beahm	Mileage Paid to Staff	\$41.00
85425	B & H Photo-Video Inc	Technology Supplies	\$2,341.56
85426	Banner Solutions	General Supplies	\$61.16
85427	Barbara Franke	Mileage Paid to Staff	\$27.19
85428	Beth Hubl	Mileage Paid to Staff	\$33.94
85429	Blick Art Materials	General Supplies	\$25,266.62
85430	Border States Industries Inc	Custodial Warehouse	\$1,255.23
85431	Bosselman Energy Inc	General Supplies	\$73.78
85432	Bryan Burtle	Dues and Fees	\$80.00
85433	C & C Milwork Inc	General Supplies	\$246.00
85434	Cannon Moss Brygger & Assoc	Other Prof Services	\$4,280.00
85435	Capital Business Systems Inc	Technical Services	\$148.47
85436	Capstone	Web Based Software	\$1,799.00
85437	Catherine Davis	Mileage Paid to Staff	\$83.37
85438	Central Nebraska Equipment LLC	General Supplies	\$1,255.53
85439	Chris Chohon	Dues and Fees	\$80.00
85440	City of Grand Island	Dues and Fees	\$200.00
85441	Clarissa Gillham	Mileage Paid to Staff	\$94.69
85442	Cline Williams Wright Johnson	Contracted Legal Services	\$3,160.00
85443	Computer Hardware	Technology Supplies	\$19,984.00
85444	Construction Rental	General Supplies	\$547.01
85445	Control Services Inc	General Supplies	\$6,842.42
85446	Copycat Instant Printing	General Supplies	\$2,321.03
85447	Corinne Ellerson	Mileage Paid to Staff	\$64.69
85448	Creative Leadership Solutions	Professional Education Services	\$13,000.00
85449	Crescent Electric Supply	General Supplies	\$214.94
85450	Culligan of Grand Island	Technical Services	\$75.70
85451	Curriculum Associates	Books & Periodicals	\$402.70
85452	Danielle Buhrman	Mileage Paid to Staff	\$38.56
85453	Darrell Holley	Mileage Paid to Staff	\$30.00

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85454	Dawn Deuel-Rutt	Travel	\$175.63
85455	Demco	General Supplies	\$40.53
85456	EAI Education	General Supplies	\$32.95
85457	Eakes Office Solutions	General Supplies	\$5,188.30
85458	Educational Service Unit 10	Dues and Fees	\$1,290.00
85459	Educational Service Unit 16	Web Based Software	\$5,899.00
85460	Educational Service Unit 9	Employee Training and Development Services	\$60.00
85461	Eduspire Solutions LLC	Web Based Software	\$1,750.14
85462	Engineering Technologies Inc	Other Prof Services	\$17,464.98
85463	Equallevel Inc	Web Based Software	\$4,400.00
85464	Essential Personnel Inc	Cleaning Services	\$1,213.13
85465	First Bankcard Center/Visa	General Supplies	\$172.32
85466	Grand Island Independent	Advertising	\$717.27
85467	Grand Island Noon Rotary	Dues and Fees	\$200.00
85468	Grand Island Public Schools Activity Fun	Fund Transfers to Activities Fund	\$70,906.26
85469	Grand Island Utilities Dept	Electricity	\$163,098.53
85470	Gustave A Larson Company	General Supplies	\$1,170.98
85471	Hall County Facilities	Equipment	\$2,750.00
85472	Halli A Chramosta	Mileage Paid to Staff	\$22.50
85473	Harvard University	Employee Training and Development Services	\$24,750.00
85474	Helgoth's Pumpkin Patch	Miscellaneous Expenditures	\$288.00
85475	Hesselgesser Electric	General Supplies	\$924.88
85476	Holiday Express	Student Trans Purchased From Other Sources	\$16,237.54
85477	Interstate All Battery Center	General Supplies	\$497.90
85478	Intrado Interactive Services Corporation	Web Based Software	\$17,325.00
85479	Island Indoor Climate	Technical Services	\$168.00
85480	Island Sprinkler Supply	General Supplies	\$1,692.54
85481	Jami Lee Dutcher	Mileage Paid to Staff	\$60.87
85482	Jennifer Hahn	Mileage Paid to Staff	\$82.55
85483	Kaitlyn Hesman	Mileage Paid to Staff	\$45.69
85484	Karisa Dubbs	Mileage Paid to Staff	\$132.62
85485	Katina Isele	Mileage Paid to Staff	\$23.81
85486	Kenneth DeFrank	Mileage Paid to Staff	\$157.56
85487	Keyle Ross Alcorn	Mileage Paid to Staff	\$17.94
85488	Kimberly Foley	Mileage Paid to Staff	\$43.62
85489	Kipp A English	Dues and Fees	\$80.00
85490	Kristen Hahn	Mileage Paid to Staff	\$113.37
85491	Leadership Platform Acquisition Corp	Miscellaneous Expenditures	\$2,800.75
85492	Megan L Jaixen	Professional Education Services	\$14,062.50
85493	Morgan Eihusen	Mileage Paid to Staff	\$27.56
85494	Neil Berger	General Supplies	\$66.10
85495	Rosemary Gomez	Mileage Paid to Staff	\$59.43
85496	Sarah K Henry	Mileage Paid to Staff	\$94.68
85497	Sharmarke Hassan	Technical Services	\$27.00
85498	Stacie Faber	Mileage Paid to Staff	\$77.31
85499	Suyapa Gonzalez	Mileage Paid to Staff	\$209.63
85500	The Prophet Corporation	General Supplies	\$738.08
85501	Therese Hulme	Mileage Paid to Staff	\$11.69
85502	United Distributors Inc	General Supplies	\$672.62
85503	Verizon Connect NWF Inc	Repairs and Maintenance Services	\$1,688.72
85504	Verizon Wireless	Distance Education and Telecommunications	\$965.13
85505	Verizon Wireless	Distance Education and Telecommunications	\$516.94

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85506	Verizon Wireless	Distance Education and Telecommunications	\$461.53
85507	Office Depot	General Supplies	\$3,199.25
85508	Quill Corporation	General Supplies	\$873.23
85509	Century Link	Distance Education and Telecommunications	\$627.06
85510	Century Link	Distance Education and Telecommunications	\$366.00
85511	Dan Petsch	Mileage Paid to Staff	\$70.31
85512	Danny Oberg	Rentals	\$3,100.00
85513	DAS State Accounting - Central Finance	Distance Education and Telecommunications	\$238.13
85514	Jennifer Reeves	Miscellaneous Expenditures	\$67.00
85515	Mid-Nebraska Disposal Inc	Refuse Disposal	\$11,894.31
85516	Northwestern Energy	Utilities	\$6,785.05
85517	Odeys Inc	General Supplies	\$3,030.00
85518	Ozo Edu Inc	General Supplies	\$2,990.00
85519	Paper Tiger Shredding Inc	Refuse Disposal	\$300.00
85520	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$19,644.52
85521	Really Good Stuff Inc	General Supplies	\$81.85
85522	School Mate	General Supplies	\$300.00
85523	Super Saver	General Supplies	\$200.63
85524	Super Saver Five Points	General Supplies	\$3,741.74
85525	US Postal Service (Quadient POC)	Postage	\$4,000.00
85526	Amazon Cap Services Inc	General Supplies	\$203.89
85527	Anita Harlan	Mileage Paid to Staff	\$9.38
85528	Barbara Knuth	Mileage Paid to Staff	\$24.38
85529	Blanca Estela Almaguer	Mileage Paid to Staff	\$36.81
85530	Carolyn Arends	Mileage Paid to Staff	\$34.44
85531	Cash-Wa Distributing	Food	\$79,481.22
85532	Cecilia Hormachea De La Roza	Mileage Paid to Staff	\$8.88
85533	Chesterman Company	Food	\$1,443.74
85534	Culligan of Grand Island	Repairs and Maintenance Services	\$350.00
85535	Ecolab Food Safety Specialties - Catalog	Paper Products or Chemicals	\$1,066.20
85536	EMS Linq Inc	Data-Processing and Coding Services	\$1,864.00
85537	Evelyn R Seim	Mileage Paid to Staff	\$34.38
85538	Gail Blain	Mileage Paid to Staff	\$10.50
85539	Greenberg Fruit Company	Produce	\$6,348.33
85540	Jennifer Renner	Mileage Paid to Staff	\$10.63
85541	June Behrens	Mileage Paid to Staff	\$20.25
85542	Kimberly Clegg	Mileage Paid to Staff	\$42.06
85543	Kris Spellman	Miscellaneous Expenditures	\$230.75
85544	LeAnn Masat	Mileage Paid to Staff	\$18.63
85545	Lisa Moss	Mileage Paid to Staff	\$30.50
85546	MH Equipment Company	Repairs and Maintenance Services	\$134.12
85547	Michelle Shoemaker	Mileage Paid to Staff	\$12.00
85548	Midwest Restaurant Supply LLC	Equipment	\$4,560.00
85549	National Food Group Inc	Food	\$3,305.80
85550	Nicole Enck	Mileage Paid to Staff	\$15.00
85551	Nicole Lemburg	Mileage Paid to Staff	\$25.88
85552	Pamela Rivera	Mileage Paid to Staff	\$9.50
85553	Pan-O-Gold Baking Co	Bread	\$3,853.18
85554	Peterson Farms Fresh Inc	Produce	\$8,979.60
85555	Renee Schwieger	Mileage Paid to Staff	\$78.38
85556	Teresa Abuwisha	Mileage Paid to Staff	\$21.38
85557	Tessa Kamilah Marie Holder	Mileage Paid to Staff	\$62.25

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85558	Theresa McCarthy	Mileage Paid to Staff	\$29.69
85559	Uline	General Supplies	\$91.59
85560	US Foods - Grand Island	Food	\$22,667.62
85561	Village Cleaners	General Supplies	\$102.16
85562	VVS Inc	Food	\$173.61
85563	Academic Therapy Publications	Books & Periodicals	\$420.00
85564	Ace Hardware	General Supplies	\$476.73
85565	AKRS Equipment Solutions Inc	General Supplies	\$75.48
85566	Alexis Marquez	Other Prof Services	\$135.00
85567	Alyssa Seamann	Other Prof Services	\$135.00
85568	Amazon Cap Services Inc	General Supplies	\$4,164.24
85569	Amy Hanna	Travel	\$264.44
85570	Andrew Moss	Other Prof Services	\$135.00
85571	Angel Chaulk	Other Prof Services	\$135.00
85572	Ann M Schleicher	Other Prof Services	\$135.00
85573	Antonia Rodriguez	Other Prof Services	\$135.00
85574	April Sundberg	Other Prof Services	\$631.25
85575	Ashley Tomjack	Mileage Paid to Staff	\$54.94
85576	Aubrey Melanie Luna	Technical Services	\$141.00
85577	Blake Teichmeier	Travel	\$226.14
85578	Cara Kuhl	Mileage Paid to Staff	\$23.06
85579	Carlynn Williams	Travel	\$59.50
85580	Caroline Voss	Other Prof Services	\$135.00
85581	Charity Wright	Other Prof Services	\$25.00
85582	Christina M Vrooman	Mileage Paid to Staff	\$122.00
85583	Christine Kier	General Supplies	\$42.21
85584	Christopher Ladwig	Mileage Paid to Staff	\$7.50
85585	Connie Voss	Mileage Paid to Staff	\$43.81
85586	Cydney Lounsbury	Web Based Software	\$36.00
85587	Evan Lee	Mileage Paid to Staff	\$37.31
85588	Faith Richardson	Other Prof Services	\$135.00
85589	First Bankcard Center/Visa	General Supplies	\$1,333.89
85590	Five Points Bank	General Supplies	\$403.50
85591	Fred Lowery	Mileage Paid to Staff	\$15.00
85592	Grand Island Physical Therapy	Professional Education Services	\$85,994.87
85593	Grand Island Public Schools Activity Fun	Miscellaneous Expenditures	\$5,975.00
85594	Grand Island Utilities Dept	Electricity	\$31,001.50
85595	Heather Alexander	Mileage Paid to Staff	\$6.38
85596	Holly Boeselager	Travel	\$264.44
85597	Holly Schurman	Other Prof Services	\$1,863.75
85598	Janalee M Hudiburgh	Other Prof Services	\$50.00
85599	Jasmin Kunz	Mileage Paid to Staff	\$15.68
85600	Jenna Robinson	Other Prof Services	\$135.00
85601	Jennifer J Nickel	Other Prof Services	\$2,150.00
85602	Jerrys Sheet Metal	General Supplies	\$1,230.00
85603	John Dalton Ambrose Johnson	Mileage Paid to Staff	\$83.31
85604	Johnson Hardware	General Supplies	\$1,316.00
85605	Jordan Gydesen	Other Prof Services	\$25.00
85606	JW Pepper Son Inc	General Supplies	\$2,080.43
85607	Kahsaandra Velasquez	Mileage Paid to Staff	\$90.12
85608	Karma L Lewandowski	Mileage Paid to Staff	\$56.87
85609	Kayla Ensz Darrough	Other Prof Services	\$135.00

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85610	Kendall/Hunt Publishing Co	Books & Periodicals	\$3,915.00
85611	Kevin Watson	Mileage Paid to Staff	\$13.12
85612	Kidwell Inc	Technical Services	\$390.00
85613	Kienna Norgaard	Other Prof Services	\$135.00
85614	Kristin Watson	Mileage Paid to Staff	\$36.06
85615	Lakeshore Learning Materials	General Supplies	\$561.54
85616	Leah Wissmann	Mileage Paid to Staff	\$1.88
85619	Literacy Resources LLC	Web Based Software	\$370.44
85620	Lori L Eastwood	Other Prof Services	\$135.00
85621	Lrene Jo Smith	Other Prof Services	\$811.25
85622	Lucero Lozano	Other Prof Services	\$135.00
85623	LUNA Language Services	Technical Services	\$220.00
85624	Makenna Smallcomb	Other Prof Services	\$135.00
85625	Marcy R Krolikowski	Mileage Paid to Staff	\$17.50
85626	Maria R Muir	Other Prof Services	\$135.00
85627	Maria Vasquez Melchor	Mileage Paid to Staff	\$36.62
85628	Maribel Strong	Other Prof Services	\$135.00
85629	Megan Jo Ahrens	Mileage Paid to Staff	\$50.81
85630	Melissa Wetovick	Mileage Paid to Staff	\$12.94
85631	Melynda Moyer	Other Prof Services	\$1,140.00
85632	Nicole Zulkoski	Other Prof Services	\$135.00
85633	Nikkia Anders	Other Prof Services	\$135.00
85634	Power Lift	Other Equipment	\$4,335.00
85635	Robin Richelle Seim	Other Prof Services	\$25.00
85636	Samantha Williams	General Supplies	\$106.98
85637	Sams Club Direct	General Supplies	\$144.36
85638	Sandra K Scherbarth	Other Prof Services	\$135.00
85639	Sarah Rogers	Other Prof Services	\$135.00
85640	School Health Corporation	General Supplies	\$44.01
85641	Shanna J Taylor	Other Prof Services	\$135.00
85642	Shannon Hardenberger	Other Prof Services	\$135.00
85643	Stacy Hiegel	Other Prof Services	\$25.00
85644	Stephanie Riak Akuei	General Supplies	\$43.71
85645	Symmetry Energy Solutions LLC	Utilities	\$32.05
85646	TalkTools LLC	General Supplies	\$25.59
85647	Tarjimly	Other Prof Services	\$298.60
85648	Teachers Curriculum Institute	Books & Periodicals	\$945.00
85649	The Home Depot Pro	Custodial Warehouse	\$21,577.35
85650	Thinking Cap Quiz Bowl	Dues and Fees	\$360.00
85651	Toofast Supply	General Supplies	\$1,229.55
85652	Tool Barn Rentals Inc	Technical Services	\$1,155.00
85653	Tumbleweed Press Inc	Web Based Software	\$580.00
85654	Tyler Technologies Inc	Employee Training and Development Services	\$1,200.00
85655	UniFirst Corporation	Technical Services	\$846.54
85656	University of Nebraska Kearney	Miscellaneous Expenditures	\$241.80
85657	Vernier Software & Technology	General Supplies	\$4,324.10
85658	Village Cleaners	Technical Services	\$473.20
85659	Virco Inc	General Supplies	\$182.52
85660	Visible Body	Other Prof Services	\$3,000.00
85661	Voyager Sopris Learning Inc	General Supplies	\$12,108.80
85662	West Music Co	General Supplies	\$32,079.48
85663	WeVideo Inc	Technology Supplies	\$7,974.19

# Grand Island Public Schools

## Claims Listing

November 10, 2022

<u>Reference No</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
85664	Winsupply of Grand Island	General Supplies	\$4,595.04
85665	Woodriver Energy LLC	Utilities	\$30,328.55
85666	Office Depot	General Supplies	\$1,597.61
85667	Quill Corporation	General Supplies	\$112.31
ACH	Medsurety	Employee Benefits	\$448.00
ACH	Perry Reid Construction LLC	Equipment	\$53,727.52
ACH	Mid Plains Construction	Building	\$76,978.62
ACH	Teachers Curriculum Institute	Books & Periodicals	\$107,824.50
ACH	Hello Hero	Professional Services	\$189,447.00
ACH	Mid Plains Construction	Building	\$67,378.95
		October Claims	\$2,150,150.15
		October 14, 2022 Payroll	\$8,605,169.11
		Total Claims	<u>\$10,755,319.26</u>

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

**STAFF ADJUSTMENT  
November 10, 2022**

**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>
Mikala Catlin	6th English Language Arts/ 1.0 FTE/Barr	01/02/23	BA	UNK	Open
William Henley	Financial Literacy/1.0 FTE/ Barr	01/02/23	MA		Open

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Christina Dubbs	Girls Wrestling/Walnut	10/01/22	Open
Christina Dubbs	Assistant Coach Boys Wrestling/Walnut	10/01/22	Open
Shane Fernau	Assistant Coach Boys Wrestling/Walnut	10/01/22	Open
Matthew Oliver	9th Assistant Coach Boys Wrestling/Senior High	10/01/22	Open
Keeran Woode	Percussion Drumline/Senior High	08/09/22	Open

**Classified New Hires**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Nadia Acosta	Assistant Custodian/Wyandotte	.50	10/17/22	A. Valverde
Emily Bennetzen	Special Education Paraeducator/Gates	.9375	10/19/22	K. Doty
Tiara Corretjer	Preschool Paraeducator/Starr	1.0	10/04/22	C. Gallion
Allison Jaeger	Crossing Guard/Starr	.1250	10/24/22	B. Goodro

**Classified New Hires(Continued)**

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Cheryl Medrano	Special Education Paraprofessional/Senior High	.9375	10/17/22	K. Dramse
Farhia Dirir	Nutrition Services Assistant/Senior High	.50	10/07/22	W. Dickson
Carleen Gregory Brandt	Special Education Paraprofessional/Senior High	.9375	10/17/22	C. Scholfield
Shanon Harvey	CNC Custodian/CNC	.50	10/24/22	E. Job
Jenny Lopez	Nutrition Services Assistant/CNC	1.0	10/12/22	M. Acuna T. Rock
Blanca Meza Amaya	Assistant Custodian/Walnut	1.0	10/24/22	R. Nelson
Jennifer Puente	Special Education Paraprofessional/Senior High	.9375	10/05/22	E. Sinner
Colleen Stewart	Nutrition Service Server/Newell	.50	10/17/22	A. Perkins
Victoria Verbeck	Assistant Custodian/West Lawn	1.0	10/05/22	M. Smith

**Certified Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Julie Klahn	RN/1.0 FTE/Senior High	Personal	10/07/22

**Certified Extra Standard Resignations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
None.			

**Classified Resignations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
David Cagle	Assistant Custodian/.50 FTE/OLC	Job Abandonment	09/30/22
Margarita Cortes	Bilingual Preschool Paraeducator/1.0 FTE/Starr	Personal	10/06/22
Angelita Diaz	Federal Programs Administration Assistant/1.0 FTE/ Kneale	Personal	10/21/22
Linda Fierro Delgado	Bilingual Paraeducator/1.0 FTE/West Lawn	Personal	05/20/22
Kennedy Doty	Special Education Paraeducator/.9375 FTE/Gates	Personal	10/05/22
Yesenia Flores	Bilingual Paraeducator/1.0 FTE/West Lawn	Personal	09/07/22
Samantha Gapp	Preschool Paraeducator/1.0 FTE/OLC	Personal	10/28/22
Carleen Gregory Brandt	Special Education Paraprofessional/.9375 FTE/Senior High	Personal	10/17/22
Muna Gumma	Nutrition Services Assistant/.50 FTE/Walnut	Personal	10/12/22
Gayle Metcalf	Nutrition Services Elementary Supervisor/1.0 FTE/ Kneale	Personal	09/23/22
Kira Middleton	Special Education Paraeducator/.9375 FTE/Engleman	Personal	10/21/22
Maria Ramirez	Bilingual Paraeducator/.9375 FTE/Barr	Job Abandonment	05/09/22
Angela Rodriquez	Paraeducator/.6875 FTE/Jefferson	Personal	10/07/22
Vicki Stahl	Nutrition Services Elementary Server/.4688 FTE/ Jefferson	Personal	09/27/22
Dairim Terraza Gonzalez	Secretary to Principal MS/1.0 FTE/Barr	Personal	10/13/22
Kathy White	Secretary Receptionist/1.0 FTE/Senior High	Retirement	11/11/22

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Kim Fyfe	EL/1.0 FTE/Barr/Howard	EL/1.0 FTE/Howard	08/09/22	Open
Lori Forsythe	Prof. Accountant/1.0 FTE/ Kneale	Business Manager/ 1.0 FTE/Kneale	10/19/22	Board Approved
Kenzie Kneeland	Third Grade/1.0 FTE/Gates	Fifth Grade/1.0 FTE/ Gates	08/09/22	Open
Valerie Porto	Social Work/1.0 FTE/ Westridge/Walnut/GISH	Social Work/1.0FTE/ Westridge/GISH	08/09/22	A. Walker

**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>
Lindsey Caldera	Assistant Secretary/1.0 FTE/ Barr	Secretary to Principal/ 1.0 FTE/Barr	10/13/22	D. Terraza Gonzalez
Karlaisabel Garcia Alvarez	Bilingual Paraeducator/1.0 FTE/Senior High	Bilingual Paraeducator/ 1.0 FTE/West Lawn	09/26/22	A. Bahena Campos
Brandi Goodro	Crossing Guard/.3125 FTE/ Starr/Paraeducator/.875 FTE/ Starr	Paraeducator/.875 FTE/Starr	10/24/22	Employee Request
John Johnson	Technology Technician/1.0 FTE/Kneale	Technology Technician/ 1.0 FTE/Kneale	11/04/22	D. Duren

**Classified Changes(Continued)**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Robert Nelson	Assistant Custodian/1.0 FTE/ Walnut	Assistant Custodian/ 1.0 FTE/Barr	10/03/22	F. Reyes
Penny Plambeck	Crossing Guard/.1250 FTE/ Westridge	Lunch Noon Monitor/ .3750 FTE/Shoemaker	11/02/22	T. Donahoo
Lavonne Wieser	Paraeducator/.50 FTE/Jefferson Crossing Guard/.1250 FTE/ Jefferson	Paraeducator/.7187 FTE/Jefferson	10/24/22	A. Rodriguez

**Needs Analysis Positions**

<u>Position</u>	<u>Location</u>	<u>FTE</u>	<u>Name</u>
Nurse Position (RN)	Senior High	1.0	
Substitute Nurse	District	1.0	
SIS Senior Analysis	IT Department	1.0	Jaime Wattier
Systems Operation Coordinator	IT Department	1.0	Philip Kuhl
Accompanist	Westridge	1.0	

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

## Grand Island Public Schools

### Fund Balances

Fiscal Year: 2022-2023

Month: November

Year: 2022

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	\$0.00	\$20,445,439.88	(\$19,227,477.30)	\$0.00	\$1,217,962.58
02	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
03	Employee Benefit	\$0.00	\$5,439.21	\$0.00	\$0.00	\$5,439.21
04	Contingency	\$0.00	\$1,839.17	\$0.00	\$0.00	\$1,839.17
05	Activities	\$0.00	\$185,130.99	(\$508,272.08)	\$0.00	(\$323,141.09)
06	School Nutrition	\$0.00	\$179,439.58	(\$1,586,874.65)	\$0.00	(\$1,407,435.07)
07	Bond	\$0.00	\$9,413.55	(\$500.00)	\$0.00	\$8,913.55
08	Special Building	\$0.00	\$119,728.08	(\$46,941.30)	\$0.00	\$72,786.78
09	Qualified Capitol Purpose Undertaking	\$0.00	\$359,715.37	\$0.00	\$0.00	\$359,715.37
10	Cooperative	\$0.00	\$0.00	(\$89,999.99)	\$0.00	(\$89,999.99)
Grand Total:		\$0.00	\$21,306,145.83	(\$21,460,065.32)	\$0.00	(\$153,919.49)

**End of Report**

#### 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS

The Grand Island Public Schools (the District) will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- (a) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and maintain these internal controls consistent with the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- (b) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- (c) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as "sensitive" or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two years;
- 3) Implement a Control System procedure;
- 4) Continue to develop and implement adequate maintenance procedures for the equipment;
- 5) Continue to develop and implement sales procedures for the equipment; and
- 6) Continue to develop and implement disposition procedure for the equipment.

Legal Reference: 2 C.F.R. §§ 200.313 & 200.33.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$35,000);
- 2) A procedure for small purchases (between \$35,000 to \$250,000);
- 3) A procedure for sealed bids;

Grand Island Public Schools

- 4) A procedure for competitive proposals; and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.  
4440 PURCHASING AUTHORITY

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333.  
5523 DATA OR RECORDS RETENTION

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will verify that a vendor has not been debarred, suspended or otherwise excluded, and the District will maintain a copy of said verification.

Legal Reference: 2 C.F.R. § 200.213.  
4305 SUSPENSION AND DEBARMENT

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Identifying adequately the source and application of funds for federally-funded activities;
- 4) Ensuring effective controls over and accountability for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.  
4310 STATE AND FEDERAL FUNDING  
4311 ESSA AND FEDERAL PROGRAMS

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

Grand Island Public Schools

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other Federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another Federal award, except where the federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both Federal and non-Federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally-assisted and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Budget estimates will generally not be used to support charges to Federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: For all federal awards, the District will comply with all applicable legal requirements, including the Davis-Bacon Act.

Legal Reference: 34 C.F.R. § 75.600, et seq.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

Grand Island Public Schools

- A. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- D. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- E. When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.
- F. If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- G. Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Maintaining Records: Financial records, supporting documents, statistical records, and all other District records pertinent to a federal award must be retained for the minimum period time as required by federal law or the terms of the federal awarding agency, whichever is longer in time.

Legal Reference: 2 C.F.R. § 200.334.

Conflict of Interest: Notwithstanding any other Board Policies or Procedures, the District shall ensure that it avoids any conflicts of interest regarding any federal awards. The District will disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.

Legal Reference: 2 C.F.R. § 200.112.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

RESOLUTION OF THE BOARD OF EDUCATION OF HALL COUNTY SCHOOL DISTRICT 40-0002, A/K/A GRAND ISLAND PUBLIC SCHOOL DISTRICT REGARDING COVID-19 (ALSO KNOWN AS THE CORONAVIRUS) GLOBAL PANDEMIC AND EPIDEMIC SICKNESS – March 13, 2020

Legal Reference: 2 C.F.R. §§ 200, et seq.

Policy Adopted: 10.14.2021

Policy Revised: 04.14.2022

Policy Revised: ???.???.??

4554 CONSTRUCTION MANAGER AT RISK

New Construction and Improvements to the Existing Buildings

Construction Management at Risk Under the Nebraska Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901, et. seq.

1. **Introduction:** The School District is authorized to enter into Construction Management at Risk Contracts for School District construction projects by adhering to the procedures set forth in the Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. Section 13-2901 et seq. (the "Act"). Pursuant to the Act, the Board of Education hereby adopts the following policies for entering into a Construction Management at Risk Contract and the general terms of such contract.

2. **Terms Defined:**

A. "Construction Management at Risk Contract" means a contract developed under the terms and conditions of this policy by which a construction manager (a) assumes the legal responsibility to deliver a construction project within a contracted price to the School District, (b) acts as a construction consultant to the School District during the design phase of the project when the School District's architect or engineer designs the project, and (c) is the builder during the construction phase of the project, subject to the School District's bidding requirements established by this policy and other School District policies, and the Construction Management at Risk Contract.

B. "Construction Manager" means the legal entity which proposes to enter into a Construction Management at Risk Contract pursuant to the Act and this policy.

C. "Proposal" means an offer in response to a Request for Proposals by a Construction Manager to enter into a Construction Management at Risk Contract for a School District construction project pursuant to the Act and this policy.

D. "Request for Proposals" means the documentation by which the School District solicits Construction Manager Proposals.

3. **Board Selection of Construction Manager at Risk Method, and Process and Direction to Prepare Request for Proposals:** The Board of Education of the School District shall adopt a resolution to select the Construction Manager under the Act as the method and process of construction delivery of the specific project and authorize and direct the School District Administration in conjunction with the architecture or engineering firm retained for the specific project to prepare a Request for Proposals in accordance with the Act and this policy. The resolution shall require the affirmative vote of at least two-thirds (2/3rds) of the Board of Education.

4. **Duties of Architect and/or Engineer for the Project:** Prior to proceeding with any School District construction project using the Construction Manager method under the Act, the School District shall retain the services of an architect and/or engineer, pursuant to the Nebraska Engineers and Architects Regulation Act, Neb. Rev. Stat. Section 81-3401 et seq., for such construction project, to provide design services including the preparation of plans, specifications, and estimates, and observe construction. Additionally, such architect and/or engineer services shall include assistance, consultation and participation in preparing the Request for Proposals, evaluation of Proposals received for the Construction Manager position, and participation on the selection committee for the Construction Manager provided for in the Act and this policy.

5. **Procedures for the Preparation and Content of Request for Proposals:** The School District shall prepare the Request for Proposals for the position of Construction Manager under the Act and in accordance with this section. At least thirty (30) days prior to the deadline for receiving and opening Proposals, notice of the Request for Proposals shall be published in a newspaper of general circulation within the School District and filed with the State Department of Education. The Request for Proposals shall include, at a minimum, the following components:

A. The Notice of the Request for Proposals.

B. An Invitation to submit Proposals. Such invitation shall (1) identify the School District as the project owner, (2) contain the day and hour upon which such Proposals are due and shall be received; (3) that Proposals shall be sealed; (4) that Proposals shall not be opened until expiration of the

## GRAND ISLAND PUBLIC SCHOOLS

time allowed for submitting Proposals; and (5) the hour at which such Proposals shall be opened in the presence of the proposers, or representatives of the proposers.

C. These Policies adopted by the School District;

D. General information about the project which will assist the School District in its selection of the Construction Manager.

E. A project statement, which contains information about the scope and nature of the project, the project site, the schedule, and the estimated construction budget.

F. Instructions to prospective Construction Manager firms, which shall state that the following requirements, at a minimum, must be contained in any submitted Proposal:

(1) A description of the Construction Manager's project team and organization of such team;

(2) Fee proposal, if required by the School District as part of the Request for Proposals;

(3) A description of the limitations, if any, on expenses to be reimbursed;

(4) Proof of insurance coverage and bonding required by law and the Construction Manager at Risk Contract;

G. Information of pre-Proposal conference, if any required, and attendance requirements at such conference.

H. Proposal procedures, including:

(1) Questions and clarification or interpretations of the Proposal documents;

(2) Method of handling addenda to Proposal documents;

(3) Procedure for modification or withdrawal of Proposals;

(4) Proposal due date and opening including date, time, location and methods of submittal of Proposals;

I. Evaluation procedure, including the criteria for evaluation of Proposals, the relative weight of each criterion, the interview process, the contract negotiation process and the contract execution process.

J. The proposed Agreement between the School District and the Construction Manager, including General Conditions of the Contract for Construction where the Construction Manager is at risk. Such Agreement may set forth an initial determination of the manner by which the construction manager selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding.

K. Payment and performance bonds and guaranteed maximum price bond requirements for the Construction Manager;

L. Insurance requirements, which shall provide that the Construction Manager shall purchase from and maintain in a company or companies lawfully authorized to do business in the State of Nebraska such insurance as will protect the Construction Manager from claims which may arise out of or result from the Construction Manager's operations under the contract and for which the Construction Manager may be legally liable, whether such operations be by the Construction Manager or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

M. Special notice requirements, if any, which may include but not be limited to the following:

(1) THIS PROJECT IS BEING CONDUCTED UNDER AND IS SUBJECT TO THE PROVISIONS OF THE POLITICAL SUBDIVISIONS CONSTRUCTION ALTERNATIVES ACT, Neb. Rev. Stat. Sec. 13-2901 et. seq.

(2) This School District is an equal opportunity institution and actively recruits well-qualified and diverse individuals and firms, including women and minorities, for architectural and engineering services and for contractor services. The School District requires that all responders/bidders/proposers for public work provide written assurances, affirm and agree that (a) they are an equal opportunity employer, (b) they actively recruit a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, they will actively continue and implement this policy throughout any awarded public work. The School District or any of its

## GRAND ISLAND PUBLIC SCHOOLS

responders/bidders/proposers for public work shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

(3) By submitting a Proposal, each proposer agrees to waive any claim it has, or may have, against the School District and the Architects retained by the School District, and their respective employees, arising out of, or in connection with, the administration, evaluation, or recommendation of any Proposal; waiver of any requirements under the Proposal Documents; or the Contract Documents; acceptance or rejection of any Proposals; and award of the Contract.

(4) The School District reserves the right (a) to terminate the Proposal process at any time; (b) to reject any or all Proposals; and (c) to waive formalities and minor irregularities in the Proposals received.

(5) The School District reserves the right to conduct a pre-award survey of any firm under consideration to confirm any of the information furnished by the firm or to require other evidence of managerial, financial, technical and other capabilities, the positive establishment of which is determined by the School District to be necessary for the successful performance of the contract.

(6) The proposing firm's signature on the Proposal is the proposing firm's guarantee that the content of the Proposal has been arrived at without collusion with other eligible prospering firm or firms and without effort to preclude the School District from obtaining the lowest competitive price.

N. Other information, which may include the following:

(1) A description of the general scope of services to be provided by the Construction Manager.

(2) Project financing phase informational services, if any;

(3) Pre-construction phase services including consultation of design, materials and systems, long lead items, contractor availability and recruitment, preliminary project schedule and preliminary cost estimation, and review of construction documents and conduct value engineering assessments with respect to constructability, material and construction techniques and building systems, sequencing of construction, separation or combining of bid packages.

(4) Cost estimation and preliminary guaranteed maximum price submittals to the School District;

(5) Construction administration and supervision services including identification and preparation of bid packages, recruitment and prequalification of prospective proposers for such bid packages, conduct of bid process for each bid package, review of and recommendations to the School District with regard to Proposals submitted, and administration of construction contracts, day-to-day supervision of the work with a qualified site superintendent and project manager;

(6) Preparation and submittal of Guaranteed Maximum Price (GMP) for the project(s).

### **6. *Procedures and Standards to be Used to Pre-qualify Construction Manager Candidates:***

The procedures and standards to be used to pre-qualify Construction Managers will be to evaluate prospective Construction Managers based upon the information submitted to the School District in response to the Request for Proposals, and an evaluation of such information by the selection committee based upon the criteria for evaluation of Proposals and the relative weight to be given each criterion.

**7. *Procedures for Preparing and Submitting Proposals:*** Proposals submitted by interested construction management firms must include all of the elements required by the Request for Proposals. Proposals shall be required to be submitted in the form and method specified in the Request for Proposals, as determined by the School District. All Proposals must be submitted on or before the time and date and at the location specified in the Request for Proposals. All submitted Proposals become the property of the School District. Proposals must also contain the following certification or substantially similar language:

The proposer provides written assurances, affirms and agrees that (a) the proposer is an equal opportunity employer, (b) the proposer actively recruits a well-qualified and diverse group of employees and subcontractors, including women and minorities, and (c) if selected, the proposer will actively continue and implement this policy throughout any awarded public work. The

proposers shall not discriminate against any employee or applicant for employment or subcontractor by reason of sex, disability, race, color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status.

8. **Procedures for Evaluating Proposals in Accordance with Neb. Rev. Stat. Sections 13-2910 and 13-2911:** The School District shall evaluate and rank each Proposal on the basis of best meeting the criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee pursuant to Neb. Rev. Stat. Section 13-2911 and this section.

A. **Referral to Selection Committee:** In evaluating Proposals in accordance with Neb. Rev. Stat. Section 13-2910, the School District shall refer the Proposals for recommendation to a selection committee.

B. **Make-up of Selection Committee:** The selection committee shall be a group of at least five (5) persons designated by the School District. Members of the selection committee shall include at least one (1) person from each of the following groups:

- (1) A member or members of the Board of Education;
- (2) A member or members of School District administration and/or staff;
- (3) A representative of the School District's architect or engineer;
- (4) A person having special expertise relevant to selection of a Construction

Manager under the Act; and

(5) A resident of the School District other than an individual included in subdivisions (1) through (4) of this subsection.

C. **Members No Pecuniary Interest:** A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a Construction Manager who has a Proposal being evaluated and shall not be employed by the School District.

D. **Evaluation Criterion:** The selection committee and the School District shall evaluate Proposals taking into consideration the criteria enumerated in subdivisions (1) through (8) of this subsection, with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

No.	Evaluation Criteria	Maximum Percent Value
1	The financial resources of the Construction Manager to complete the project.	Ten percent (10%) of total points
2	The ability of the proposed personnel of the Construction Manager to perform.	Thirty percent (30%) of total points
3	The character, integrity, reputation, judgment, experience, and efficiency of the Construction Manager.	Thirty percent (30%) of total points
4	The quality of performance on previous projects.	Thirty percent (30%) of total points
5	The ability of the Construction Manager to perform within the time specified.	Thirty percent (30%) of total points
6.	The previous and existing compliance of the Construction Manager with laws relating to the contract.	Ten percent (10%) of total points

GRAND ISLAND PUBLIC SCHOOLS

No.	Evaluation Criteria	Maximum Percent Value
7.	OPTIONAL – The ability and resources of the Construction Manager to recruit qualified contractors for the Project, including but not limited to local contractors.	Twenty percent (20%) of total points
8.	OPTIONAL – The Construction Manager’s proposed efforts schedule for the Project.	Twenty percent (20%) of total points
	TOTAL (No more than 100%).	100%

E. Determination of Evaluation Criteria Percentage Values: The Board of Education, in the resolution adopted to select the Construction Manager under the Act as the method and process of construction delivery of the specific project, shall identify and describe the exact percentage of total points for each of the evaluation criteria described above, ensuring that the total percentage does not exceed 100%.

F. Examination of Proposals: Following the opening of the Proposals, the selection committee will examine the Proposals and supporting documentation submitted by all candidates. The evaluation of the Construction Manager for the Project shall be based upon a careful and objective consideration of the Proposals and the ability of each firm submitting a Proposal to perform the services described in the Request for Proposals and the requirements of any federal, state, local laws and regulations and School District policies and regulations that are applicable to the Project.

G. Interviews of Candidates: To further assist the selection committee in evaluating each Proposal to determine which candidate best meets the criteria in the Request for Proposals, the selection committee and the Board of Education may, at either’s election, determine to interview such candidate(s).

H. Recommendation of Selection Committee to Board of Education: After examining and evaluating all Proposals and interviewing selected candidate(s), if elected, the selection committee shall rank each Proposal on the basis of best meeting the Proposal evaluation criteria. The selection committee shall make a formal, written recommendation to the Board of Education based on the highest ranking Proposal. The selection committee shall provide to the Board of Education the full rankings.

I. Records of Selection Committee: The selection committee shall keep and maintain permanent records of the selection committee proceedings including, but not limited to, records of the minutes of meetings, and documentation received or disclosed in open session of the meetings. The selection committee shall appoint a board member or district employee to keep the minutes of the selection committee meetings. The minutes of each meeting shall include as a minimum the following items: a record of the date, time, place, members present, action taken and the vote of each member. The records of the selection committee shall be placed on public file with the central administration office. The records of the selection committee in evaluating Proposals and making recommendations shall be considered public records for purposes of section 84-712.01.

J. Board of Education Action. After receiving the formal recommendation of the selection committee, the Board of Education shall examine the Proposals and supporting documentation submitted by all proposing Construction Manager candidates. Each Proposal will be evaluated and ranked by the Board of Education on the basis of best meeting the evaluation criteria in the Request for Proposals and taking into consideration the recommendation of the selection committee.

K. Rejection of Proposals: The School District shall have the right to reject any and all Proposals. The School District may subsequently solicit new Proposals using the same or different project performance criteria.

9. ***Procedures for Construction Manager at Risk Contract Negotiations:***

## GRAND ISLAND PUBLIC SCHOOLS

A. **Negotiations with Highest Ranked Construction Manager:** The School District shall attempt to negotiate a Construction Management at Risk Contract with the highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after negotiations. The negotiations shall include a final determination of the manner by which the Construction Manager selects a subcontractor.

B. **Negotiations with Second Highest Ranked Construction Manager:** If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the highest ranked Construction Manager, the School District may terminate negotiations with that Construction Manager. The School District may then undertake negotiations with the second highest ranked Construction Manager and may enter into a Construction Management at Risk Contract after negotiations. If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with the second highest ranked Construction Manager, the School District may undertake negotiations with the third highest ranked Construction Manager, if any, and may enter into a Construction Management at Risk Contract after negotiations.

C. **Requirement of Execution of Written Contract:** No contractual rights shall be created between the Construction Manager and the School District until a written contract has been negotiated, agreed upon, approved by the Board of Education of the School District, and executed by all parties thereto.

D. **Filing of Construction Manager at Risk Contract:** The School District shall file a copy of all Construction Management at Risk Contract documents with the State Department of Education within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Construction Manager shall file a copy of all contract modifications and change orders with the department.

E. **Unsuccessful Negotiations with Construction Manager Candidates:** If the School District is unable to negotiate a satisfactory Construction Manager at Risk Contract with any of the ranked Construction Managers, the School District may either revise the Request for Proposals and solicit new Proposals or cancel the Request for Proposals process.

F. **Modification of Construction Manager at Risk Contract:** A Construction Management at Risk Contract may be conditioned upon later refinements in scope and price and may permit the School District in agreement with the Construction Manager to make changes in the project without invalidating the contract. Later refinements shall not exceed the scope of the project statement contained in the Request for Proposals.

### ***10. Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of the Construction Manager at Risk Contract:***

#### **A. Protest Relation to Solicitation:**

(1) A Construction Manager candidate seeking to protest the policies adopted by the Board of Education pursuant to the Act and the form or content of the Request for Proposals promulgated by the School District, or the notice of the Request for Proposals, or any pre-Proposal process or procedures, must file such protest within fourteen (14) calendar days from the date of the publication of the notice of the Request for Proposals.

(2) A Construction Manager candidate seeking to protest the Proposal opening process used by the School District must file such protest within seven (7) calendar days from the date of the Proposal opening.

(3) A Construction Manager candidate seeking to protest the process and procedures used by the selection committee in evaluating and/or ranking the Construction Manager candidates must file such protest within seven (7) calendar days from the date the selection committee makes its recommendation to the Board of Education or the Board of Education's acceptance of the recommendation of the selection committee.

B. **Negotiation or Execution of Construction Manager Contract:** A Construction Manager candidate seeking to protest the process and procedures used by the School District in the negotiation or

GRAND ISLAND PUBLIC SCHOOLS

execution of the Construction Management at Risk Contract must file such protest within seven (7) calendar days from the date the Board of Education takes action to approve the Construction Management at Risk Contract.

C. Form and Filing of Protests: All protests under this subparagraph shall be filed with the Office of the Superintendent of Schools during normal business hours. Such protest must be in writing and received at or before the close of business on the last day provided for the receipt of such Proposals. For purposes of this paragraph the term "received" shall mean the actual in hand receipt of all protests and attendant documents. Facsimile transmittals, e-mail or other electronic or telephonic transmittals shall not be accepted and receipt of protest documents, or change in protest documents, in such manner will not be accepted. Protests shall be public records, and shall not be considered proprietary and confidential.

D. Action on Protests: The Board of Education shall take action on any protest filed pursuant to subparagraph A and B above within forty-five (45) days of receipt of such protest, and shall provide the decision of the Board of Education in writing to the protesting party.

Legal Reference: Political Subdivisions Construction Alternatives Act, Neb. Rev. Stat. 13-2901, et. seq.; 81-1701 et seq.; and 84-712

Policy Adoption: ??.??.??

6233 DRUG FREE SCHOOL AND COMMUNITY (Staff)

It is the policy of the Grand Island Public Schools to eliminate the influence of drugs, alcohol and other chemicals within the school environment and to educate students against the usage of drugs, alcohol and illegal substances. The District will implement regulations and practices which will ensure compliance with laws relating to drugs and alcohol, including: the Drug-Free Schools and Communities Act of 1989 and the Omnibus Transportation Employee Testing Act of 1991, and all regulations and rules promulgated pursuant thereto.

**Section 1 Drug-Free Workplace**

The District has established the school as a drug-free workplace. The drug-free workplace for this purpose includes school grounds, school utilized vehicles, and places in which school activities are held. The school district recognizes that the use, possession, or being under the influence of illicit drugs or alcohol constitutes a hazard to the positive development of students and employees and a substantial interference with school purposes.

1. The unlawful manufacture, distribution, disposition, possession, or use of a controlled substance is prohibited in the work place. Employees are also prohibited from possessing, using or distributing illicit drugs or alcohol, or being under the influence of illicit drugs or alcohol, on any district property or district sponsored event. Any level of impairment from illicit drugs, alcohol, or inhalants, and the presence of any odor of illicit drugs (such as marijuana) or alcohol in the work place or on duty time shall be a violation of the drug-free workplace.
2. The possession or distribution of a look-alike drug or look-alike controlled substance is prohibited. In addition, employees are expected to serve as role models for students and will be considered to have violated the District's expectations in the event the employee commits a criminal drug or alcohol offense off the work place or off duty time.
3. As a condition of employment, employees will abide by the District's drug-free workplace policies and notify the Superintendent or designee in writing of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) calendar days after such conviction.
4. Disciplinary sanctions, up to and including termination of employment and referral for prosecution, will be imposed upon employees who violate the aforementioned standards of conduct. Sanctions for violation thereof may include the requirement that the employee complete an appropriate rehabilitation program, reprimands, and non-renewal, cancellation, or termination of contract of employment.
5. Employees shall be advised through employee publications about drug and alcohol counseling and rehabilitation and reentry programs that are available.
6. Employees shall be furnished with a paper or digital copy of this policy.

This policy supplements and is in addition to all other policies, regulations, practices, procedures and contractual provisions regarding or related to the improper or unlawful possession, use, or distribution of illicit drugs and alcohol.

**Section 2 Alcohol and Drug Testing**

The District will implement regulations and practices which will insure compliance with the Omnibus Transportation Employee Testing Act of 1991, the Moving Ahead for Progress in the 21<sup>st</sup> Century (MAP-21) Act, and all regulations and rules promulgated pursuant to such Acts. Employees in "safety-sensitive" positions, as defined by the Act and regulations promulgated thereunder, including employees whose position requires a commercial driver's license (CDL), shall be tested for alcohol and controlled substances as required by law. (See attached Appendix "1"). Refusal to submit to such pre-employment testing, or testing positive, shall disqualify an applicant from employment. Reasonable suspicion,

GRAND ISLAND PUBLIC SCHOOLS

random, post-accident, return-to-duty, and follow-up testing shall also be conducted. Employees who test positive shall be immediately removed from safety-sensitive positions and shall be removed from employment.

Legal Reference: 41 U.S.C. §§701 to 707  
49 U.S.C. §§5331(b) and 31306; 49 CFR Part 382

Policy Adopted 8/13/90  
Policy Revised 1/11/93  
Policy Revised 3-11-04  
Policy Revised: 02.11.2016  
Policy Revised: ???.???.??

~~The Grand Island Public Schools is committed to providing an environment that is safe free from the detrimental effects of illicit drugs and alcohol on school premises or as a part of any of the school's activities. It is the policy of the Grand Island Public Schools to prohibit the use of alcohol and illegal drugs among the student population, and that the district's staff members serve as role models to the students in this endeavor.~~

~~It is prohibited for any staff or member of the Board of Education to display evidence of intoxication, or engage in the unlawful possession, use, or distribution of illicit drugs and/or alcohol, at any time while functioning as an official of the District.~~

**DEFINITIONS**

~~As used in this policy, prohibition against the unlawful possession, use, or distribution of illicit drugs and alcohol on school premises or as a part of any of the school's activities shall mean, but shall not be limited to the following:~~

- ~~1. The unlawful manufacture, sale, possession, use, or distribution of any substance which is declared by the State of Nebraska or any other applicable law to be an illicit substance at any time or place whether on duty or off duty.~~
- ~~2. The possession, use, or distribution of alcohol on school premises or as a part of any of the school's activities or appearing for work or performing any job duties or district business while intoxicated or impaired by alcohol.~~

~~As used herein, the term "school premises" shall mean any property whether owned, leased, or in other manner under the control of the Grand Island Public Schools.~~

~~As used herein, the phrase, "as a part of any of the school's activities", shall mean any activity or enterprise carried out in whole or in part under the auspices of the District.~~

~~Legal Reference: P.L. 101-226, Drug-Free Schools and Communities Act Amendments of 1989,  
41 U.S.C. §§ 701-707 (1994).  
42 U.S.C. §§ 12101 et seq. (1994).  
34 C.F.R. Pt. 86 (1996).~~

Policy Adopted 8/13/90  
Policy Revised 1/11/93  
Policy Revised 3-11-04  
Policy Revised: 02.11.2016  
Policy Revised: ???.???.??

**6233.1 Administrative Procedures for Policy 6233**

1. All staff will receive a copy of this policy.
2. Staff will acknowledge receipt of this policy and will sign such form acknowledging receipt and acknowledging the District's policy of absolutely prohibiting conduct as set forth in this policy (Policy Code 6233), and further acknowledging that serious sanctions can and will be taken against an employee, including termination of employment and referral for prosecution, for any failure to comply with the above-stated standards of conduct and further acknowledging that such compliance is mandatory, and further acknowledging that this policy is adopted pursuant to P.L. 101-226, 34 C.F.R., Part 86, the Drug-Free Schools and Communities Act, as amended, NEB. REV. STAT. 48-1901-48-1910 (1998) and other applicable statutes, and will further acknowledge that failure to comply with such federal requirements may put the District's receipt of federal funds in jeopardy.
3. In the event staff does not understand the terms and conditions of this policy, it shall be the duty of the staff member to ask for such points of clarification of the Superintendent of Schools or designee at the time this policy is distributed to the staff member. If no question is directed by staff to the Superintendent of Schools or designee, it shall be the legal position of the District to presume that staff has understood and will abide by this policy.
4. The Grand Island Public Schools may require staff to be tested upon reasonable suspicion, for the use of controlled substances or alcohol in violation of this policy. Reasonable suspicion shall include, but not be limited to, specific observations of the appearance, behavior, speech, body odors or reliable reports from third parties that an employee is in violation of this policy. Refusal to submit to the test or testing positive for drugs or alcohol will result in disciplinary action up to and including termination of employment as provided herein below at Paragraph 7.
5. Testing Procedures:
  - a. Preliminary screening for non-prescription drug and alcohol use shall be conducted in a medically-accepted manner. In the event that any such preliminary screening shall indicate the presence of non-prescription drugs consisting of a substance chemical or compound as described, defined or delineated in NEB. REV. STAT. §§28-405 and 28-419 or any metabolite on conjugated form thereof, the preliminary screening sample shall be subject to further testing by gas chromatography-mass spectrometry or other scientific testing technique which has been or may be approved by the Nebraska Department of Health. Likewise, in the event that any such preliminary screening shall indicate the presence of alcohol, the preliminary screening shall be subject to further testing by either (a ) gas chromatography with a flame ionization detector or other scientific testing approved by the Nebraska Department of Health or (b) breath testing device complying with applicable rules and regulation of the Nebraska Department of Health operated by a person who has obtained or been issued a permit in accordance with applicable rules and regulation by the Nebraska Department of Health. With the exception of confirmatory breath test utilizing a breath testing device, all confirmatory tests shall be performed by a clinic, hospital, or laboratory which is licensed pursuant to the federal Clinical Laboratories Improvement Act of 1967, 42 U.S.C. 263a.
  - b. All body fluid specimens which results in a finding of non-prescription drug or alcohol presence shall be refrigerated and preserved in a sufficient quantity for retesting for a period of at least one hundred eighty (180) days from the date of collection and a written record of the chain of custody of the specimen shall be maintained from the time of collection.
  - c. The Grand Island Public Schools shall not release or disclose the test results of any employee to the public, except to the extent required by law or to the employee upon such employee's request. Such test results will be reviewed only by such officers, agents or staff of the District as may be involved in the retention, disciplining or firing of employees.

## GRAND ISLAND PUBLIC SCHOOLS

6. In the event of any non-compliance by any staff with this policy, it shall be the duty of the Superintendent of Schools or designee to inform any staff not in compliance about any drug and alcohol counseling and rehabilitation and re-entry programs that are available to staff within fifty (50) miles of the administrative offices of the District. If no such programs are available within 50 miles, then such other programs as may exist in the State of Nebraska shall be made known to such staff member. The Superintendent or designee shall maintain a list of such available services and shall from time to time update such a list.
7. Sanctions which may be taken against staff for non-compliance with this policy may be any one or more of the following:
  1. an oral reprimand
  2. a written reprimand/suspension with pay
  3. suspension without pay
  4. termination of employment
  5. cancellation of employment
  6. non-renewal of employment
  7. referral to appropriate authorities for criminal prosecution
  8. mandatory enrollment in in-patient care or otherwise as a term and condition to any continuing employment by the District.
  9. mandatory enrollment in any training programs that are or may be provided by the District or others relating to any of the activities prohibited by this policy.
8. Disciplinary action sought to be imposed by the Superintendent or designee shall be carried out in accordance with the established policies of the District. However, nothing in this policy shall be construed to vest any right in any staff beyond that required by law and the manner in which each case shall be handled shall be in the sole discretion of the Superintendent or designee subject to the Superintendent's approval, provided only that such action shall be carried out within the bounds of applicable law.
9. Conviction of staff of the District of any criminal statute relating to the unlawful use, possession, or distribution of any controlled substance or alcohol, may result in disciplinary action being taken against such employee. When such conviction shall come to the attention of the Superintendent or other official of the District, any staff convicted as above described may be disciplined in any manner provided by statute, the contract of staff, any existing policy of the District or any other applicable body of law. As used herein "applicable body of law" shall mean, but shall not be limited to, state and federal statutes, state and federal regulations, and any applicable case law.
10. The use of legal drugs (over-the-counter or prescription medication) in accordance with doctor's orders of manufacturer's recommendations is not prohibited. Excessive use or abuse of such drugs shall be considered use of illegal or illicit drugs under this policy. If use of legal drugs in accordance with doctor's orders or manufacturer's recommendations may impair the staff member's ability to safely and effectively perform his/her job, the staff member must notify his/her supervisor so that any necessary arrangement to protect safety and productivity can be made. Failure to properly inform the supervisor or to cooperate in any necessary arrangements to protect safety and productivity will result in disciplinary action.
11. As an alternative to discipline or as a concurrent requirement to the disciplinary action less severe than the maximum disciplinary action that may be carried out against staff as referred to in the immediately preceding paragraph, the District, by and through its Superintendent or designee may require the staff member to successfully finish a drug abuse program. As used herein, the term "drug abuse program" shall mean a drug abuse program sponsored by an approved private or governmental institution. The Superintendent or designee may require the staff member to provide the Superintendent or designee written documentation satisfactory to the Superintendent or designee that the staff member has successfully finished such program. If aftercare is recommended by such institution, then the Superintendent or designee in their sole discretion may require the staff member to enroll such aftercare program and to participate in a manner satisfactory to the provider of such

## GRAND ISLAND PUBLIC SCHOOLS

aftercare program. The Superintendent or designee may require staff to participate in aftercare in the same manner and under the same terms as may be required by the Superintendent or designee. The Superintendent or designee may require ongoing reporting of such participation as a term and condition of continuing employment by such staff at the District.

12. It shall be the policy of the District to require staff who have been charged or convicted of a violation of any federal, state, or local statute regarding illegal or illicit drugs or alcohol-related offenses to report such charge or conviction to the Superintendent or designee. Any information received pursuant to this policy may be used in any lawful manner. Any staff having concerns about an admission thereunder constituting self-incrimination shall bear the burden of seeking his or her own legal advice regarding any such potential self-incrimination.

### **Reasonable Cause Drug Testing**

1. The Grand Island Public Schools may require any staff (including temporary and substitute staff) to be tested upon reasonable suspicion for use of controlled substances or alcohol in violation of Policy 6233.
2. Reasonable Suspicion shall include but not be limited to, specific observations of the appearance, behavior, speech, body odors or reliable reports from third parties that an employee is in violation of this policy.
3. Staff of the District, who become aware or concerned about another staff being impaired on the job by alcohol or drugs, should immediately report their concerns to their immediate supervisor, who will in turn report the information to the administrator who is responsible for the staff in question. This administrator will notify the Executive Director for Human Services immediately.
4. The responsible administrator will complete the Manager's Checklist for Identifying Potential Substance Abuse/Impairment. This checklist will be completed by any combination of immediate past performance, current performance and personal observation and conversation between the suspected employee and the administrator. The administrator will have a witness present who is trained in the District's Reasonable Cause Drug Testing procedure. This witness could be another administrator, a school nurse, a guidance counselor, school resource officer, Executive Director for Human Services, an Assistant Superintendent or the Superintendent. The completed Manager's Checklist for Identifying Potential Substance Abuse/Impairment form should be reviewed with the Executive Director for Human Services (or Assistant Superintendent or Superintendent) to determine whether to have the employee drug tested.
5. Once the District has determined reasonable suspicion of impairment from drugs or alcohol exists, the staff member will be asked to submit to a drug test at the district's drug testing facility, currently identified as the Saint Francis Medical Center Pathology Department, 2620 West Faidley Avenue. The administrator should make arrangements for staff to be transported to the testing facility. Acceptable methods of transportation include:
  - a. Calling a family member (or other contact person) to provide transportation
  - b. Calling a taxi cab (at the staff member's expense) for transportation
  - c. Providing transportation by the Administrator or another responsible District staff member.
6. If the staff refuses the offer of transportation and demands to drive themselves, the administrator should discourage them. If staff becomes belligerent or if they present a danger to themselves or others, contact the police. If staff refuses the administrator's attempts to provide transportation, the administrator should not attempt to physically restrain the staff member. The administrator should document the staff member's actions. The administrator should also call the SFMC Pathology Department to alert them to the impending drug test.
7. Refusal to submit to the test or testing positive for drugs or alcohol will result in disciplinary action up to and including termination of employment.

## GRAND ISLAND PUBLIC SCHOOLS

### **Statistical Report of Violations**

It shall be the policy of the Grand Island Public Schools to require the Superintendent of Schools to keep a statistical report of all violations of the District's policies and programs prohibiting the unlawful possession, use, or distribution of illicit drugs and alcohol by students and staff on the school district's property or as a part of any other of the District's activities. The Superintendent or designee shall at least annually provide a report to the Board of Education consisting of at least the following:

1. The date and nature of any incidents of non-compliance with the District's policies pertaining to the unlawful possession, use, or distribution of illicit drugs and alcohol by students or staff.
2. The nature of any sanction carried out against any such person in violation of such policies.
3. A brief description of any treatment, counseling, or rehabilitation that any such individual in violation of any such policy shall have undertaken and whether such undertaking was voluntary or involuntary.

### **Review of Program**

It shall be the policy of Grand Island Public Schools to review biennially its entire program pertaining to the prevention of the use of illicit drugs and the abuse of alcohol by students and staff to determine the effectiveness of the program and to implement such changes to the program as are deemed needed.

The Superintendent shall undertake such study as is deemed appropriate to determine whether the program of the District as here-in-above referred to is accomplishing its intended goals. If the Superintendent determines that changes are necessary or desirable in the program, the Superintendent shall, on or before the regular July meeting of the Board of Education, present to the Board of Education such changes as are proposed by the administration in the program of the District.

THE GRAND ISLAND PUBLIC SCHOOLS SHALL NOT BE RESPONSIBLE FOR ANY EXPENSES INCURRED OR SERVICES RENDERED IN DRUG AND ALCOHOL COUNSELING REHABILITATION AND RE-ENTRY PROGRAMS.

6233.1 Managers Checklist Form – GIPS GRID

**Drug Free School and Community Policy**

Acknowledgment of understanding and receipt of Board standards and policies prohibiting the unlawful possession, use, or distribution of illicit drugs and alcohol on the school premises or as a part of any of the school's activities.

I, the undersigned, do by affixing my signature hereto acknowledge that I understand the absolute prohibition of the District against any staff of the District engaging in unlawful possession, use, distribution, or being under the influence of illicit drugs and alcohol on the school premises or as a part of any of the school's activities as defined by board policy or administrative directive. I further understand by affixing my signature hereto that disciplinary sanctions up to and including termination of my employment and referral of me for criminal prosecution may be imposed upon me for any violation of these standards. I further agree to be bound by these standards and acknowledge that I have been fully notified and that all policies have been explained to my satisfaction and full understanding by appropriate school personnel. I further understand that compliance with these standards is mandatory and is a material term and condition of my employment by the District.

\_\_\_\_\_  
Signature of Staff

\_\_\_\_\_  
Date

**6233.2 Guidelines**

**CONTROLLED SUBSTANCES AND ALCOHOL USE AND TESTING:  
FEDERAL REGULATIONS, GRAND ISLAND PUBLIC SCHOOLS' COMPLIANCE POLICIES AND  
PROCEDURES, AND EDUCATIONAL MATERIALS**

The U.S. Department of Transportation (DOT) and the Federal Highway Administration (FHWA) have issued regulations requiring that individuals who perform safety-sensitive functions and who are required to maintain a commercial driver's license (CDLs) be tested for controlled substances and alcohol and not engage in controlled substances use or alcohol misuse. Information concerning those regulations, [Name] Public Schools policies and procedures, and educational materials relating to controlled substances use and alcohol misuse is set forth as follows:

**(A) The persons designated by the Grand Island Public Schools to answer employee questions about these materials are:**

Superintendent of Schools  
Chief Human Capital Management

**(B) The categories of employees who are subject to the provisions of the federal controlled substances and alcohol use and testing regulations are:**

Individuals who perform safety-sensitive functions and who are required to maintain a commercial driver's license (CDLs), including bus drivers and distribution and maintenance employees who are subject to driving commercial motor vehicles.

**(C) The term "safety-sensitive functions" means:**

- (1) All time waiting to be dispatched, unless the driver has been relieved from duty;
- (2) All time inspecting equipment or inspecting, servicing, or conditioning any commercial motor vehicle (i.e., a vehicle in excess of 26,000 pounds GVWR or designed to carry 16 or more passengers, including the driver) at any time;
- (3) All driving time (i.e., time spent at the controls of a commercial motor vehicle in operation);
- (4) All time, other than driving time, in or upon any commercial motor vehicle;
- (5) All time loading or unloading a vehicle, supervising, or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded;
- (6) All time spent performing the driver requirements of 49 CFR §§392.40 and 392.41 relating to accidents;
- (7) All time repairing, obtaining assistance, or remaining in attendance upon a disabled vehicle.

**(D) Employee conduct that is prohibited by the federal controlled substances and alcohol use and testing regulations includes:**

1. **Alcohol concentration.**  
No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater.
2. **Alcohol possession.**  
No driver shall be on duty or operate a commercial motor vehicle while the driver possesses alcohol.
3. **On-duty use.**  
No driver shall use alcohol while performing safety-sensitive functions.
4. **Pre-duty use.**  
No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. **Use following an accident.**

No driver required to take a post-accident alcohol test shall use alcohol for eight hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.

6. **Refusal to submit to a required alcohol or controlled substances test.**  
No driver shall refuse to submit to a post-accident alcohol or controlled substances test, a reasonable suspicion alcohol or controlled substance test, or a follow-up alcohol or controlled substances test.
7. **Controlled substances use.**  
No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to the instructions of a physician who has advised the driver that the substance does not adversely affect the driver's ability to safely operate a commercial motor vehicle.
8. **Controlled substances test.**  
No driver shall report for duty, remain on duty or perform a safety-sensitive function, if the driver tests positive for controlled substances.

**(E) The circumstances under which an employee will be tested for alcohol and/or controlled substances pursuant to the federal regulations include:**

**1. Pre-employment testing.**

Prior to the first time a driver performs safety-sensitive functions, the driver shall undergo testing for alcohol and controlled substances. No safety-sensitive functions are to be performed unless the driver has been administered an alcohol test with a result indicating an alcohol concentration less than 0.04, and has received a controlled substances test result from the medical review officer indicating a verified negative test result.

**2. Post-accident testing.**

- (a) As soon as practicable following an accident involving a commercial motor vehicle, each surviving driver:
  - (1) Who was performing safety-sensitive functions with respect to the vehicle, if the accident involved the loss of human life; or
  - (2) Who receives a citation under State or local law for a moving traffic violation arising from the accident shall undergo a test for alcohol and controlled substances.
- (b)
  - (1) *Alcohol tests.* Shall be administered within two hours following the accident unless such cannot reasonably be done, and not more than eight hours following the accident.
  - (2) *Controlled substance tests.* Shall be administered within 32 hours following the accident.
- (c) A driver who is subject to post-accident testing shall remain readily available for such testing or may be deemed by the employer to have refused to submit to testing. The driver shall be permitted to leave the immediate scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care, but shall otherwise remain readily available for testing.

**3. Random testing.**

- (a) Drivers shall be subject to random testing. The minimum annual percentage rate for random alcohol testing should be 25 percent of the average number of driver positions, or such minimum annual percentage rate as established from time to time by the FHWA. The minimum annual percentage rate for random controlled substance testing shall be 50 percent of the average number of driver positions.
- (b) The selection of drivers for random alcohol and controlled substances testing shall be made by a scientifically valid method. Under the selection process used, each driver shall have an equal chance of being tested each time selections are made.
- (c) The random alcohol and controlled substances tests shall be unannounced and the dates for administering random alcohol and controlled substances tests shall be spread reasonably throughout the calendar year.

(d) Each driver who is notified of selection for random alcohol and/or controlled substances testing shall proceed to the test site immediately; provided, however, that if the driver is performing a safety-sensitive function at the time of notification, the driver shall cease to perform the safety-sensitive function and proceed to the testing site as soon as possible.

**4. Reasonable suspicion testing.**

(a) A driver shall submit to an alcohol test when the employer has reasonable suspicion to believe that the driver has engaged in conduct prohibited by the federal drug and alcohol testing regulations (except for possession of alcohol).

(b) Under federal law, notwithstanding the absence of a reasonable suspicion alcohol test, a driver is prohibited from reporting for duty or remaining on duty requiring the performance of safety-sensitive functions while the driver is under the influence of or impaired by alcohol and must not perform or continue to perform safety-sensitive functions, until:

(i) An alcohol test is administered and the driver's alcohol concentration measures less than 0.02; or

(ii) Twenty-four hours have elapsed following the determination that there is reasonable suspicion to believe that the driver has violated the prohibitions concerning the use of alcohol.

**5. Return-to-duty testing.**

(a) Alcohol. If a driver has engaged in conduct prohibited by the federal drug and alcohol testing regulations concerning alcohol and has not been terminated, the driver shall undergo a return-to-duty alcohol test with a result indicating an alcohol concentration of less than 0.02.

(b) Controlled Substances. If a driver has engaged in conduct prohibited by the federal drug and alcohol testing regulations concerning controlled substances, and has not been terminated, the driver shall undergo a return-to-duty controlled substances test with a result indicating a verified negative result for controlled substances use.

**6. Follow-up testing.**

Following a determination that a driver is in need of assistance in resolving problems associated with alcohol misuse and/or use of controlled substances, the driver shall, if still employed, be subject to unannounced follow-up alcohol and/or controlled substances testing as directed by a substance abuse professional in accordance with the provisions of federal regulations.

Random, reasonable suspicion, and follow-up alcohol testing shall be conducted only when the driver is performing safety-sensitive functions, just before the driver is to perform safety-sensitive functions, or just after the driver has ceased performing safety-sensitive functions.

**(F) The procedures that will be used to test for the presence of alcohol and controlled substances, to protect the employee and the integrity of the testing processes, to safeguard the validity of the test results, and to ensure that those results are attributed to the correct employee include:**

The procedures outlined in 49 CFR 40, concerning procedures for Transportation Workplace Drug and Alcohol Testing Program, will be followed. This includes use of a "split sample" approach for drug testing and chain of custody procedures including documentation of screening aliquots.

**(G) An employee is required to submit to alcohol and controlled substances tests administered pursuant to the federal regulations.**

**(H) A "refusal to submit" to an alcohol or controlled substance test includes:**

*Refuse to submit* (to an alcohol or controlled substances test) means that a driver (1) Fails to provide adequate breath for testing without a valid medical explanation after he or she has received notice of the requirement for breath testing, (2) fails to provide adequate urine for controlled substances testing without a valid medical explanation after he or she has received notice of the requirement for urine testing, or (3) engages in conduct that clearly obstructs the

testing process. A failure to remain readily available for post-accident testing, or to notify the employer of the need for such testing, or to proceed to the test site immediately for random testing, may be deemed by the employer to constitute a refusal to submit.

**The consequences for refusing to submit to an alcohol or controlled substances test are as follows:** A driver who has refused to submit to a required alcohol or controlled substance test is subject to the same consequences as a driver who has tested positive on an alcohol (concentration of 0.04 or greater) or controlled substances test.

- (I) **The consequences under the federal regulations for employees who have violated the federal regulations relating to controlled substances and alcohol use and testing include:** The driver shall be removed from and not permitted to perform safety-sensitive functions. The driver shall be referred for evaluation by a substance abuse professional for a determination of what assistance, if any, the employee needs in resolving problems associated with alcohol misuse and controlled substances abuse.

Before a driver returns to duty requiring the performance of a safety-sensitive function after engaging in conduct prohibited by the federal regulations, the driver shall, if still employed, undergo a return-to-duty alcohol test with a result indicating an alcohol concentration of less than 0.02 if the conduct involved alcohol, or a controlled substances test with a verified negative result if the conduct involved a controlled substance.

In addition, each driver identified as needing assistance in resolving problems associated with alcohol misuse or controlled substance use, if still employed,

- (i) Shall be evaluated by a substance abuse professional to determine that the driver has properly followed any rehabilitation program prescribed, and
- (ii) Shall be subject to unannounced follow-up alcohol and controlled substances tests administered by the employer following the driver's return to duty.

The driver may also be subject to the penalty provisions of 49 U.S.C. § 521(b).

- (J) **The consequences under the federal regulations for employees found to have an alcohol concentration of 0.02 or greater but less than 0.04 include:** Removal from safety-sensitive functions for a period of not less than 24 hours following administration of the test.
- (K) **Information to assist employees in avoiding alcohol misuse and controlled substances use, signs and symptoms of an alcohol or a controlled substances problem, and available methods of intervening when such a problem is suspected:** Information will be made available by the counselor to employees upon request.

Revised: ???.???.??

7551 GRAND ISLAND SENIOR HIGH ONLINE POLICY FOR CREDIT RECOVERY

The Grand Island Public Schools is focused on accelerating growth for students of all identities and abilities by ensuring equitable access to opportunity and removing barriers to learning. This policy conveys GIPS requirements for GISH Online Credit Recovery to ensure that credit recovery is helping students graduate on time while also delivering rigorous academic instruction.

Credit recovery is an alternative to course repetition for students who have previously failed a course required for high school graduation. Additionally, a student may qualify if a needed class is outside of a student's aligned cohort.

After course failure, students may request to enroll in GISH online in the following semester or academic year if they have an available block period in their schedule.

Students may be enrolled in only one credit recovery course via GISH Online at a time. All requests for enrollment must be submitted to the GISH Online Counselor, examined by committee, and approved by the GISH Online Administrator. An individualized learning plan and student contract will be completed and then the GISH Online Administrator/Coordinator/Counselor will enroll the student in the appropriate courses.

A blended approach will be used whereby teachers combine the use of teacher support with approved online credit recovery courseware. In all cases, staff will regularly monitor and assess students' progress.

English Learners and students with disabilities are included as eligible for credit recovery under this policy. Students with disabilities, identified through IDEA 2004, are eligible for credit recovery as determined in accordance with the goals, objectives, accommodations, and modifications as it relates to the content standards developed and agreed upon by the IEP Team. For English Learners, any decision on credit recovery must be made in conjunction with the EL team.

Implementation of this policy requires that principals use existing district curriculum office course guidance or obtain approval from the district curriculum office to use alternative courses. All students enrolled in a credit recovery course will have a credit recovery plan in the SIS prior to beginning.

Policy Adopted: ???.???.??

8455 BULLYING AND HARASSMENT (Students)

**I. General Statement of Policy**

It shall be the policy of the Grand Island Public Schools to prohibit any form of bullying, including harassment or violence, on the basis of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, in all staff employment situations, academic offerings, and extra-curricular activities, including school-sponsored events away from school. Conduct which has the effect of creating, for a reasonable person, an intimidating, hostile, or offensive educational or work environment will not be tolerated. Any act of bullying or harassment by either staff or students will result in disciplinary action.

It shall also be a violation of district policy for any teacher, administrator, or other school personnel of this district to tolerate bullying or harassment because of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status, as defined by this policy, by a student, teacher, administrator, other school personnel, or by any third parties who are participating in, observing, or otherwise engaged in activities, including sporting events and other extracurricular activities, under the auspices of the school district.

For the purposes of this policy school personnel shall include Board members, employees, students, agents, volunteers, contractors, or any other persons subject to the supervision and control of the district.

The school district will act to promptly investigate all complaints, either formal or informal, verbal or written, of bullying or harassment; to promptly take action to protect individuals from further bullying or harassment; and, if it determines that bullying or harassment occurred, to promptly and appropriately discipline any student, teacher, administrator or other school personnel who is found to have violated this policy and/or to take other appropriate action reasonably calculated to end the activity.

**II. Definitions and Examples**

*Bullying*

For the purposes of this policy, bullying consists of any ongoing pattern of physical, verbal, or electronic ("cyber-bullying") abuse. Bullying may also include harassment on the basis of race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, religion, national origin, ethnicity, age, sex or gender, sexual orientation, disability, or marital status.

*Sexual Harassment*

Sexual harassment consists of unwelcome sexual advances, requests for sexual favors, sexually-motivated physical conduct or other verbal or physical conduct or communication of a sexual nature when:

- submission to the conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining or retaining employment or of obtaining an education; or
- submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education;
- that conduct or communication has the purpose or effect of substantially or unreasonably interfering with an individual's employment or education or creating an intimidating, hostile or offensive employment or educational environment.

*Sexual Orientation*

For the purposes of this policy, sexual harassment on the basis of sexual orientation is defined in the following terms:

- Gender-based discrimination is a form of sex discrimination, and refers to differential treatment or harassment of a student based on the student's sex, including gender identity, gender expression, and nonconformity with gender stereotypes, that results in the denial or limitation of education services, benefits, or opportunities. Conduct may constitute gender-based discrimination regardless of the actual or perceived sex, gender identity, or sexual orientation of the persons experiencing or engaging in the conduct.

Examples of conduct, which may constitute sexual harassment, include:

- stalking;
- sexual advances;
- touching, patting, grabbing or pinching another person's intimate parts, whether that person is of the same sex or the opposite sex;
- coercing, forcing or attempting to coerce or force the touching of anyone's intimate parts;
- coercing, forcing or attempting to coerce or force sexual intercourse or a sexual act on another;
- graffiti, written material, or graphics of a sexual nature;
- sexual gestures;
- sexual or dirty jokes;
- touching oneself sexually or talking about one's sexual activity in front of others;
- spreading rumors about or rating other students as to sexual activity or performance;
- unwelcome, sexually-motivated or inappropriate patting, pinching or physical contact; or
- other unwelcome sexual behavior or words, including demands for sexual favors, when accompanied by implied or overt threats concerning an individual's educational status or implied or overt promises of preferential treatment.

This prohibition does not preclude legitimate, non-sexual physical conduct such as the use of necessary restraints to avoid physical harm to persons or property or conduct such as a teacher's consoling hug of a young student or one student's demonstration of a sports move requiring contact with another student.

#### *Disability*

For purposes of this policy, harassment, because of the disability, consists of verbal or physical conduct relating to an individual's physical or mental impairment when:

- the harassing conduct is so severe, persistent or pervasive that it affects an individual's ability to participate in or benefit from an educational program or activity or creates an intimidating, threatening or abusive environment;
- the harassing conduct has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
- the harassing conduct otherwise adversely affects an individual's learning opportunities.

Examples of conduct which may constitute harassment because of disability include:

- graffiti containing offensive language, which is derogatory to others because of their physical or mental disability;
- threatening or intimidating conduct directed at another because of the other's physical or mental disability;
- jokes, rumors or name calling based upon an individual's physical or mental disability;
- slurs, negative stereotypes, and hostile acts, which are based upon another's physical or mental disability;
- graphic material containing comments or stereotypes, which is posted or circulated, and which is aimed at degrading individuals or members of protected classes;
- a physical act of aggression or assault upon another because of, or in a manner reasonably related to, an individual's physical or mental disability; or
- other kinds of aggressive conduct such as theft or damage to property, which is motivated by an individual's physical or mental disability.

#### *Unlawful Harassment as a form of Discrimination in Programs or Activities that receive Federal Financial Assistance*

Harassment based on an individual's: race, (including skin color, hair texture and protective hairstyles including braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, and headwraps), color, or national origin (Title VI of the Civil Rights Act of 1964); disability in all programs or activities (Section 504 of the Rehabilitation Act of 1973); sex (Title IX of the Education Amendments of 1972); age (Age Discrimination Act of 1975); and/or discrimination on the basis of disability by public entities (Title II of the Americans with Disabilities Act of 1990) that consists of physical or verbal conduct relating to any one of these protected categories of individuals and:

- creates an intimidating, hostile, or offensive working or educational environment; or
- substantially or unreasonably interferes with an individual's work or education; or

## GRAND ISLAND PUBLIC SCHOOLS

- otherwise is sufficiently serious to limit an individual's employment opportunities or to limit a student's ability to participate in or benefit from the education program.

Examples of conduct that may constitute such unlawful harassment include:

- graffiti containing racially offensive language;
- name calling jokes or rumors based on an individual's race, color, national origin, age, sex, or disability;
- physical acts of aggression against a person or his property because of that person's race, color, national origin, age, sex, or disability;
- Hostile acts that are based on an individual's race, color, national origin, age, sex, or disability and/or;
- written or graphic material which is posted electronically or circulated and which intimidates or threatens individuals based on their race, color, national origin, age, sex, or disability.

Because of the potential misuse of electronic media, photo, or video material in violation of this policy, the use of any electronic media, photographic, or video equipment without expressed administrative consent is prohibited.

References: *Title IX, Education Amendments of 1972*  
*Title VII of the Civil Rights Act of 1964, as amended*  
*Age Discrimination in Employment Act of 1975*  
*Section 504 of the Rehabilitation Act of 1973*  
*Title II, Americans with Disabilities Act of 1990*  
*Civil Rights Act of 1991*  
*Ne. Rev. Stat. 79-267 (2010)*

Policy Adopted 4-10-08  
Policy Revised 5-14-09  
Policy Revised 09.08.2011  
Policy Revised 05.14.2015 – Public hearing  
Policy Reviewed 05.12.2016 – Public Hearing  
Policy Reviewed: 05.11.2017 – Public Hearing  
Policy Reviewed: 06.13.2019 – Public Hearing  
Policy Reviewed: 07.09.2020 – Public Hearing  
Policy Revised: 11.12.2020  
Policy Revised: 11.11.2021  
Policy Reviewed: ???.???.??

*This policy is a repeat of 1311 Bullying and Harassment (Staff)*  
*Refer to 1310 Nondiscrimination for Administrative Procedures (1310.1) and the complaint form (1310.2)*

The Grand Island Public Schools does not discriminate on the basis of sex in any educational program or activity that it operates. The District is required by Title IX (20 U.S.C. § 1681) and 34 CFR Part 106 not to discriminate in such a manner. This requirement not to discriminate also applies to admission and employment. Any inquiries about the application of Title IX may be referred to the District Title IX Coordinator, to the Assistant Secretary of the Office of Civil Rights, or both. The GIPS Board of Education designates the following individuals to serve as GIPS Title IX Coordinators for students and staff and serve as Compliance Coordinator:

Title: Dr. Robin R. Dexter, Associate Superintendent  
Coordinator for Student Complaints and Compliance Coordinator  
Office address:  
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802  
Email: rdexter@gips.org  
Phone number: 308-385-5900

## GRAND ISLAND PUBLIC SCHOOLS

Title: Ms. Kristen Irely, Chief of Human Capital Management  
Coordinator for Staff Complaints  
Office address:  
Kneale Administration Building, 123 S. Webb Road, Grand Island, NE 68802  
Email: [kirey@gips.org](mailto:kirey@gips.org)  
Phone number: 308-385-5900

For information regarding the Grand Island Public Schools procedure for complaints of sexual harassment including the complaint process, how to file a report or a complaint of sexual harassment, how to file a formal complaint of sexual harassment, and how the District will respond to such complaints see Board Policy, 6205 Staff and 8505 Student, located on the GIPS web site.

8720 GRADING AND REPORTING

The Grand Island Public Schools grading and reporting practices will support the learning process and encourage student success. The primary purpose of grading students' work is to communicate achievement status to students, parents, and others. The secondary purposes for grading and reporting:

- provide information that students can use for self-evaluation and growth;
- encourage student growth and progress in learning;
- identify students for available educational opportunities (e.g., courses or programs); and
- evaluate the effectiveness of curricular, instructional and assessment practices and programs.

Staff will follow these guidelines:

- relate grades to the achievement of the district's course/grade level standards;
- use agreed-on performance standards as the reference points when determining grades;
- separate achievement from all other dispositions and behaviors;
- grades will be determined primarily on a combination of assessments (both unit and course/grade level) and performance tasks:
  - staff will use rubrics, assessment checklists, and other types of scoring guides to provide formative feedback on various types of performance assessments;
  - ~~○ students are given multiple opportunities to complete a missing or incomplete assignment during the unit, or after the unit at the discretion of the teacher;~~
  - Students are expected to complete assignments before the conclusion of each unit. However, teachers are able to offer reasonable flexibility in assignment completion time-frames to accommodate a particular student's unique needs/situations;
  - when students do not attempt to complete the assignment/assessment, the grade is a zero;
- use quality assessments and properly record evidence of achievement; and
- involve students in the assessment and grading processes throughout the learning cycle.

Please see the GIPS Student Parent Handbook and Expected Practices documents for more detailed grading information.

Cross Reference: GIPS Student/Parent Handbook (available on the web)  
Expected Grading Practices (available on the web)

Policy Adopted - November 3, 1980  
Policy Revised: 5-4-98  
Policy Revised: 12.13.2012  
Policy Revised: 07.18.2022  
Policy Revised: ???.???.??

**Jennifer Worthington**

Chief of Strategic Partnerships and Stakeholder Engagement

**Board of Education Grant Report  
November 2022**

**Grants Pending**

**Laura Bush Foundation - \$5,000**

If approved this grant would update materials in the Lincoln Elementary Media Center

**Grants Approved**

**It Gets Better - 50 States - 50 Grants - 5,000 Voices - \$10,000**

The funds will be used to create a mural to represent all diverse entities in our community.

**Grants Denied**

None

**WE ARE BOLDLY GIPS '22-'23**

## GRAND ISLAND PUBLIC SCHOOLS

### 4511 SCHOOL MASCOT, LOGO, AND COLORS

The official mascot, logo, and colors selected for a school is a vital factor in the public image of the school. The honor and integrity of the mascot, logo, and colors selected reflects upon the school, district, and community. The superintendent or designee may reject any proposed name that is incompatible with the best interests of the district, its educational mission, values, or public image.

#### Procedures for Selecting or Changing a Mascot, Logo, and/or Colors:

The building administrator will notify the superintendent or designee in writing of the desire to create or change a mascot, logo, and/or colors.

The building administrator and superintendent or designee will develop a committee to include GIPS Director of Communications, Director of Facilities, students, staff, parents, and community partners.

The committee should consider the following guidelines. Choose a mascot, logo, and/or colors that:

- represent the spirit of the school;
- match the style of the district;
- identify with a characteristic of the community;
- avoid choosing a controversial mascot such as stereotypical or caricature images of ethnic groups;
- represent courage and integrity;
- encourage pride and energy; and
- utilize a professional designer.

The building administrator will consult with the Director of Facilities for proposed work needs and cost of changes.

The building administrator will then submit the final recommendation to the superintendent for approval by the Board.

#### Guidelines for use of District and Building Mascots, Logo, and Colors:

The Office of Communications has identified graphic standards for logos to be used by district and building staff. Logo along with specific color and size expectations for each building are included on the GRID (district staff information repository).

Policy Adopted: 10.11.2018

## 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:** Increase Special Education Para Pay

**Submitted By:** Human Resources, Special Education, and Finance Departments

**Date:** November 1, 2022

### 1. What is the identified need?

We need to increase para pay so we can attract new sped paras and find a way to retain current sped paras, so we do not keep losing their experience and trained skill set.

### 2. Administrative Rationale for BOE Agenda Item

### 3. Proposed Action

Three-pronged approach:

1. Provide a longevity stipend for SE para that have been with us for 2 years or more. The longevity stipends will be paid out in installments during the 2022-23 FY – first payment in December, and the second payment May; and
  - Structure for pay out:
    - 2-4 yrs = \$ 500
    - 5-9 yrs = \$ 1000
    - 10-20 yrs = \$ 1500
    - 21+ yrs = \$ 2500
    - TOTAL = \$ 67500 (+ benefits in addition - NDE said to plan 30%);
2. Increase SE para “base” or starting pay to \$15 for FY 2023-24;
3. Provide all SE paras currently making over \$15 an hour with an increase of \$.25 per hour (above the annual classified pay increase), starting in the 2023-24 FY.

\*Note: All “prongs” of this plan will include part-time and full time paras.

### 4. Data/Research Assessed

When Dr. Grover went on her last listening tour, one common theme she heard asked for in almost every building was to increase para pay, so we do not keep losing them to other jobs offering higher starting wages and new hire bonuses.

Since 2020-21 SY, it has been difficult to fill para positions and keep them filled in every building. During that year, SE Supervisory team interviewed 34/36 weeks of the year and were never able to fill all the FTE we have the bandwidth to hire, and during the 2021-22 SY, they did not interview as often because there were simply no applicants to interview.

HR reports that our SE para retention rate for new hires is about 30%. Our current base beginning para pay rate is significantly below the state average of \$16 per hour (including benefits).

We have talked with NDE, special education and finance departments, regarding the use of IDEA ARP and IDEA Base for these specific purposes, and received verbal and written confirmation that this three prong approach is an appropriate use of federal funds. We will need to make additions to the IDEA application for this year, and have paras complete a sign in time and effort log to get reimbursed.

## 5. Stakeholder Group(s) Involved

HR team, payroll team, SE Supervisors

## 6. Summary

This three-pronged approach to increasing para base pay rate and showing gratitude to our veteran paras with longevity stipends will make us competitive in the area and state level.

## 7. Fiscal Impact

**Amount:**

1. \$88,500 in longevity stipends this year; and
2. \$175,000 per year for \$15 base pay increase and \$0.25 per hour pay increase adjustment

**Source:**

1. IDEA ARP Base Grant funds; and
2. IDEA Base Grant funds.

**Details:**

## 8. Person(s) Responsible for Implementation

HR, Finance, Payroll, and Special Education Departments

1. The PSA's of SPED Paras entitled for the longevity bonuses, \$15.00 per hour minimum base pay, and the \$0.25 hourly rate increase for FY 2023-24 will be completed by the Human Resources Department
2. Payroll will process the longevity bonuses and wage increases for payment.
3. Special Education and Finance will work together to claim reimbursement of IDEA ARP Base Grant Funds and IDEA Base Grant Funds for the expenditures.

## 9. Implementation Plan

### Monitor/ Evaluate

**Actions:**

November 2022 - HR, Payroll, Special Education, and Finance Departments work together to prepare the PSA's for the longevity bonuses and FY 2023-24 pay rate increases for SPED Paras.

November / December 2022 – Seek board approval for the expenditure and approval of the bonuses and pay increases.

December 2022 – Disburse first disbursement of longevity bonuses in conjunction with the December Payroll

March – Notify SPED Paras on the additional \$0.25 per hour increase and the minimum \$15.00 per hour pay rate, as part of the “intent to return process” for the purpose of encouraging them to return for the 2023-24 school year.

May 2023 - Disburse first disbursement of longevity bonuses in conjunction with the May Payroll

**Timeline:**

**Follow-Up**

**F/U with:**    \_\_\_ **Cabinet**    \_\_\_ **Board**    \_\_\_ **Board Committee:** \_\_\_\_\_

**Actions:**

**Timeline:**    \_\_\_ **1 month**    \_\_\_ **3 months**    \_\_\_ **6 months**    \_\_\_ **annually**    \_\_\_ **N/A**



## **GIPS Extracurricular Excellence 2025**

### **Nov. 10, 2022 Update for the Board of Education**

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
  - Completed and will continue - elementary and middle school staff and coaches have been supportive
- 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
    - Completed and will continue
- 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
    - MS and GISH coaches have been offering clinics at elementary and middle schools
    - Working on an Art Gallery at the Islander Annex
- Begin offering 5<sup>th</sup> grade Islander Launch Nights where 5<sup>th</sup> 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
    - Launch Nights have been focused on middle school
    - Elementary nights are promoted throughout the the seasons
- 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 6<sup>th</sup> graders)
  - Timeline: events planned to start fall 2021
  - Cost: materials - \$1000 - ESSER Funds
    - GISH highlights nights for elementary students and arranges seating
- 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
    - Coach and sponsor meeting in August to share the importance of equity in activities
    - Ecsel coach evaluation
    - Ecsel Professional Development - ongoing
- 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 Ecsell
    - Continues to be a work in progress
    - Spring 2022 and Fall 2023 professional development from Ecsell
- 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
- 2022 MS Summer Clinics
  - Barr
  - Summer Weights
  - Volleyball
  - Football
  - Boys Basketball
  - Boys Soccer
  - Boys Wrestling

- Girls Wrestling
- Cross Country

- **Walnut**
- Summer Weights
- Volleyball
- Girls Basketball
- Boys Basketball
- Boys Wrestling
- Girls Wrestling

- **Westridge**
- Summer Weights
- Girls Basketball
- Boys Basketball
- Boys and Girls Wrestling (1 Camp)
- Track and Field
- Cross Country
- Football @ Westridge put on by GISH

- **Intro to Athletic Performance**
- This was a new clinic Coach Doyle offered to 6th graders. The purpose is to introduce proper weight lifting and exercise techniques. Our plan this year is to offer this clinic in the spring 2023 at each middle school.

- 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

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- 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

- **On going**
  - GIPS transportation was not successful as few students road the bus from bus stops
  - Camps scheduled around detassling
  - Many students work during the summer and after school
- **Promote communication often and early**

- 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
    - Completed and ongoing

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
    - Ongoing
- Establish priorities and timelines for facilities.
  - Timeline: Spring 2022
  - Cost: District Costs
    - Ongoing - ESSER III Funds to expand Fine Arts at GISH
- 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
    - Professional development - Spring and Fall of 2022 - complete and ongoing
    - Continue to monitor demographics in our programs
    - Ecsell evaluation review

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
  - Meetings continue with a focus on strength and conditioning
  - Grades 3-12 activities
- 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
    - Previously met with members of the Summer Fine Arts Program discussing how to improve the previous camp. Met with Samm Hanks about after school programming for middle level theater performance. Lance Creech wishes to start an afterschool art club for elementary. Lance requests to work with specific students from West Lawn.
    - Purchase of new and replacement instruments to meet the needs of students
- Establish transition outcomes in all extracurricular programs for each level of transition in the GIPS system. (skills needed to move from 5<sup>th</sup> to 6<sup>th</sup> and 8<sup>th</sup> to 9<sup>th</sup> , review of retention and attrition rates)
  - Timeline: Summer 2022
  - Cost: ESSER III Funds - Summer Stipends
    - Currently in development
- 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
    - Handbooks are in process
    - Continued discussion of “definition of success”
      1. Number of students participating
      2. wins/losses
      3. Survey of participants - compete and ongoing
- 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
    - Initiated programs in Summer of 2022
    - Spring 2023 implementation for Athletics
    - GIPS’s Summer Fine Arts Program for grades 3-8 (current 3rd-8th) was created in the summer of 2022. Was free for all students using ESSER III Funds. (From Above) Met with Samm Hanks about after school programming for middle level theater performance. Lance Creech wishes

to start an afterschool art club for elementary. Lance requests to work with specific students from West Lawn.

- 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
    - Comprehensive 3-5 grade program currently planned for Spring 2023
    - Staffing has been an issue

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
    - Rule 10 - Continue to monitoring offerings
      - 1. 004.03C No student in grades seven or eight participates in interscholastic athletic contests between schools within a school system or between school systems which exceed six games in football, fourteen matches in volleyball, twelve games in basketball, eight meets in wrestling, eight meets in track and field, and eight contests in all other activities. Contest limits shall be based upon the total number of contests played. Each game, match or meet played in a tournament shall count as one of the contests permitted within these contest limits.
    - Added soccer and girls wrestling
- 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
    - Discussion and research continues
- 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
    - Continuing the model of every one gets to play
- Implement blended programming at the 7 and 8 grade levels.
  - Timeline: Fall 2022
  - Cost: Staffing - ESSER III Funds
    - Discussion and research continues

- 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
    - Piloted basketball for 6th grade in 2021-2022 - staffing was difficult and limited participants
  - 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 6<sup>th</sup> grade students at all GIPS middle schools across multiple extracurricular offerings for before, after school and summer school programs
  - Expand 6<sup>th</sup> grade intramural program
  - Timeline: planning/pilot 2021-2022
  - Cost: Staff Stipends - ESSER III Funds
    - Developed and implemented in the Summer of 2022
    - Intro to Athletic Performance exclusively for 6th grade athletes spring 2023

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
    - Completed and ongoing
    - Implemented Fall of 2022 at Middle Schools

- Evaluate all coaches and sponsors annually identifying areas for growth and measuring success against long-range plan objectives
  - Timeline: Fall 2021
  - Cost: None
    - Completed and ongoing
- 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
    - Kick-off meeting in August of each year with coaches and sponsors
    - Review long range plan and identify priorities
- 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
    - Professional development in the Fall and Spring to review and plan forward based on success and survey data
- Expect and support attendance at state, regional, or national clinics.
  - Timeline: August 2021
  - Cost: Activity Fund
    - Expectation and support to attend
- Expect coaches/sponsors to train in CPR.
  - Timeline: August 2021
  - Cost: Staff Stipends - Nurses/Coaches/Sponsors - ESSER III Funds
    - GIPS nurses provide training
- 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
    - Expected and continuing
- 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
    - Annual meeting
    - Professional state and regional clinics
- Expectation for MS coaches to participate in summer camps at middle and high school levels.
  - Timeline: Summer 2022
  - Cost: Staff Stipends - ESSER III Funds
    - All Middle School sports are offering a summer clinic in 2023.

## 7. Evaluate barriers to participation

**Outcome:** Identify and implement strategies to overcome barriers to engage 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
    - Achieved with retention of all individuals and interest in our Summer Fine Arts Program
    - Athletics is a work in progress - staffing and time is an issue
    - Consider a full time ELO coordinator for the district
- Share percentage of students that attended summer strength & conditioning and camps with all head coaches and sponsors.
  - Timeline: Fall 2022
  - Cost: Staff Time
    - Shared informally
    - Vacations and work impact attendance
- 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
    - Provided gym access to community coaches
- 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
    - Parents were surveyed for transportation needs in the summer
    - Identified high use bus stops
    - Use of buses was limited
    - Cost prohibitive for number of riders
- 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
    - Observation of class time
    - Monitoring of failure rates and to identify the “why”

- Ensure that tryout processes are fair, communicated effectively before tryouts begin, and transparent.
  - Timeline: Fall 2021
  - Cost: Staff Time
    - **Process in place**

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
    - **Ecsel Professional Development is ongoing**
- Develop definition of success for all programs in the program handbook for each program.
  - Timeline: August 2022
  - Cost: Staff Stipends - ESSER III Funds
    - **In progress**
- 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
    - **In progress - discussion to define philosophy**
- 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
    - **Difficult to track and reward equitably**
    - **T-shirts seem to be appreciated**
- Reward attendance at Fine Arts and Athletic Camps. (percent of members participating everyday)
  - Timeline: Fall 2022
  - Cost: Staff time - incentives - ESSER III Funds
    - **None at this time, but hard to achieve when students take random vacations during the summer. Not all students would be able to achieve 100% attendance.**
- Study and monitor retention and attrition rates targeting transition years 5th to 6th and 8th to 9th.
  - Timeline: Spring 2024
  - Cost: Staff Time

- Collecting and monitoring
  - Increase strength and conditioning attendance across all programs. (Monitor trend data at MS and GISH)
    - Timeline: Spring 2024
    - Cost: Staff Time
  - Creating and aligning programs
  - Extra Standard Committee to recommend changes to coach and sponsor ratios.
    - Timeline: Spring 2022
    - Cost: Extra Standard Salary Schedule
  - Completed and continue to monitor
  - Identify need for adding additional activity directors
    - Timeline: Spring 2022
    - Cost: Staffing priority
      - Added .5 to GISH Asst AD
      - Recommending MS AD's have a .5 schedule - currently they have 45 minutes of plan each day
      - Full time District ELO coordinator
  - 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
      - Collecting and monitoring data from Synergy

**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
  - Completed
- Additional equipment to support extra curricular program through equipment replacement in the high school weight room and wrestling mats
  - Completed
- Added Summer and After School Learning opportunities
  - Completed and will continue as funds are available
- Equity Training for certified and classified staff
  - Planning stages
- Extended Learning Opportunities -
  - Summer Academies, Maker Space, ESports, and girls wrestling
    - Implemented and will continue as funds are available
- 3-8 After School Intramurals
  - Increased
    - Staffing is difficult
- 3-8 After School Fine Arts

- Increased
  - Limited due to funding

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!

# 2023/24 GIPS Staff Calendar

DRAFT (4) 10/24/22 RDEXTER

Month	Su	Mo	Tu	We	Th	Fr	Sa	Tchr	Stu	Notes
	30	31	1	2	3	4	5			Aug 4 and 7,8 = New Teachers
Aug 2023	6	7	8	9	10	11	12			Aug 9=Bldg PD; Aug 10=Dist Welcome/Bldg PD; Aug 11=Dist PL
	13	14	15	16	17	18	19			Aug 14=Plan/Prep
	20	21	22	23	24	25	26			Aug 15=k,6, & 9 only; k and 6 -2pm/6 and 9 - 2:15 dismissal
	27	28	29	30	31	1	2	18	13	Aug 16 = k-5 - 2pm dismissal; Aug 16,17,18 = 6-12 Full Days
Sep	3	4	5	6	7	8	9			Aug 17 = No Kdg; 1-5 = full day; Aug 18 = k-5 full day
	10	11	12	13	14	15	16			Sept 1 = Bldg PD
	17	18	19	20	21	22	23			Sept 4 = Labor Day
	24	25	26	27	28	29	30	19	18	Sept 22 = Dist PL
Oct	1	2	3	4	5	6	7			
	8	9	10	11	12	13	14			Oct 9-12 PTC; Oct 12=.5 Plan/Prep; k-5 2pm/6-12 2:15 dismissal
	15	16	17	18	19	20	21			Oct 13=Comp day; Oct 13=1 <sup>st</sup> Q
	22	23	24	25	26	27	28			Oct 27 = CIA/Bldg PD/Plan & Prep
	29	30	31	1	2	3	4	25	22	Nov 3=1 <sup>st</sup> Trimester
Nov	5	6	7	8	9	10	11			Nov 6=Plan/Prep
	12	13	14	15	16	17	18			
	19	20	21	22	23	24	25			Nov 20=Dist PL; Nov 21=CIA/Bldg PD/Plan/Prep
	26	27	28	29	30	1	2	17	14	Nov 22-24 = Fall Break
Dec	3	4	5	6	7	8	9			
	10	11	12	13	14	15	16			
	17	18	19	20	21	22	23			Dec 20=1 <sup>st</sup> Semester; k-5-2pm/6-12-2:15 dismissal
	24	25	26	27	28	29	30	13	13	Dec 21 – Jan 2 = Winter Break
	31	1	2	3	4	5	6			Jan 3=Plan/Prep
Jan 2024	7	8	9	10	11	12	13			Jan 15 = Dist PL
	14	15	16	17	18	19	20			
	21	22	23	24	25	26	27			
	28	29	30	31	1	2	3	23	21	Feb 9 = CIA/Bldg PD/Plan & Prep
Feb	4	5	6	7	8	9	10			Feb 9=2 <sup>nd</sup> Trimester
	11	12	13	14	15	16	17			Feb 12-15 PTC; Feb 15=.5 Plan/Prep; k-5 2pm/6-12 2:15 dismissal
	18	19	20	21	22	23	24			Feb 16 = Comp Day
	25	26	27	28	29	1	2	20	16	March 1=Plan/Prep
Mar	3	4	5	6	7	8	9			March 4-8 Spring Break
	10	11	12	13	14	15	16			
	17	18	19	20	21	22	23			
	24	25	26	27	28	29	30	14	14	March 29-April 1 = April Break
	31	1	2	3	4	5	6			
Apr	7	8	9	10	11	12	13			
	14	15	16	17	18	19	20			April 19 = CIA CIA/Bldg PD/Plan & Prep
	21	22	23	24	25	26	27			
	28	29	30	1	2	3	4	24	23	
May	5	6	7	8	9	10	11			May 12=GISH Graduation
	12	13	14	15	16	17	18			May 22=Last Day; 11am dismissal; .5 Bldg PD
	19	20	21	22	23	24	25	14	12.5	May 23=Plan/Prep
	26	27	28	29	30	31	1			May 24-May 31= Emergency make-up days

Students = 166.5  
Teachers = 187  
Plan/Prep = 8  
Prof Dev = 9.5  
PTC = 3

Quarters: Oct 13; Dec 20; March 1; May 22  
Trimesters: Nov 3; Feb 9; May 22

Elementary = 8am to 3:05pm = 1082.25 hours  
MS = 8:15am to 3:45pm = 1165.5 hours  
GISH = 8:05am to 3:30pm = 1165 hours

## 2111 BOARD OPERATING PRINCIPLES

We believe that the welfare of our community, state, and nation is directly impacted by our educational system. We believe that each child should receive the best possible education relative to his or her abilities, interests, and potentialities. To this end, we believe that Board decisions regarding complex problems of organization, curricular offerings, and financial support should be made in terms of what is best for the student and by extension, the community, state, and nation.

In order to assure maximum efforts toward this goal, the Board believes high ethical standards on the part of all Board members must be maintained in all personal and public activities. The following Operating Principles serve to guide individual board member interaction as we carry out the duties and responsibilities of board members, as well as to provide information to the public concerning the duties and responsibilities of the Board of Education as a collective whole.

(Policy: [1310](#), [2120](#), [2215](#))

### **I. Educational Advocate**

#### **Vision:**

Student are prepared to make positive contributions to society and thrive in an ever changing world.

#### **Mission Statement:**

Every student, every day, a success! In educating students, we teach hearts as well as minds.

#### **Student Commitments:**

Within the school district of Grand Island

- Every student will be taught to read, write, and communicate effectively; solve problems; acquire and apply knowledge; and demonstrate mastery through performance to the best of the student's abilities;
- Every student will be treated with fairness and dignity;
- Every student will be honored for their unique qualities and backgrounds;
- Every student will experience a sense of belonging, contribution, and success;
- Every student will develop responsibility and show respect for others as well as oneself;
- Every student will have equitable access to high-quality learning; and
- Every student will learn in an inclusive and anti-discriminatory environment.

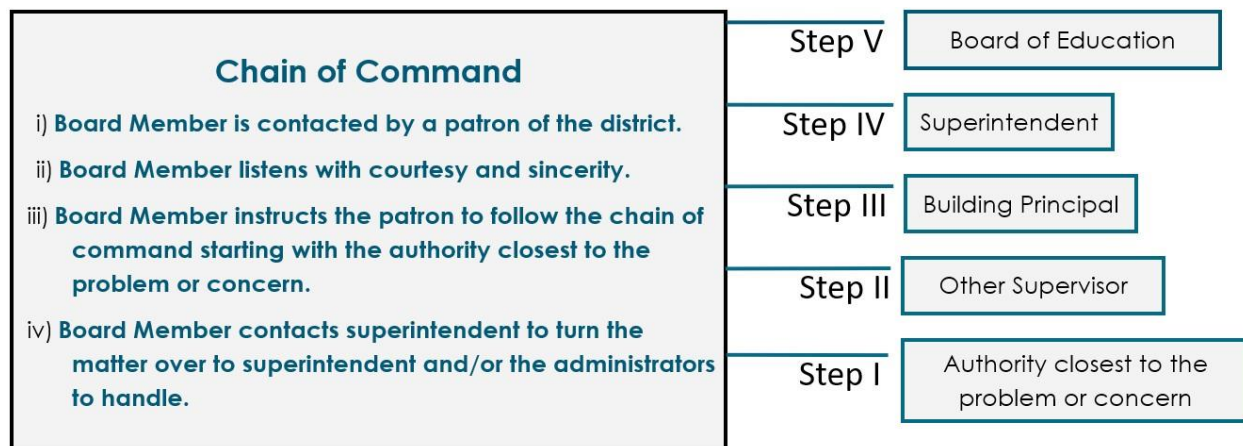
### **II. Process for Addressing Public and Board Issues**

#### **Public**

**Statement:** We will encourage the public to use the chain of command to address concerns in the following manner:

- A. Listen to the individual's concern.
- B. Explain that the board and administrative team have established a process for handling concerns starting with the immediate person responsible.
  1. Encourage the person to follow the established chain of command. Ask if he or she has discussed the issue with the person immediately responsible (for example, a teacher or coach).
  2. If so, ask if he or she has discussed the issue with the supervisor of the individual (for example, the Principal or Activities Director).
  3. If so, ask if he or she has discussed the issue with the Superintendent.
  4. Assure the person that the Superintendent will be informed of a significant complaint. However, affirm the chain of command procedure must be followed.
- C. Significant complaints will be reported to the Superintendent by the board member.

(Policy: [2480](#))



### **Board Member**

**Statement:** We believe as an individual board member we have no individual power, and our power comes from being a part of a group of nine. When concerns are raised, there is a proper protocol to follow in response to the concern. The protocol is as follows:

- A. The Superintendent will be notified of issues that are causing concern for the board member, including individual or collected board concerns regarding staff or district operations.
- B. The Superintendent will be the recipient of appropriate information regarding issues needing investigation (i.e., names of people making complaints, specific instances regarding the complaint, etc.).
- C. If we have concerns about another board member:
  - The concern should first be shared personally with the board member.
  - If a resolution is not reached between the two board members, concerns will be directed to the Board President.
  - There may be times the resolution will require a discussion with the entire Board of Education in an Executive Session.

(Policy: [2230](#))

### **III. Meeting Format**

**Statement:** We will conduct our meetings in accordance with the Nebraska Open Meeting Laws and in an orderly fashion.

#### **Board Meetings**

- A. Board meeting agendas will be developed cooperatively with the Board President, Vice-President, and Superintendent after receiving committee input. An individual board member may request that an item be added to the agenda.
- B. Issues will be presented as an informational item without a vote occurring to allow for full consideration and thought by board members.
  1. The vote on the issue will follow in the next month's meeting.
  2. There may be instances when an issue must be presented and voted on at the same monthly meeting.
- C. Executive Session will be used ONLY as necessary and consistent with Nebraska Open Meeting Laws.
- D. We welcome input from the public during the scheduled Request to Address the Board period of each board meeting. Patrons are requested to complete the "Request to address the Board" form and follow guidelines included on the form. The form is posted outside the doors to the boardroom.
  - Each individual addressing the board will be allowed 5 minutes. The Board of Education has the prerogative to limit speaking to 3 minutes when there are three or more patrons to allow speakers an opportunity to address the Board in a timely manner.
  - We will not engage in dialogue with patrons presenting to the Board

## Grand Island Public Schools

- The Board president and superintendent will identify staff to follow-up on information requested from patrons
  - The Board president may share a statement on behalf of the Board when addressing a major issue in the district
- E. Each board meeting during the academic year will have a portion of the meeting devoted to a segment on student success within the district.
- F. We will maintain a student board member program.
- (Policy: [2210](#), [2410](#), [2481](#))

### **Board of Education Committees**

- A. Standing committees will be established to allow issues to be reviewed in great length, so the monthly meetings are run efficiently and timely. The committees are:
1. Personnel
  2. Policy Review
  3. Facilities and Finance
  4. Leading for Learning (American Civics)
  5. Governance
- B. The district will establish and maintain additional committees as needed to include Ad hoc committees, task forces, and/or advisory councils or coalitions. The Board President will ask for interested participants, and provide opportunities for all board members to participate in these additional committees.
- C. All board committee agendas and minutes will be posted to an electronic Board Committee folder for all board members to view.
- D. The committees do not have power to take formal action on issues without a full vote of the Board of Education.
- ~~Non-committee board members wishing to attend specific committee meetings will make their request through the Superintendent's office.~~
- E. Non-committee Board members wishing to attend specific committee meetings will make their request through the Board President.
- F. Board committee ~~agendas are posted monthly to the Board consent agenda~~ ~~will report regularly at Board of Education meetings~~ to ensure that information discussed in committee is made public.
- G. Board Committees will use the GIPS Needs Analysis to guide development of proposals to the Board of Education:
1. What is the identified need?
  2. Administrative Rationale for BOE Agenda
  3. Proposed Action
  4. Data/Research Assessed
  5. Stakeholder Group(s) Involved
  6. Equity Analysis
  7. Summary
  8. Fiscal Impact
  9. Persons Responsible for Implementation
  10. Implementation Plan: Monitor/Evaluate – Board Report/Follow-up
- (Policy: [2230](#))

### **Small Group Meetings with the Superintendent and Board Members**

- A. Each board member will have an opportunity to meet with the Superintendent and no more than three other board members on a monthly basis. The small group meetings will not violate the Open Meetings law.
- B. The meetings are intended to provide additional detail to board members about issues both negatively and positively impacting Grand Island Public Schools. No decision making will occur in the small group meetings.
- C. Summaries of the small group meetings will be shared with all board members to assure all board members receive the same information.

## **IV. Strategic Planning Process, Implementation, Monitoring, and Evaluation**

**Statement:**

The Board will annually review, revise, and/or adopt the district's vision, mission, student commitments, theory of action to improve student outcomes, and conduct a Board self-assessment. We will monitor progress toward goals by:

- A. Reviewing progress toward district goals at least quarterly by the full board;
- B. Focusing on increasing student learning and ensuring efficient use of education resources with Board agenda items connected to district goals in the monthly board meeting agenda; and
- C. Reflecting on Board progress using an assessment of operating principles or other tool approved by the Board.

**V. Board Leadership**

**Statement:** We believe effective team leadership is important for the positive progress of the Grand Island Public Schools system.

- A. Board President and Board Vice-President Positions
  - a. The positions of Board President and Board Vice-President shall be elected annually at the January Board of Education meeting.
  - b. Within two days following the November board meeting, the current Board President and Board Vice-President will notify the Board Secretary and the Board of Education of their interest and willingness to be considered for re-election of their positions.
  - c. Board members interested in being considered for Board President or Board Vice-President shall make their intentions known to the Board Secretary and the Board of Education on or before December 1<sup>st</sup>.
  - d. All board members expressing an interest in the positions will be subject to nomination for office at the January meeting.
  - e. The Board Secretary will facilitate the election process at the January meeting.
- B. The Board President will:
  - a. Manage the affairs of the Board of Education and
    - i. Ensure all board members are provided with the same information at approximately the same time on all issues.
    - ii. Ensure all board members are provided the opportunity to represent the Board of Education equally at official school, community, state and national functions.
    - iii. Monitor compliance with Operating Principles.
    - iv. Plan and participate in orientation sessions for new board members.
  - b. Establish the monthly agenda in conjunction with the Board Vice-President and Superintendent
  - c. Assign working board committees annually after the January meeting and after soliciting areas of interests from the board members.
  - d. Monitor compliance with legal requirements to Open Meetings laws.
  - e. Attend stakeholder meetings as determined by the Superintendent.
  - f. Sign documents as legally required and approved by the Board of Education.
  - g. Sign graduation diplomas.
  - h. Serve as ex-officio member of standing committees of the Board, and be available to substitute on any committee with an impending absence.
  - i. Conducts the annual performance evaluation of the Superintendent, compiling and communicating results. (By state statute, conduct two evaluations in the superintendents first year in the district)
  - j. Be the spokesperson for the Board of Education when called upon, including media inquiries.
  - k. Serve on the Labor Relations Committee or designate Board Vice-President.
  - l. Communicate Board of Education annual goals to the public.

(Policy: [2210](#), [2460](#))

- C. Board Vice-President will:
  - a. Plan and participate in orientation sessions for new board members.
  - b. Meet monthly with the Board President and Superintendent to plan meeting agendas.
  - c. Serve as Board President in all capacities in the absence of the Board President.

- D. Board Members (including President & Vice-President) will:
  - a. Attend all school board meetings.
  - b. Attend and participate in meetings on assigned committees.
  - c. Attend special meetings/functions of the district as requested or required (for example, graduation, specific school programs, etc).
  - d. Represent the Board of Education at official school, community, state and national functions.
  - e. Read and study all necessary documentation prior to discussion on issues or action items.
  - f. Personally uphold these operating principles, and hold fellow board members accountable.
- E. The Board of Education will:
  - a. Hire and evaluate the Superintendent's performance. The Superintendent is the only employee the Board oversees.
  - b. Adopt, review, and revise policy.
  - c. Establish the strategic plan goals for the District.
  - d. Establish a budget to reflect/support the strategic plan.
  - e. Advocate for public education.
- F. The Board of Education members will have the opportunity to participate in professional development:
  - a. The President and Vice-President will have the opportunity to attend local, state or national training they deem necessary. Additional money is available for the Board of Education officers to participate in professional development.
  - b. Other Board of Education members
    - i. All Board of Education members are strongly encouraged to attend the state NASB Conference in November of each year and area NASB meetings.
    - ii. In July of each year, Board of Education members will review all training opportunities available at the national level, for the upcoming school year.
    - iii. Board of Education members will provide their national conference preferences to the Board President by the first of August each year.
    - iv. The Board President will ask the Governance Committee to review the preferences and make decisions on whether or not all preferences can be accommodated based on cost and number of requests.
  - c. Special Professional Development
    - i. District strategic goals and/or initiatives may require travel for learning opportunities.
    - ii. The Governance Committee will review the need for special professional development and determine which Board of Education members will attend.

~~The Board of Education will have the opportunity to participate in professional development:  
d. Attend one national conference of their choosing for the budget year.  
e. Attend conferences as presenters as appropriate.  
f. Attend local, regional, and state BOE conferences.~~

(Policy: [2110](#), [2160](#), [2220](#), [2320](#))

## VI. Board of Education Collaboration

**Statement:** We will formulate and express decisions as a body of nine speaking with one voice.

- A. We each have the freedom, opportunity, and responsibility to express his or her own beliefs about quality education.
- B. We will listen to diverse opinions. We recognize and appreciate the diverse backgrounds and experiences of other board team members which lend themselves to unique individual perspectives on issues.
- C. We must maintain the appropriate balance between being a board member and a parent, spouse, employee, or friend by not utilizing our positions as board members to influence decisions on a personal level.
- D. We will be governed by the same rules that apply to all Grand Island Public Schools district staff with regards to access to and utilization of Grand Island Public Schools district resources. (such as technology agreement)

Grand Island Public Schools

- E. We will not utilize our position to gain access to confidential information that is not made available to all board members or is not necessary for the board member to have to complete their duties.
  - F. While we all have a personal point of view, our decisions will be based on the best interests of students.
  - G. We will engage only in designated meetings and not in “meetings before the meetings” or “meetings after the meetings”.
  - H. We will channel personal requests for information through the Superintendent’s office.
- (Policy: 2112)

*I have read this policy and will adhere to statements of ethics and the Board Operating principles.*

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Date

Policy Adopted: 10-5-00  
Policy Revised: 7-10-03  
Policy Revised: 1-11-07  
Policy Revised: 10.14.2010  
Policy Revised: 12.14.2017  
Policy Revised: 07.12.2018  
Policy Revised: 06.13.2019  
Policy Revised: 10.14.2021  
Policy Revised: ???.??.??

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**August 31, 2022**

## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS	7
FINANCIAL STATEMENTS - MODIFIED CASH BASIS	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements	
Balance Sheet - Governmental Funds	16
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	17
Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	19
Statement of Net Position - Proprietary Fund	20
Reconciliation of the Statement of Net Position - Proprietary Fund to the Government-wide Statement of Net Position	21
Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Fund	22
Reconciliation of the Statement of Receipts, Disbursements, and Changes in Fund Net Position - Proprietary Funds to the Statement of Activities	23
Notes to Financial Statements	24
SUPPLEMENTARY AND OTHER INFORMATION	
Budgetary Comparison Schedules	
General Fund	57
Special Building Fund	59
Depreciation Fund	60
Qualified Capital Purpose Fund	61
Cooperative Fund	62
Bond Fund	63

## TABLE OF CONTENTS, Continued

	Page
SUPPLEMENTARY AND OTHER INFORMATION, continued	
Combined Balance Sheet - Other Governmental Funds	64
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances - Other Governmental Funds	65
Statement of Cash Receipts, Disbursements, and Fund Balance - Activity Fund	66
Statement of Accounts with County Treasurers - Hall and Merrick County Treasurers	76
Comparative Statistical Data and Graphs	77
SINGLE AUDIT REPORTS	
Schedule of Expenditures of Federal Awards	82
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 <i>Government Auditing Standards</i>	84
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	86
Schedule of Findings and Questioned Costs	90
Summary Schedule of Prior Audit Findings	93

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis 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, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note A.

#### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hall County School District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter—Basis of Accounting

We draw attention to Note 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 opinions are not modified with respect to this matter.

#### Emphasis of Matter—Omitted Component Unit

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, 2022, 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, 2022. Our report is expected to be issued during November 2022.

### **Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hall County School District #2's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hall County School District #2's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hall County School District #2's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hall County School District #2's financial statements. The accompanying combining nonmajor funds combining statements, Activity Fund statement of cash receipts, disbursements, and fund balance, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 second 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.

### **Other Information**

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis, budgetary comparison schedules, county treasurer statements of receipts and disbursements, and comparative statistical data and graphs, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, 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 the School District's 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.

Grand Island, Nebraska  
October 27, 2022

DRAFT

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For The Year Ended August 31, 2022**

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**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, 2022. 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 increased its governmental funds cash reserves by \$3.5 million, with the General Fund cash reserves making up \$2.7 million of the increase, and the Depreciation Fund making up \$1.1 million of the increase.
- General Fund revenues were \$126.7 million, \$2.7 million more than expenses.
- General Fund operational costs were \$123.9 million, a 4.7 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:
  - Dodge roof project
  - Howard roof project
  - Memorial Stadium project
  - Wireless access switches
  - Furniture for the preschool
- Major additional capital investment in both new and renovated spaces currently under design and development include, but are not limited to:
  - CHI – Saint Francis and GIPS are working on developing the 8<sup>th</sup> floor of the hospital tower for the Academies of Grand Island Senior High School Academy of Medical Sciences.
  - Construction in progress on GISH addition
  - Construction in progress on Gates addition/renovation
  - Construction in progress on Knickrehm HVAC project

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

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- Grand Island Public Schools student enrollment increased from the prior year. The official (October 1 snapshot) pre-kindergarten through twelfth grade student count of 9,992, down from 10,069 in 2019, represents a 1.66 percent increase from the prior year with a three-year enrollment decrease of 0.76 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, 2022**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position**

The District's combined net position was higher on August 31, 2022 than it was the year before, increasing 3.0 percent to \$100.7 million. This increase in the District's financial position came from both its governmental activities, the net position of which increased \$2.0 million to \$95.0 million and its business-type activities, the net position of which increased \$0.9 million to \$5.7 million.

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

	August 31, <u>2022</u>	August 31, <u>2021</u>	Increase (Decrease)
<b>Assets:</b>			
Current assets	\$ 51,002,498	\$ 46,482,212	\$ 4,520,286
Capital assets	144,874,735	151,457,216	(6,582,481)
Total assets	<u>195,877,233</u>	<u>197,939,428</u>	<u>(2,062,195)</u>
<b>Liabilities:</b>			
Current liabilities	4,902,000	4,989,000	(87,000)
Long-term liabilities	<u>90,288,000</u>	<u>95,190,000</u>	<u>(4,902,000)</u>
Total liabilities	<u>95,190,000</u>	<u>100,179,000</u>	<u>(4,989,000)</u>
<b>Net position:</b>			
Net investment in capital assets	49,684,735	51,278,216	(1,593,481)
Restricted for:			
Debt service	7,315,998	7,290,222	25,776
Building additions/ improvements	2,242,271	2,320,636	(78,365)
Qualified capital purposes	1,248,299	1,103,544	144,755
Unrestricted	<u>40,195,930</u>	<u>35,767,810</u>	<u>4,428,120</u>
Total net position	<u>\$ 100,687,233</u>	<u>\$ 97,760,428</u>	<u>\$ 2,926,805</u>

**Governmental Activities**

Revenues for the District's governmental activities were \$138.0 million, while total expenses were \$136.0 million. The increase in net position for governmental activities was \$2.0 million in 2022.

The increase in net position for the year ended August 31, 2022 was due primarily to increased Federal program reimbursement, as some Federal grant expenditures for the year ended August 31, 2021 were reimbursed during the year ended August 31, 2022.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

**Governmental Activities, continued**

Strong economic growth, as measured by investment in real estate and building, coupled with aggressive reassessment practices, led to a 6.3 percent increase in property valuation. This contributed in General Fund tax asking increasing \$2.3 million (6.3 percent).

The cost of all governmental activities this year was \$136.0 million. Federal and State governments subsidized certain programs with grants and contributions (\$24.9 million). Most of the District's costs (\$109.5 million), however, were financed by District and State taxpayers. This portion of governmental activities was financed with \$50.3 million in property taxes and \$57.1 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)
	<u>2022</u>	<u>2021</u>	
Receipts:			
Charges for services	\$ 2,978,609	\$ 2,252,535	\$ 726,074
Operating grants	24,912,141	13,662,284	11,249,857
Capital grants	603,836	500,164	103,672
Property and other taxes	50,314,258	49,048,497	1,265,761
State aid	57,059,078	59,345,290	(2,286,212)
Investment income	40,057	44,433	(4,376)
Other	2,056,415	3,409,093	(1,352,678)
Total receipts	<u>137,964,394</u>	<u>128,262,296</u>	<u>9,702,098</u>
Expenses:			
Instruction	74,156,762	73,629,299	527,463
Support services:			
Pupils	2,673,639	2,640,193	33,446
Special education	3,919,654	3,780,402	139,252
Staff	3,235,350	4,240,885	(1,005,535)
General Administration	1,312,408	1,225,361	87,047
School Administration	5,753,806	5,626,020	127,786
Business	2,403,113	2,719,755	(316,642)
Building and grounds	11,800,821	10,879,752	921,069
Pupil transportation	967,607	460,913	506,694
State categorical programs	1,232,112	1,140,296	91,816
Federal programs	14,104,427	9,922,318	4,182,109
Extracurricular activities	3,162,988	2,284,001	878,987
Interest and fees on debt	2,602,893	2,666,795	(63,902)
Depreciation	8,650,871	8,726,432	(75,561)
Total expenses	<u>135,976,451</u>	<u>129,942,422</u>	<u>6,034,029</u>
Increase (decrease) in net position	<u>\$ 1,987,943</u>	<u>\$ (1,680,126)</u>	<u>\$ 3,668,069</u>

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

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Operating grants increased \$11.2 million and Federal program expenditures increased \$4.2 million. State aid decreased \$2.3 million.

**Business-type Activities**

Revenues of the District's business-type activities increased 12.5 percent to \$7.4 million, and expenses increased 10.7 percent to \$6.4 million.

Food services revenues exceeded expenses by \$1.0 million.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As the District completed the year, its governmental funds reported combined fund balances of \$48.1 million, \$3.5 million more than last year's ending fund balances of \$44.6 million.

The General Fund had \$2.7 million more revenue than expenditures for the year. The Depreciation Fund has \$1.1 million more revenue than expenditures for the year.

The business-type activities revenue exceeded expenses by \$1.0 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 \$5.0 million. Actual revenue exceeded expenditures by \$2.7 million for the year. Actual revenues were \$32.1 million lower than budgeted. The actual expenditures were \$29.8 million below budget, due primarily to a \$14.2 million favorable variance in regular instructional services and a \$14.1 million favorable variance in Federal programs.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2022, the District had invested \$268.2 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 \$144.9 million at August 31, 2022.

The amount represents a net decrease of \$6.6 million or 4.3 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 \$2.3 million.

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

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**Long-term Debt**

At year end, the District had \$95.2 million (principal only) in General Obligation Bonds and other debt outstanding – a decrease of 5.0 percent from last year – as shown in the table below.

<u>Fund</u>	<u>Balance at</u> <u>8/31/2022</u>	<u>Balance at</u> <u>8/31/2021</u>	<u>\$ Change</u> <u>Increase</u> <u>(Decrease)</u>	<u>% Change</u> <u>Increase</u> <u>(Decrease)</u>
General	\$ 2,250,000	\$ 2,625,000	\$ (375,000)	(14.3) %
Bond	86,270,000	92,585,000	(6,315,000)	(6.8)
Qualified	6,315,000	4,510,000	1,805,000	(40.0)
Total governmental	<u>\$ 94,835,000</u>	<u>\$ 99,720,000</u>	<u>\$ (4,885,000)</u>	(4.9)
Nutrition	<u>\$ 355,000</u>	<u>\$ 459,000</u>	<u>\$ (104,000)</u>	(22.7)

During the year ended August 31, 2022, the District made scheduled debt payments for both the governmental and business-type activities long-term debt.

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

**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 2022 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 2021-2022 fiscal year for the 2022-2023 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

**HALL COUNTY SCHOOL DISTRICT #2 (Grand Island Public Schools)  
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued  
For The Year Ended August 31, 2022**

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annexation occurs, 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 6.3 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 continued costs related to 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 its 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:

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](mailto:kschroeder@gips.org) – e-mail

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

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

**August 31, 2022**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Current assets:				
Cash and investments (notes A6 and C)	\$ 25,759,696	\$ 2,947,436	\$ 28,707,132	\$ 225,575
Cash restricted for building projects (note C)	2,135,866	-	2,135,866	-
Cash restricted for debt service (note C)	5,538,880	-	5,538,880	-
Cash restricted for qualified capital purpose undertakings (note C)	929,085	-	929,085	-
Cash with County Treasurers (note D)	13,691,535	-	13,691,535	-
Total current assets	48,055,062	2,947,436	51,002,498	225,575
Noncurrent assets:				
Capital assets (notes A5 and E):				
Land	3,447,096	-	3,447,096	688,483
Construction in progress	931,684	-	931,684	-
Buildings	236,101,163	3,384,269	239,485,432	6,196,343
Furniture and equipment	21,504,810	2,795,399	24,300,209	23,215
Less: Accumulated depreciation	(120,241,588)	(3,048,098)	(123,289,686)	(207,706)
Net capital assets	141,743,165	3,131,570	144,874,735	6,700,335
<b>Total assets</b>	189,798,227	6,079,006	195,877,233	6,925,910
<b>LIABILITIES</b>				
Current liabilities:				
Long-term debt due within one year (note F):				
Note payable	375,000	-	375,000	-
Certificates of participation	-	107,000	107,000	-
Limited tax obligation bonds payable	815,000	-	815,000	-
General obligation bonds payable	3,605,000	-	3,605,000	286,484
Total current liabilities	4,795,000	107,000	4,902,000	286,484
Long-term liabilities, net of current portion (note F):				
Note payable	1,875,000	-	1,875,000	-
Certificates of participation	-	248,000	248,000	-
Limited tax obligation bonds payable	5,500,000	-	5,500,000	-
General obligation bonds payable	82,665,000	-	82,665,000	6,604,359
Total long-term liabilities	90,040,000	248,000	90,288,000	6,604,359
<b>Total liabilities</b>	94,835,000	355,000	95,190,000	6,890,843
<b>NET POSITION</b>				
Net investment in capital assets	46,908,165	2,776,570	49,684,735	-
Restricted for:				
Debt service	7,315,998	-	7,315,998	-
Building additions/improvements	2,242,271	-	2,242,271	-
Qualified capital purposes	1,248,299	-	1,248,299	-
Unrestricted	37,248,494	2,947,436	40,195,930	35,067
<b>Total net position</b>	\$ 94,963,227	\$ 5,724,006	\$ 100,687,233	\$ 35,067

See notes to financial statements.

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

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**For the year ended August 31, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Receipts Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities:</b>			
Instruction	\$ 74,156,762	\$ 9,000	\$ 6,951,368
Support services:			
Pupils	2,673,639	-	-
Special education	3,919,654	-	-
Staff	3,235,350	-	-
General administration	1,312,408	-	-
School administration	5,753,806	-	-
Business	2,403,113	-	-
Building and grounds	11,800,821	-	-
Pupil transportation	967,607	-	220,559
State categorical programs	1,232,112	-	1,202,549
Federal programs	14,104,427	-	16,537,665
Extracurricular activities	3,162,988	2,969,609	-
Interest and fees on long-term debt	2,602,893	-	-
Depreciation - unallocated	8,650,871	-	-
Total governmental activities	135,976,451	2,978,609	24,912,141
<b>Business-type activities:</b>			
Nutrition services	6,227,465	323,186	7,035,190
Depreciation	222,682	-	-
Total business-type activities	6,450,147	323,186	7,035,190
<b>Total primary government</b>	<b>\$ 142,426,598</b>	<b>\$ 3,301,795</b>	<b>\$ 31,947,331</b>
<b>Component unit:</b>			
Central Nebraska Education Agency	\$ 462,320	\$ 540,000	\$ -

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	
\$ -	\$ (67,196,394)		\$ (67,196,394)	
-	(2,673,639)		(2,673,639)	
-	(3,919,654)		(3,919,654)	
-	(3,235,350)		(3,235,350)	
-	(1,312,408)		(1,312,408)	
-	(5,753,806)		(5,753,806)	
-	(2,403,113)		(2,403,113)	
603,836	(11,196,985)		(11,196,985)	
-	(747,048)		(747,048)	
-	(29,563)		(29,563)	
-	2,433,238		2,433,238	
-	(193,379)		(193,379)	
-	(2,602,893)		(2,602,893)	
-	(8,650,871)		(8,650,871)	
603,836	(107,481,865)		(107,481,865)	
-	-	\$ 1,130,911	1,130,911	
-	-	(222,682)	(222,682)	
-	-	908,229	908,229	
\$ 603,836	(107,481,865)	908,229	(106,573,636)	
\$ 116,563				\$ 194,243
General receipts:				
Taxes:				
Property	44,167,449	-	44,167,449	-
Motor vehicle	4,145,999	-	4,145,999	-
Other taxes	2,000,810	-	2,000,810	-
Fines and licenses	779,378	-	779,378	-
State aid	57,059,078	-	57,059,078	-
State apportionment	1,277,037	-	1,277,037	-
Investment income	40,057	568	40,625	101
Other	-	30,065	30,065	-
Total general receipts	109,469,808	30,633	109,500,441	101
Change in net position	1,987,943	938,862	2,926,805	194,344
Net position - August 31, 2021	92,975,284	4,785,144	97,760,428	(159,277)
Net position - August 31, 2022	\$ 94,963,227	\$ 5,724,006	\$ 100,687,233	\$ 35,067

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

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

**August 31, 2022**

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
<b>ASSETS</b>			
Cash and investments	\$ 16,175,304	\$ 2,066,711	\$ 5,538,880
Cash with County Treasurers	11,488,798	-	1,777,118
	<u>27,664,102</u>	<u>2,066,711</u>	<u>7,315,998</u>
<b>Total assets</b>	<u>\$ 27,664,102</u>	<u>\$ 2,066,711</u>	<u>\$ 7,315,998</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Debt service	-	-	7,315,998
Building additions/improvements	-	-	-
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	2,066,711	-
Employee benefits	-	-	-
Extracurricular activities	-	-	-
Contingencies	-	-	-
Early Learning Center	-	-	-
Unassigned	27,664,102	-	-
Total fund balances	<u>27,664,102</u>	<u>2,066,711</u>	<u>7,315,998</u>
<b>Total liabilities and fund balances</b>	<u>\$ 27,664,102</u>	<u>\$ 2,066,711</u>	<u>\$ 7,315,998</u>

See notes to financial statements.

<u>Special Building Fund</u>	<u>Qualified Capital Purpose Fund</u>	<u>Cooperative Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,135,866	\$ 929,085	\$ 711,935	\$ 6,805,746	\$ 34,363,527
106,405	319,214	-	-	13,691,535
<u>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>	<u>\$ 48,055,062</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,315,998
2,242,271	-	-	-	2,242,271
-	1,248,299	-	-	1,248,299
-	-	-	-	2,066,711
-	-	-	3,113,665	3,113,665
-	-	-	2,671,445	2,671,445
-	-	-	1,020,636	1,020,636
-	-	711,935	-	711,935
-	-	-	-	27,664,102
<u>2,242,271</u>	<u>1,248,299</u>	<u>711,935</u>	<u>6,805,746</u>	<u>48,055,062</u>
<u>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>	<u>\$ 48,055,062</u>

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

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

**August 31, 2022**

<b>Total fund balances - governmental funds</b>		<b>\$ 48,055,062</b>
<p>Amounts reported for <i>governmental activities</i> in the statement of net position are different because:</p>		
<p>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 \$261,984,753, and the accumulated depreciation is \$120,241,588</p>		141,743,165
<p>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:</p>		
Note payable	\$ (2,250,000)	
Limited tax obligation bonds payable	(6,315,000)	
General obligation bonds payable	<u>(86,270,000)</u>	<u>(94,835,000)</u>
<b>Total net position - governmental activities</b>		<b><u><u>\$ 94,963,227</u></u></b>

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, 2022**

	<u>General Fund</u>	<u>Depreciation Fund</u>	<u>Bond Fund</u>
<b>RECEIPTS</b>			
Taxes:			
Property	\$ 34,997,177	\$ -	\$ 5,642,300
Motor vehicle	4,145,999	-	-
Homestead exemption	1,524,564	-	245,667
Pro-rate motor vehicle	125,653	-	20,614
Carline	17,372	-	2,802
Property tax credit	1,809,011	-	290,536
Fines and licenses	792,298	-	-
Tuition	9,000	-	-
State aid and grants	65,842,662	-	-
Federal grants	16,868,960	-	-
Investment income	2,999	268	18,454
Donations	536,634	-	-
Activity receipts	-	-	-
Transfers from other funds	-	1,141,750	-
Total receipts	126,672,329	1,142,018	6,220,373
<b>DISBURSEMENTS</b>			
Instruction	60,793,622	-	-
Special education	13,999,709	-	-
Support services:			
Pupils	2,673,639	-	-
Special education	3,919,654	-	-
Staff	3,235,350	-	-
General administration	1,260,484	-	-
School administration	5,753,806	-	-
Business	2,412,232	-	-
Building and grounds	12,309,579	-	-
Pupil transportation	967,607	-	-
State categorical programs	1,232,112	-	-
Federal programs	14,959,878	-	-
Extracurricular activities	423,301	-	-
Capital outlay	-	76,754	-
Debt service			
Principal	-	-	3,695,000
Interest	-	-	2,497,297
Bond fees	-	-	2,300
Total disbursements	123,940,973	76,754	6,194,597
<b>Excess (deficiency) of receipts over disbursements</b>	2,731,356	1,065,264	25,776
Fund balances - August 31, 2021	24,932,746	1,001,447	7,290,222
Fund balances - August 31, 2022	\$ 27,664,102	\$ 2,066,711	\$ 7,315,998

See notes to financial statements.

<u>Special Building Fund</u>	<u>Qualified Capital Purpose Fund</u>	<u>Cooperative Fund</u>	<u>Other Governmental Funds</u>	<u>Eliminations</u>	<u>Total Governmental Funds</u>
\$ 336,483	\$ 1,009,446	\$ -	\$ -	\$ -	\$ 41,985,406
-	-	-	-	-	4,145,999
14,659	43,978	-	-	-	1,828,868
1,208	3,625	-	-	-	151,100
167	501	-	-	-	20,842
17,394	52,183	-	-	-	2,169,124
-	-	-	-	-	792,298
-	-	-	-	-	9,000
-	-	-	-	-	65,842,662
-	-	-	-	-	16,868,960
549	1,318	-	16,469	-	40,057
569,771	-	-	-	-	1,106,405
-	-	-	2,891,557	-	2,891,557
-	-	-	423,301	(1,565,051)	-
<u>940,231</u>	<u>1,111,051</u>	<u>-</u>	<u>3,331,327</u>	<u>(1,565,051)</u>	<u>137,852,278</u>
-	-	540,000	10,181	(1,141,750)	60,202,053
-	-	-	-	-	13,999,709
-	-	-	-	-	2,673,639
-	-	-	-	-	3,919,654
-	-	-	-	-	3,235,350
-	-	-	51,924	-	1,312,408
-	-	-	-	-	5,753,806
-	-	-	-	-	2,412,232
-	-	-	-	-	12,309,579
-	-	-	-	-	967,607
-	-	-	-	-	1,232,112
-	-	-	-	-	14,959,878
-	-	-	3,122,496	(423,301)	3,122,496
643,596	48,000	-	-	-	768,350
375,000	815,000	-	-	-	4,885,000
-	101,896	-	-	-	2,599,193
-	1,400	-	-	-	3,700
<u>1,018,596</u>	<u>966,296</u>	<u>540,000</u>	<u>3,184,601</u>	<u>(1,565,051)</u>	<u>134,356,766</u>
(78,365)	144,755	(540,000)	146,726	\$ -	3,495,512
<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>\$ 2,242,271</u>	<u>\$ 1,248,299</u>	<u>\$ 711,935</u>	<u>\$ 6,805,746</u>		<u>\$ 48,055,062</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, 2022**

<b>Total net change in fund balances - governmental funds</b>		<b>\$ 3,495,512</b>
<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 (\$2,258,302) was exceeded by depreciation expense (\$8,650,871) during the period.</p>		
		(6,392,569)
<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>		
Notes payable	\$ 375,000	
Limited tax obligation bonds	815,000	
General obligation bonds	3,695,000	4,885,000
<b>Change in net position of governmental activities</b>		<b><u>\$ 1,987,943</u></b>

See notes to financial statements.

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

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

**August 31, 2022**

	<b><u>Nutrition Fund</u></b>
<b>ASSETS</b>	
Cash	\$ 2,947,436
<b>LIABILITIES</b>	
	<u>-</u>
<b>NET POSITION</b>	
Unrestricted	<u><u>\$ 2,947,436</u></u>

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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, 2022**

<b>Total net position - proprietary fund</b>	\$ 2,947,436
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 \$6,179,668, and the accumulated depreciation is \$3,048,098.	3,131,570
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>(355,000)</u>
<b>Total net position - business-type activities</b>	<u><u>\$ 5,724,006</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, 2022**

	<b><u>Nutrition Fund</u></b>
<b>Operating receipts:</b>	
Lunch sales	\$ 323,186
Federal sources	6,552,015
USDA commodities	483,175
Other	30,065
Total operating receipts	7,388,441
<b>Operating disbursements:</b>	
Salaries and employee benefits	2,869,439
Contracted services	114,118
Food and food service supplies	3,144,980
Capital outlay	51,991
Debt service	
Principal	104,000
Interest and fees	12,764
Other	66,943
Total operating disbursements	6,364,235
Operating receipts in excess of disbursements	1,024,206
<b>Nonoperating receipts:</b>	
Investment income	568
<b>Increase in net position</b>	1,024,774
Net position - August 31, 2021	1,922,662
Net position - August 31, 2022	\$ 2,947,436

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, 2022**

<b>Total increase in net position - proprietary fund</b>	<b>\$ 1,024,774</b>
<p>Amounts reported for <i>business-type activities</i> in the statement of activities are different because:</p>	
<p>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 (\$32,770) was exceeded by depreciation expense (\$222,682) during the period.</p>	
	(189,912)
<p>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:</p>	
Certificates of participation	<u>104,000</u>
<b>Change in net position of business-type activities</b>	<b>\$ <u><u>938,862</u></u></b>

See notes to financial statements.

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

**August 31, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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. Right of use assets and related lease liabilities, as defined by GASB 87, are not reflected in the accompanying modified cash basis financial statements.

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

8. 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, 2022**

**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, 2021, upon which the 2021 levy was based was \$3,747,729,438.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2022, was as follows:

General Fund	\$ 1.0400
Bond Fund	0.1677
Special Building Fund	0.0100
Qualified Capital Purpose Fund	<u>0.0300</u>
	<u>\$ 1.2477</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE C – CASH AND INVESTMENTS**

***Cash***

At August 31, 2022, the carrying value of the District's deposits was \$37,310,963 and the bank balance was \$38,739,812. 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, 2022, 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, 2022 consisted of the following:

Cash on hand	\$ 9,266
Demand deposits	14,003,608
Wells Fargo interest-bearing sweep account	11,657,002
Total cash	<u>\$ 25,669,876</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022:

Nebraska Liquid Asset Fund:	
General Fund	\$ 1,510,720
Bond Fund	5,536,658
Contingency Fund	1,081,724
Employee Benefit Fund	3,199,115
Qualified Capital Purpose Undertaking Fund	312,870
Total investments	<u><u>\$ 11,641,087</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, 2022**

**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, 2022, as follows:

Carrying value	
Cash	\$ 25,669,876
Investments	11,641,087
Cash and investments	<u>\$ 37,310,963</u>

Included in the following fund financial statements captions:

Statement of Net Position - Governmental Activities	
Cash and investments	\$ 25,759,696
Cash restricted for building projects	2,135,866
Cash restricted for debt service	5,538,880
Cash restricted for qualified capital purposes	929,085
Statement of Net Position - Business-type Activities	
Cash	<u>2,947,436</u>
	<u>\$ 37,310,963</u>

***Component Unit Cash***

The carrying values of cash for the CNEA at August 31, 2022 is made up of the following:

Demand deposits	\$ <u>225,575</u>
-----------------	-------------------

**NOTE D – FUNDS HELD BY COUNTY TREASURERS**

The following receipts were held by County Treasurers for the School District at August 31, 2022. The receipts were transferred subsequent to the fiscal year ended August 31, 2022.

General Fund	\$ 11,488,798
Bond Fund	1,777,118
Building Fund	106,405
Qualified Capital Purpose Fund	319,214
Total cash with County Treasurers at August 31, 2022	<u>\$ 13,691,535</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE E – CAPITAL ASSETS**

Capital asset balances and activity for the year ended August 31, 2022, were as follows:

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reclass</u>	Balance August 31, <u>2022</u>
<u>Governmental activities:</u>					
Capital assets not being depreciated:					
Land	\$ 3,369,359	\$ 77,737	\$ -	\$ -	\$ 3,447,096
Construction in progress	-	931,684	-	-	931,684
Capital assets being depreciated:					
Buildings	235,561,514	539,649	-	-	236,101,163
Furniture and equipment:					
Vehicles	2,725,173	111,925	(124,358)	-	2,712,740
Computer equipment	7,974,163	125,904	-	-	8,100,067
Equipment	10,220,600	471,403	-	-	10,692,003
Total furniture and equipment	<u>20,919,936</u>	<u>709,232</u>	<u>(124,358)</u>	<u>-</u>	<u>21,504,810</u>
Total capital assets	259,850,809	2,258,302	(124,358)	-	261,984,753
Less accumulated depreciation:					
Buildings	(93,889,718)	(7,366,045)	-	-	(101,255,763)
Furniture and equipment:					
Vehicles	(2,247,118)	(180,452)	124,358	-	(2,303,212)
Computer equipment	(7,217,268)	(384,698)	-	-	(7,601,966)
Equipment	(8,360,971)	(719,676)	-	-	(9,080,647)
Total furniture and equipment	<u>(17,825,357)</u>	<u>(1,284,826)</u>	<u>124,358</u>	<u>-</u>	<u>(18,985,825)</u>
Total accumulated depreciation	<u>(111,715,075)</u>	<u>(8,650,871)</u>	<u>124,358</u>	<u>-</u>	<u>(120,241,588)</u>
Net capital assets	<u>\$ 148,135,734</u>	<u>\$ (6,392,569)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 141,743,165</u>

Construction in progress at August 31, 2022 consists of \$281,974 of costs incurred on the Medical Academy project, \$228,976 of costs incurred on the GISH addition project, \$333,555 of costs incurred on the Gates addition project, and \$87,179 of costs incurred on the Knickrehm HVAC project. See Note M for additional details of contractual commitments on these projects.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE E – CAPITAL ASSETS, continued**

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2022</u>
<u>Business-type activities:</u>				
Capital assets being depreciated:				
Buildings	\$ 3,384,269	\$ -	\$ -	\$ 3,384,269
Furniture and equipment:				
Vehicles	549,772	-	-	549,772
Computer equipment	97,244	-	-	97,244
Equipment	2,115,613	32,770	-	2,148,383
Total furniture and equipment	2,762,629	32,770	-	2,795,399
Total capital assets	6,146,898	32,770	-	6,179,668
Less accumulated depreciation:				
Buildings	(758,552)	(26,112)	-	(784,664)
Furniture and equipment:				
Vehicles	(400,182)	(47,197)	-	(447,379)
Computer equipment	(63,400)	-	-	(63,400)
Equipment	(1,603,282)	(149,373)	-	(1,752,655)
Total furniture and equipment	(2,066,864)	(196,570)	-	(2,263,434)
Total accumulated depreciation	(2,825,416)	(222,682)	-	(3,048,098)
Net capital assets	<u>\$ 3,321,482</u>	<u>\$ (189,912)</u>	<u>\$ -</u>	<u>\$ 3,131,570</u>

	Balance August 31, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance August 31, <u>2022</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
Equipment	-	23,215	-	23,215
Total capital assets	6,884,826	23,215	-	6,908,041
Less accumulated depreciation:				
Buildings	-	(206,545)	-	(206,545)
Equipment	-	(1,161)	-	(1,161)
Total accumulated depreciation	-	(207,706)	-	(207,706)
Net capital assets	<u>\$ 6,884,826</u>	<u>\$ (184,491)</u>	<u>\$ -</u>	<u>\$ 6,700,335</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE F – LONG-TERM LIABILITIES**

Long-term liability balances and activity for the year ended August 31, 2022, were as follows:

	Balance August 31, <u>2021</u>	Proceeds	Principal Payments	Balance August 31, <u>2020</u>	Due Within One <u>Year</u>
<u>Business-type activities:</u>					
Certificates of participation	\$ 459,000	\$ -	\$ (104,000)	\$ 355,000	\$ 107,000
<u>Governmental activities:</u>					
Note payable	\$ 2,625,000	\$ -	\$ (375,000)	\$ 2,250,000	\$ 375,000
Limited tax obligation bonds	7,130,000	-	(815,000)	6,315,000	815,000
General obligation bonds	89,965,000	-	(3,695,000)	86,270,000	3,605,000
Total governmental long-term liabilities	\$ 99,720,000	\$ -	\$ (4,885,000)	\$ 94,835,000	\$ 4,795,000
<u>CNEA component unit:</u>					
Lease revenue bonds	\$ 7,177,980	\$ -	\$ (287,137)	\$ 6,890,843	\$ 286,484

Payments on the note payable are made by the Special Building 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, 2022**

**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>		
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>\$ 91,000</u>	<u>\$ 4,823</u>	<u>\$ 93,000</u>	<u>\$ 3,640</u>	<u>\$ 192,463</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>		
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>\$ 98,000</u>	<u>\$ 5,657</u>	<u>\$ 73,000</u>	<u>\$ 4,261</u>	<u>\$ 180,918</u>	-

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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)

These bonds were paid off during the year ended August 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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>	<u>-----December 15-----</u>		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 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>\$ 48,475,000</u>	<u>\$ 8,341,228</u>	<u>\$ 7,681,435</u>	<u>\$ 64,497,663</u>	

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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>
						\$ 17,445,000
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>\$ 17,445,000</u>	<u>\$ 2,596,469</u>	<u>\$ 2,191,708</u>	<u>\$ 22,233,177</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, 2022**

**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>
						\$ 20,350,000
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>\$ 20,350,000</u>	<u>\$ 1,818,188</u>	<u>\$ 1,658,016</u>	<u>\$ 23,826,204</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, 2022**

**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-----		June 15	Total	Principal
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
2022-2023	2.15%	\$ 460,000	\$ 16,052	\$ 11,108	\$ 487,160	\$ 1,415,000
2023-2024	2.25%	470,000	11,108	5,820	486,928	955,000
2024-2025	2.40%	485,000	5,820	-	490,820	-
		<u>\$ 1,415,000</u>	<u>\$ 32,980</u>	<u>\$ 16,928</u>	<u>\$ 1,464,908</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

These bonds were paid off during the year ended August 31, 2022.

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, 2022**

**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
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>\$ 111,600</u>	<u>\$ 98,500</u>	<u>\$ 1,520,100</u>	

**Detail of the Note Payable follows:**

Note Payable

On January 7, 2021, the School District entered into a 7-year installment note purchase agreement on the Principal building. The principal balance due on this lease was \$2,250,000 at August 31, 2022, 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 note payable are:

<u>Fiscal Year</u>	<u>Principal</u>
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>\$ 2,250,000</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022, the outstanding principal balance was \$6,890,843.

Combined long-term debt service requirements at August 31, 2022, are:

Year Ended August 31,	Governmental Activities - Direct Placement Debt			Governmental Activities - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
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	375,000	-	375,000	5,020,000	2,107,840	7,127,840
2028-2032	375,000	-	375,000	25,445,000	7,770,318	33,215,318
2033-2037	-	-	-	26,215,000	4,351,841	30,566,841
2038-2040	-	-	-	17,490,000	811,262	18,301,262
	<u>\$ 2,250,000</u>	<u>\$ -</u>	<u>\$ 2,250,000</u>	<u>\$ 92,585,000</u>	<u>\$24,690,126</u>	<u>\$ 117,275,126</u>

Year Ended August 31,	Business-type Activities - Direct Placement Debt			Component Unit - Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
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	-	-	-	332,769	207,231	540,000
2028-2032	-	-	-	1,864,248	835,752	2,700,000
2033-2037	-	-	-	2,248,054	451,946	2,700,000
2038-2040	-	-	-	1,232,574	57,996	1,290,570
	<u>\$ 355,000</u>	<u>\$ 18,381</u>	<u>\$ 373,381</u>	<u>\$ 6,890,843</u>	<u>\$ 2,499,727</u>	<u>\$ 9,390,570</u>

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2021, there were 266 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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Plan Description, continued**

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$80,277,094. Total covered payroll was \$77,041,834. 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, 2020, to June 30, 2021 (and from July 1, 2021 through August 31, 2022). 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, 2022, was \$7,610,038.

**Pension Liabilities**

At June 30, 2021, the District had a liability/(asset) of (\$41,839,696) for its proportionate share of the net pension liability/(asset). (This liability/(asset) is not recorded in the accompanying modified cash basis financial statements.) The net pension liability/(asset) was measured as of June 30, 2021, 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 109.90% funded as of June 30, 2021, 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

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Pension Liabilities, continued**

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, 2021, the District’s proportion was 2.954148 percent, which was a decrease of 0.000209 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District’s allocated pension expense/(income) was (\$10,056,359).

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 - 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% 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	7.3 percent

The School Plan’s pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

The School Plan’s post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally with MP-2019 modified to 75% of the ultimate rates.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE G – PENSION PLAN, continued**

**Actuarial Assumptions, continued**

The School Plan’s disability mortality rates were based on the Pub-1020 Non-Safety Disabled Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges 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, 2021, (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*
US Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-US Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.0%	

\*Arithmetic mean, net of investment expenses.

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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 2120.

**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 7.3 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 (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	6.3%	\$17,065,711
Current discount rate	7.3%	(\$41,839,696)
1% increase	8.3%	(\$90,222,735)

**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](http://www.auditors.nebraska.gov/APA_Reports).

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**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, 2022 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 School District did not have any certificates of deposit with maturity dates as of August 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE I – RISK MANAGEMENT, continued**

**Deposits and Investments, continued**

**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, 2022, the School District's deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Wells Fargo Bank	\$ 22,996,327
Nebraska Liquid Asset Fund	11,641,087
BOK Financial	7
Five Points Bank	<u>2,664,276</u>
	<u>\$ 37,301,697</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, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE J – INTERFUND ACTIVITY**

The School District transferred \$423,301 from the General Fund to the Activity Fund during the year ended August 31, 2022, for annual activities support. The General Fund also transferred \$1,141,750 to the Depreciation Fund during the year ended August 31, 2022. 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, 2022 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>2,782,001</u>

**NOTE L – SECTION 125 PLAN**

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2022, the Section 125 checking account had a balance of \$58,701. The balance of unclaimed employee funds for the plan year as of August 31, 2022, was \$45,017. The \$13,684 remaining cash balance represents prior-year employee forfeitures.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE M – CONSTRUCTION COMMITMENTS**

At August 31, 2022, the District had the following commitments on construction projects:

<u>Description</u>	<u>Contractual Commitments</u>	<u>Amount Paid on Contracts as of 8/31/22</u>	<u>Remaining Commitment</u>	<u>Expected Completion Date</u>
GISH dishmachine	\$ 165,386	\$ -	\$ 165,386	September 2022
GISH dishmachine venting	6,092	-	6,092	September 2022
GISH stadium construction	15,857,105	15,832,105	25,000	October 2022
GISH addition engineering	47,000	37,600	9,400	August 2023
GISH addition architect	231,705	188,344	43,361	August 2023
GISH addition contractor	3,689,700	-	3,689,700	August 2023
Gates addition engineering	155,450	116,000	39,450	August 2023
Gates addition architect	261,781	209,425	52,356	August 2023
Knickrehm HVAC contractor	1,631,000	-	1,631,000	August 2023
Knickrehm HVAC engineering	102,000	86,700	15,300	August 2023
Medical Academy architect	451,360	317,953	133,407	August 2024
Medical Academy engineering	73,125	51,157	21,968	August 2024
	<u>\$ 22,671,704</u>	<u>\$ 16,839,284</u>	<u>\$ 5,832,420</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.

**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 was paid in December, 2021 and the second half (\$558,619) is due December 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS, Continued**

**August 31, 2022**

**NOTE P – SUPPORT FROM GRAND ISLAND EDUCATION FOUNDATION, INC.**

During the year ended August 31, 2022, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totaling \$500,000 to the Special Building Fund for the Memorial Stadium project. Also, the Foundation transferred \$69,771 to the Special Building Fund during the year ended August 31, 2022, to be used for the theater lighting project.

**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.

**NOTE R – LINE OF CREDIT**

On February 25, 2022, the District entered into a \$2,500,000 line of credit agreement with Home Federal Savings and Loan Association to provide short-term financing for the construction and acquisition of the improvements and equipment necessary for the District's Academy of Medical Sciences learning lab at CHI St. Francis Medical Center. Nothing had been drawn on this line of credit as of August 31, 2022. The loan bears interest at the prime rate plus 0.50 percent and matures February 1, 2023.

**NOTE S – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 27, 2022, the date on which the financial statements were available for issue.

On October 4, 2022, the \$200,000 Series 2022 Lease Purchase Agreement with Five Points Bank was funded. The proceeds from this debt will pay for the dishwasher improvements for the Nutrition Fund. This debt bears interest of 2.875 percent and is due over seven years through December 15, 2028.

**SUPPLEMENTARY AND OTHER INFORMATION**

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

**BUDGETARY COMPARISON SCHEDULE -  
GENERAL FUND**

**Year ended August 31, 2022**

Function Code		Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RECEIPTS</b>				
Local receipts:				
1100	Local property taxes	\$ 38,586,625	\$ 34,997,177	\$ (3,589,448)
1115	Carline tax	20,000	17,372	(2,628)
1125	Motor vehicle taxes	3,850,000	4,145,999	295,999
1323	Tuition from other districts - SPED	-	9,000	9,000
1510	Interest	50,000	2,999	(47,001)
1911	Local license fees	130,000	107,307	(22,693)
1921	Police court fines	-	12,920	12,920
1925	Donations	125,000	536,634	411,634
1990	Other miscellaneous local revenue	80,000	-	(80,000)
	Total local receipts	42,841,625	39,829,408	(3,012,217)
County receipts:				
2110	County fines and license fees	650,000	672,071	22,071
2210	ESU receipts	21,744,297	-	(21,744,297)
		22,394,297	672,071	(21,722,226)
State receipts				
3110	State aid	57,059,078	57,059,078	-
3120	Special education programs	6,000,000	6,248,750	248,750
3125	Special education transportation	250,000	220,559	(29,441)
3130	Homestead exemption	-	1,524,564	1,524,564
3131	Property tax credit	-	1,809,011	1,809,011
3180	Pro-rate motor vehicle	100,000	125,653	25,653
3400	State apportionment	1,250,000	1,277,037	27,037
3512	Distance education incentive payments	-	6,754	6,754
3535	Payment for High Ability Learners	40,000	59,334	19,334
3540	State early childhood	500,000	766,025	266,025
3541	Early childhood endowment grants	-	162,715	162,715
3990	Other state receipts	40,000	42,410	2,410
	Total state receipts	65,239,078	69,301,890	4,062,812
4000	Federal receipts	28,275,000	16,868,960	(11,406,040)
	Total receipts	158,750,000	126,672,329	(32,077,671)

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

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

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>EXPENDITURES</b>			
1100	Instructional services	75,000,000	(14,206,378)
1200	Special education	14,000,000	(291)
	Support services:		
2100	Pupil	3,000,000	(326,361)
2141-2183	Special education	4,000,000	(80,346)
2200	Instructional staff	3,750,000	(514,650)
2300	General administration	1,300,000	(39,516)
2400	School administration	6,000,000	(246,194)
2500	Business	2,500,000	(87,768)
2600	Building and grounds	12,500,000	(190,421)
2700	Pupil transportation	1,000,000	(32,393)
3500	State categorical grants	850,000	382,112
6000	Federal programs	29,100,000	(14,140,122)
8000	Transfer to Activity Fund	750,000	(326,699)
	Total expenditures	153,750,000	(29,809,027)
	<b>RECEIPTS OVER EXPENDITURES</b>	<b>\$ 5,000,000</b>	<b>\$ (2,268,644)</b>
	Fund balances - August 31, 2021	24,932,746	
	Fund balances - August 31, 2022	<b>\$ 27,664,102</b>	
	Composition of fund balance:	8/31/21	8/31/22
	Cash	\$ 13,774,141	\$ 16,175,304
	County treasurer cash	11,158,605	11,488,798
	Total fund balance	<b>\$ 24,932,746</b>	<b>\$ 27,664,102</b>

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

**BUDGETARY COMPARISON SCHEDULE -  
SPECIAL BUILDING FUND**

**Year ended August 31, 2022**

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>				
	Local receipts:			
1100	Local property taxes	\$ 371,025	\$ 336,483	\$ (34,542)
1115	Carline	175	167	(8)
1510	Investment income	30,000	549	(29,451)
1920	Donations	1,597,800	569,771	(1,028,029)
	Total local receipts	1,999,000	906,970	(1,092,030)
	State receipts:			
3130	Homestead exemption	-	14,659	14,659
3131	Property tax credit	-	17,394	17,394
3180	Pro-rate motor vehicle	1,000	1,208	208
	Total state receipts	1,000	33,261	32,261
	Total receipts	2,000,000	940,231	(1,059,769)
<b>EXPENDITURES</b>				
4500	Building acquisition and improvements	10,000,000	1,018,596	(8,981,404)
	<b>RECEIPTS UNDER EXPENDITURES</b>	\$ (8,000,000)	(78,365)	\$ 7,921,635
	Fund balances - August 31, 2021		2,320,636	
	Fund balances - August 31, 2022		\$ 2,242,271	
Composition of fund balance:			8/31/21	8/31/22
	Cash		\$ 2,217,325	\$ 2,135,866
	County treasurer cash		103,311	106,405
	Total fund balance		\$ 2,320,636	\$ 2,242,271

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

**BUDGETARY COMPARISON SCHEDULE -  
DEPRECIATION FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Local receipts:			
1510	\$ 30,000	\$ 268	\$ (29,732)
Non-revenue receipts:			
5200	<u>4,900,000</u>	<u>1,141,750</u>	<u>(3,758,250)</u>
	Total receipts	1,142,018	(3,787,982)
<b>EXPENDITURES</b>			
2900	<u>5,000,000</u>	<u>76,754</u>	<u>(4,923,246)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>			
	<u>\$ (70,000)</u>	1,065,264	<u>\$ 1,135,264</u>
Fund balances - August 31, 2021		<u>1,001,447</u>	
Fund balances - August 31, 2022		<u>\$ 2,066,711</u>	
Composition of fund balance:		<u>8/31/21</u>	<u>8/31/22</u>
Cash		<u>\$ 1,001,447</u>	<u>\$ 2,066,711</u>

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

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

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
<b>RECEIPTS</b>				
Local receipts:				
1100	Local property taxes	\$ 1,113,075	\$ 1,009,446	\$ (103,629)
1115	Carline	1,000	501	(499)
1510	Interest	34,000	1,318	(32,682)
	Total local receipts	<u>1,148,075</u>	<u>1,011,265</u>	<u>(136,810)</u>
State receipts:				
3130	Homestead exemption	-	43,978	43,978
3131	Property tax credit	-	52,183	52,183
3180	Pro-rate motor vehicle	15,000	3,625	(11,375)
	Total state receipts	<u>15,000</u>	<u>99,786</u>	<u>84,786</u>
Non-revenue receipts:				
5101	Bond proceeds	934,944	-	(934,944)
	Total receipts	<u>2,098,019</u>	<u>1,111,051</u>	<u>(986,968)</u>
<b>EXPENDITURES</b>				
4500	Capital outlay	1,280,000	48,000	(1,232,000)
Debt service:				
5000	Principal	815,000	815,000	-
5000	Interest	102,000	101,896	(104)
5000	Other fees	3,000	1,400	(1,600)
	Total expenditures	<u>2,200,000</u>	<u>966,296</u>	<u>(1,233,704)</u>
	<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ (101,981)</u>	<u>144,755</u>	<u>\$ 246,736</u>
	Fund balances - August 31, 2021		<u>1,103,544</u>	
	Fund balances - August 31, 2022		<u>\$ 1,248,299</u>	
Composition of fund balance:			<u>8/31/21</u>	<u>8/31/22</u>
	Cash		\$ 793,612	\$ 929,085
	County treasurer cash		309,932	319,214
	Total fund balance		<u>\$ 1,103,544</u>	<u>\$ 1,248,299</u>

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

**BUDGETARY COMPARISON SCHEDULE -  
COOPERATIVE FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Non-program receipts:			
5200 Transfers from General Fund	\$ 752,872	\$ -	\$ (752,872)
<b>EXPENDITURES</b>			
1100 Instructional services	1,500,000	540,000	(960,000)
<b>RECEIPTS UNDER EXPENDITURES</b>		(540,000)	\$ 207,128
Fund balances - August 31, 2021		1,251,935	
Fund balances - August 31, 2022		\$ 711,935	
Composition of fund balance:		8/31/21	8/31/22
Cash		\$ 1,231,935	\$ 711,935

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

**BUDGETARY COMPARISON SCHEDULE -  
BOND FUND**

**Year ended August 31, 2022**

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
<b>RECEIPTS</b>			
Local receipts:			
1110	\$ 6,200,000	\$ 5,642,300	\$ (557,700)
1115	2,000	2,802	802
1410	100,000	18,454	(81,546)
	6,302,000	5,663,556	(638,444)
State receipts:			
3130	-	245,667	245,667
3131	-	290,536	290,536
3180	20,000	20,614	614
	20,000	556,817	536,817
	6,322,000	6,220,373	(101,627)
<b>EXPENDITURES</b>			
Debt service:			
5000	5,000,000	3,695,000	(1,305,000)
5000	2,850,000	2,497,297	(352,703)
5000	850,000	2,300	(847,700)
	8,700,000	6,194,597	(2,505,403)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>		25,776	\$ 2,403,776
Fund balances - August 31, 2021		7,290,222	
Fund balances - August 31, 2022		\$ 7,315,998	
Composition of fund balance:		8/31/21	8/31/22
Cash		\$ 5,459,595	\$ 5,538,880
County treasurer cash		1,830,627	1,777,118
Total fund balance		\$ 7,290,222	\$ 7,315,998

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

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

**August 31, 2022**

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and investments	<u>\$ 2,671,445</u>	<u>\$ 1,020,636</u>	<u>\$ 3,113,665</u>	<u>\$ 6,805,746</u>
<b>FUND BALANCES</b>				
Assigned for:				
Employee benefits	\$ -	\$ -	\$ 3,113,665	\$ 3,113,665
Extracurricular activities	2,671,445	-	-	2,671,445
Contingencies	<u>-</u>	<u>1,020,636</u>	<u>-</u>	<u>1,020,636</u>
Total fund balances	<u>\$ 2,671,445</u>	<u>\$ 1,020,636</u>	<u>\$ 3,113,665</u>	<u>\$ 6,805,746</u>

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**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, 2022**

	<u>Activity Fund</u>	<u>Contingency Fund</u>	<u>Employee Benefit Fund</u>	<u>Total</u>
<b>RECEIPTS</b>				
Interest on investments	\$ -	\$ 4,336	\$ 12,133	\$ 16,469
Extracurricular activities	2,891,557	-	-	2,891,557
Transfers from General Fund	423,301	-	-	423,301
Total receipts	3,314,858	4,336	12,133	3,331,327
<b>DISBURSEMENTS</b>				
Unemployment benefits	-	-	10,181	10,181
Compensation settlement	-	51,924	-	51,924
Extracurricular activities	3,122,496	-	-	3,122,496
Total disbursements	3,122,496	51,924	10,181	3,184,601
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	192,362	(47,588)	1,952	146,726
Fund balances - August 31, 2021	2,479,083	1,068,224	3,111,713	6,659,020
Fund balances - August 31, 2022	\$ 2,671,445	\$ 1,020,636	\$ 3,113,665	\$ 6,805,746

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

**Year ended August 31, 2022**

	<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	\$ -	\$ 26,380	\$ 26,355	\$ 25
Associate Superintendent:				
CCC - AP Courses	156,237	144,515	224,756	75,996
Circle of Friends	1,288	300	-	1,588
General	19,577	593	1,228	18,942
Jean's Day	235	683	570	348
Chief Transformation Officer				
General	4,250	-	819	3,431
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	5,717	5,717	4
Special projects	9,112	-	-	9,112
Workforce Development - Coffee Shop	(280)	11,486	7,276	3,930
Suicide Prevention Project	1,543	-	-	1,543
Grant - Sertoma Club	7,628	-	-	7,628
Executive Director of Information Technology:				
Courtesy	652	-	-	652
General	15,968	-	-	15,968
Sale and Purchase of Computers	197,215	-	-	197,215
iPad Service Contracts and Repairs	34,237	32,293	42,252	24,278
Microsoft Grant	8,102	-	-	8,102
Coordinator of District Music Program:				
District K-8 Music	1	2,980	2,978	3
GIPS Children's Choir	973	550	714	809
Chief Financial Officer:				
Classroom Mini Grants	41	76,171	75,254	958
General	603,284	605,850	115,674	1,093,460
<b>Total Districtwide</b>	<b><u>\$ 1,080,434</u></b>	<b><u>\$ 907,518</u></b>	<b><u>\$ 503,644</u></b>	<b><u>\$ 1,484,308</u></b>
<u>022 Early Learning Center:</u>				
Building Principal:				
Courtesy	\$ 234	\$ 560	\$ 680	\$ 114
General	31,753	7,292	5,680	33,365
<b>Total Early Learning Center</b>	<b><u>\$ 31,987</u></b>	<b><u>\$ 7,852</u></b>	<b><u>\$ 6,360</u></b>	<b><u>\$ 33,479</u></b>

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

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

**Year ended August 31, 2022**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<b>003 Newell Elementary:</b>				
Building Principal:				
Courtesy	\$ 666	\$ 404	\$ 576	\$ 494
General	50,106	5,434	4,079	51,461
PTA or PTO	487	-	13	474
Student Council	347	-	-	347
<b>Total Newell Elementary</b>	<b><u>\$ 51,606</u></b>	<b><u>\$ 5,838</u></b>	<b><u>\$ 4,668</u></b>	<b><u>\$ 52,776</u></b>
<b>005 Gates Elementary:</b>				
Building Principal:				
Courtesy	\$ 920	\$ -	\$ 453	\$ 467
General	18,464	5,235	457	23,242
Student Council	2,037	-	-	2,037
<b>Total Gates Elementary</b>	<b><u>\$ 21,421</u></b>	<b><u>\$ 5,235</u></b>	<b><u>\$ 910</u></b>	<b><u>\$ 25,746</u></b>
<b>006 Dodge Elementary:</b>				
Building Principal:				
Courtesy	\$ 88	\$ -	\$ -	\$ 88
Facility rental	25	-	-	25
General	46,864	12,240	6,077	53,027
MCREL ELA project	2,176	-	-	2,176
PTA or PTO	5,187	2,604	2,717	5,074
Student Council	815	-	-	815
<b>Total Dodge Elementary</b>	<b><u>\$ 55,155</u></b>	<b><u>\$ 14,844</u></b>	<b><u>\$ 8,794</u></b>	<b><u>\$ 61,205</u></b>
<b>012 Starr Elementary:</b>				
Building Principal:				
Character Education	\$ 3,694	\$ 576	\$ 48	\$ 4,222
Courtesy	438	-	29	409
General	45,579	13,571	2,832	56,318
PTA	7,416	2,718	3,237	6,897
<b>Total Starr Elementary</b>	<b><u>\$ 57,127</u></b>	<b><u>\$ 16,865</u></b>	<b><u>\$ 6,146</u></b>	<b><u>\$ 67,846</u></b>
<b>007 Howard Elementary:</b>				
Building Principal:				
Action for Healthy Kids	\$ 3,955	\$ 885	\$ 2,110	\$ 2,730
Grade 4	317	-	-	317
Courtesy	883	-	-	883
Facility rental	2,652	-	-	2,652
General	45,324	4,158	9,008	40,474
Grade 5	37	-	-	37
Lounge	89	-	-	89
PTA or PTO	2,758	10,000	2,814	9,944
Popcorn sales	59	-	59	-
Student Council	1,668	-	-	1,668
<b>Total Howard Elementary</b>	<b><u>\$ 57,742</u></b>	<b><u>\$ 15,043</u></b>	<b><u>\$ 13,991</u></b>	<b><u>\$ 58,794</u></b>

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

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<b><u>008 Jefferson Elementary:</u></b>				
Building Principal:				
All-Star Gentleman Group	\$ 3,548	\$ 364	\$ 1,622	\$ 2,290
Books	2,794	46	-	2,840
Facility rental	117	-	-	117
General	26,638	10,361	2,655	34,344
Grade 4	272	38	178	132
Lounge	28	-	12	16
PTA or PTO	10,318	12,685	5,112	17,891
Special Projects	5,000	-	-	5,000
Student Council	46	-	-	46
<b>Total Jefferson Elementary</b>	<b><u>\$ 48,761</u></b>	<b><u>\$ 23,494</u></b>	<b><u>\$ 9,579</u></b>	<b><u>\$ 62,676</u></b>
<b><u>013 Knickrehm Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 435	\$ 21	\$ 306	\$ 150
Garden Club	161	-	-	161
General	44,657	4,231	5,970	42,918
PTA or PTO	55	285	340	-
Student Council	917	-	217	700
<b>Total Knickrehm Elementary</b>	<b><u>\$ 46,225</u></b>	<b><u>\$ 4,537</u></b>	<b><u>\$ 6,833</u></b>	<b><u>\$ 43,929</u></b>
<b><u>009 Lincoln Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 227	\$ -	\$ 26	\$ 201
Field trips	126	800	399	527
General	25,369	7,268	9,637	23,000
PTA or PTO	170	-	44	126
Student Council	859	-	859	-
<b>Total Lincoln Elementary</b>	<b><u>\$ 26,751</u></b>	<b><u>\$ 8,068</u></b>	<b><u>\$ 10,965</u></b>	<b><u>\$ 23,854</u></b>
<b><u>015 Seedling Mile Elementary:</u></b>				
Building Principal:				
Courtesy	\$ 13	\$ -	\$ -	\$ 13
Facility rental	417	-	-	417
General	15,131	5,291	1,415	19,007
PTA or PTO	7,521	7,701	4,908	10,314
<b>Total Seedling Mile Elementary</b>	<b><u>\$ 23,082</u></b>	<b><u>\$ 12,992</u></b>	<b><u>\$ 6,323</u></b>	<b><u>\$ 29,751</u></b>
<b><u>016 Stolley Park Elementary:</u></b>				
Building Principal:				
Character Education	\$ 219	\$ 300	\$ 222	\$ 297
Facility rental	1,134	-	-	1,134
General	34,270	3,767	5,883	32,154
<b>Total Stolley Park Elementary</b>	<b><u>\$ 35,623</u></b>	<b><u>\$ 4,067</u></b>	<b><u>\$ 6,105</u></b>	<b><u>\$ 33,585</u></b>

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

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

**Year ended August 31, 2022**

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements and Transfers Out</u>	<u>Ending Balance</u>
<u>010 Wasmer Elementary:</u>				
Building Principal:				
Courtesy	\$ 458	\$ -	\$ 144	\$ 314
General	61,438	7,706	12,381	56,763
PTA or PTO	5,347	4,973	8,268	2,052
<b>Total Wasmer Elementary</b>	<b><u>\$ 67,243</u></b>	<b><u>\$ 12,679</u></b>	<b><u>\$ 20,793</u></b>	<b><u>\$ 59,129</u></b>
<u>011 West Lawn Elementary:</u>				
Building Principal:				
Adopt-A-School	\$ 1,873	\$ -	\$ -	\$ 1,873
Character education	413	-	-	413
Courtesy	1,670	220	488	1,402
General	18,832	1,831	3,461	17,202
Museum Madness	177	-	-	177
PTA/PTO/PAB	5,276	3,195	4,652	3,819
Popcorn sales	1,424	-	346	1,078
Grant - AAA	550	-	-	550
<b>Total West Lawn Elementary</b>	<b><u>\$ 30,215</u></b>	<b><u>\$ 5,246</u></b>	<b><u>\$ 8,947</u></b>	<b><u>\$ 26,514</u></b>
<u>017 Shoemaker Elementary:</u>				
Building Principal:				
Circle of Friends	\$ -	\$ 300	\$ 300	\$ -
Grade 4	9	300	128	181
Grade 5	16	-	-	16
Courtesy	24	-	-	24
Facility rental	4,520	-	-	4,520
General	17,820	7,087	7,130	17,777
PTA or PTO	6,617	15,717	6,347	15,987
Student ambassadors	288	-	-	288
<b>Total Shoemaker Elementary</b>	<b><u>\$ 29,294</u></b>	<b><u>\$ 23,404</u></b>	<b><u>\$ 13,905</u></b>	<b><u>\$ 38,793</u></b>
<u>018 Engleman Elementary:</u>				
Building Principal:				
General	\$ 26,096	\$ 20,235	\$ 16,653	\$ 29,678
<b>Total Engleman Elementary</b>	<b><u>\$ 26,096</u></b>	<b><u>\$ 20,235</u></b>	<b><u>\$ 16,653</u></b>	<b><u>\$ 29,678</u></b>

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

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

**Year ended August 31, 2022**

	<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	\$ 4,461	\$ 4,683	\$ 678
Educators Rising Chapter	75	-	-	75
Facility rental	390	21,749	19,891	2,248
Fellowship of Christian Athletes	300	-	-	300
Fines	9,189	7,485	15,061	1,613
Friends of Rachel	517	-	-	517
General	186,880	44,702	107,137	124,445
Groundwater Festival	235	-	-	235
Hulagan's	2	-	-	2
Mariachi Band	756	-	-	756
Pop	2,752	-	1,100	1,652
GISH Staff Project	2,857	-	-	2,857
Grant - \$50 to Fail	86	-	-	86
Gay-Straight Alliance	359	3,414	3,773	-
Academy of Freshman Exploration	-	3,000	461	2,539
Academy of Business & Communication	-	1,000	184	816
Academy of Medical Sciences	-	1,500	-	1,500
Total Building Principal	205,298	87,311	152,290	140,319
Activities Director:				
Art Department - Fees	259	-	31	228
Astronomy Club	129	-	-	129
Graphic Arts Design	244	350	-	594
Band	4,086	48,653	52,739	-
Cheerleaders	32,908	33,593	51,834	14,667
Cheerleaders - clinic	4,082	10,699	12,644	2,137
Class of Seniors	160	56,297	56,457	-
Concessions	-	3,546	2,934	612
Counseling Dept.	774	1,239	-	2,013
Debate	480	1,710	-	2,190
Drama	396	4,084	4,423	57

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

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

**Year ended August 31, 2022**

	<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	5,828	9,155	14,800	183
Islander Wrestling	109	5,033	5,142	-
JROTC - Clinic	3,811	7,353	8,065	3,099
Key Club	1	-	-	1
Multi-Media Production	400	-	-	400
Library/media	698	3,352	3,900	150
European Explorers	832	2,600	3,235	197
Memory Book	892	15,535	16,332	95
Multicultural Club	4	-	-	4
National Honor Society	654	700	29	1,325
NSAA	1,412	5,371	5,111	1,672
One-act plays	2,342	-	-	2,342
Orchestra	398	4,697	3,374	1,721
Physical education	286	6,535	6,726	95
Robotics	470	3,100	3,140	430
SADD	1,995	2,281	2,348	1,928
Speech	438	10,979	8,978	2,439
Spirit Set	16,514	31,757	46,792	1,479
Spring musical	1,852	37,090	38,942	-
Student Council	127	33,752	31,640	2,239
Testing	2,345	-	-	2,345
Vocal music	164	9,365	9,442	87
Vocal - Show Choir	2,090	28,448	30,533	5
Gay-Straight Alliance	126	4,000	318	3,808
Athletics	6,634	91,159	88,646	9,147
West Gym Scoreboards	70,999	38,250	105,000	4,249
Memorial Stadium Display Scoreboards	(450,468)	90,000	-	(360,468)

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

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

**Year ended August 31, 2022**

	<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	788	7,738	8,517	9
Summer clinic - girls BB	4,626	12,343	14,917	2,052
Summer clinic - volleyball	11,576	37,429	29,379	19,626
Summer clinic - football	2,424	43,902	46,326	-
Summer clinic - girls soccer	4,354	9,500	8,944	4,910
Softball clinic	10,970	28,858	33,743	6,085
Summer clinic - track	2,835	4,133	4,094	2,874
Summer clinic - swimming	1,173	3,967	4,146	994
Summer clinic - tennis	1,474	3,563	1,787	3,250
Summer clinic - boys bowling	-	182	182	-
Summer clinic - girls bowling	-	183	183	-
Summer clinic - boys soccer	378	2,413	2,032	759
Summer clinic - girls wrestling	-	10,009	10,009	-
Cross country	-	11,450	11,361	89
Cross country clinic	424	947	1,320	51
Unified track clinic	-	800	724	76
Youth football	6,965	14,815	21,748	32
Football	4,904	81,501	84,856	1,549
Baseball	14,495	30,059	22,389	22,165
Baseball clinic	18,728	820	17,598	1,950
Golf clinic - boys & girls	8	45	50	3
Golf - girls	2	4,485	3,088	1,399
Softball	670	61,946	62,616	-
Tennis - boys	92	4,300	4,346	46
Volleyball	252	20,742	20,994	-
Bowling - boys	-	2,958	2,958	-
Bowling - girls	-	2,023	2,023	-
Wrestling - boys	10,757	25,251	30,467	5,541
Wrestling - girls	-	11,025	11,025	-
Basketball - boys	458	34,690	35,075	73
Basketball - girls	458	22,235	22,658	35
Basketball - intramural - boys	3,850	-	2,740	1,110
Swimming	1,550	39,680	38,641	2,589
Track	251	82,785	83,036	-
Golf - boys	37	12,106	12,130	13
Tennis	547	10,491	10,967	71
Unified sports	2,612	9,409	12,021	-
Soccer	11,032	23,351	34,383	-
Total Activities Director	<u>(165,337)</u>	<u>1,272,817</u>	<u>1,327,028</u>	<u>(219,548)</u>
<b>Total Senior High</b>	<b><u>\$ 39,961</u></b>	<b><u>\$ 1,360,128</u></b>	<b><u>\$ 1,479,318</u></b>	<b><u>\$ (79,229)</u></b>

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

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

**Year ended August 31, 2022**

	<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 Director of Information Technology				
iPad Service Contracts and Repairs	\$ 2,475	\$ -	\$ -	\$ 2,475
Building Principal:				
Show Choir	24	5,657	5,655	26
Art	236	-	-	236
Band	225	200	-	425
6th Grade	9,648	-	4,659	4,989
7th Grade	352	-	-	352
8th Grade	2,942	-	717	2,225
Concessions	688	16,190	11,038	5,840
Exploratory - Purple	706	-	-	706
Drama	1,697	-	-	1,697
Equipment and Facility Rental	1,881	-	-	1,881
Fundraiser	342	-	-	342
General	26,115	5,329	17,602	13,842
Hulas - Student Store	62	-	-	62
Library/media	2,797	4,163	3,828	3,132
Physical education	111	-	-	111
Student Council	3,414	5,109	3,244	5,279
Vocal Music	6,718	-	-	6,718
Washington, D.C., trip	869	1,080	1,080	869
Athletics	5,076	77,385	82,461	-
<b>Total Barr Middle School</b>	<u><u>\$ 66,378</u></u>	<u><u>\$ 115,113</u></u>	<u><u>\$ 130,284</u></u>	<u><u>\$ 51,207</u></u>

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

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

**Year ended August 31, 2022**

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	Disbursements and <u>Transfers Out</u>	Ending <u>Balance</u>
<u>004 Walnut Middle School:</u>				
Building Principal:				
Show Choir	\$ 928	\$ 1,540	\$ 1,461	\$ 1,007
Art	3,888	-	-	3,888
Character Education	1	-	-	1
Team 6A	6,324	589	464	6,449
Team 6B	599	416	547	468
Team 6C	293	73	-	366
Team 7A	1,778	3,409	2,599	2,588
Team 7B	428	-	-	428
Team 8A	123	-	-	123
Team 8B	-	94	94	-
Concessions	26,626	10,814	10,580	26,860
Courtesy	102	95	-	197
Facility rental	863	-	-	863
Future Fisherman Grant	505	-	-	505
Fundraiser	5,045	-	-	5,045
General	144,041	14,368	67,334	91,075
Home Economics	5,851	-	426	5,425
Library/media	841	939	775	1,005
Memory	857	3,355	3,340	872
Newcomers	1,568	811	688	1,691
Orchestra	6,563	1,615	1,052	7,126
Physical education	17,544	-	-	17,544
Financial literacy	1,534	-	49	1,485
Southard Grant	1,592	-	267	1,325
Staff inservice	565	-	-	565
Student Council	2	-	-	2
Vocal music	4,817	-	1,263	3,554
Washington, D.C., trip	16,017	17,765	22,105	11,677
Grant - Wells Fargo	1,103	-	-	1,103
Athletics	-	83,357	83,357	-
Soccer - Boys & Girls	-	300	213	87
<b>Total Walnut Middle School</b>	<b><u>\$ 250,398</u></b>	<b><u>\$ 139,540</u></b>	<b><u>\$ 196,614</u></b>	<b><u>\$ 193,324</u></b>

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

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

**Year ended August 31, 2022**

	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	\$ 2,840	\$ -	\$ 3,087
Character education	202	102	102	202
Concessions	429	9,402	8,830	1,001
Courtesy	541	-	-	541
Facility rental	500	184	184	500
General	33,725	10,123	35,914	7,934
Grade 6	404	710	900	214
Grade 7	3,770	-	3,270	500
Grade 8	880	-	380	500
Hula's - Student Store	281	-	180	101
Library	188	162	150	200
Memory Book	5,237	7,310	9,521	3,026
Music	8,280	-	2,771	5,509
Skills academy	525	-	-	525
Washington, D.C., trip	4	-	-	4
Athletics	2,889	86,384	89,273	-
Soccer - Boys & Girls	7	-	-	7
<b>Total Westridge Middle School</b>	<b>\$ 58,109</b>	<b>\$ 117,217</b>	<b>\$ 151,475</b>	<b>\$ 23,851</b>
<u>025 - Career Pathways Institute:</u>				
Building Principal:				
Construction Project	\$ 283,995	\$ 431,736	\$ 458,886	\$ 256,845
FBLA	(520)	8,249	7,471	258
General	52,756	388	12,480	40,664
Family & Consumer Science	4,973	-	-	4,973
Medical Pathways - HOSA	238	1,474	1,712	-
SkillsUSA	13,967	21,199	11,365	23,801
Automotive	-	12,541	12,457	84
Manufacturing	3,009	100	1,600	1,509
Construction	-	2,944	2,911	33
Academy of Engineering & Technology	-	4,800	1,742	3,058
Academy of Technical Sciences	-	985	689	296
<b>Total Career Pathways Institute</b>	<b>\$ 358,418</b>	<b>\$ 484,416</b>	<b>\$ 511,313</b>	<b>\$ 331,521</b>
<u>023 - Success Academy:</u>				
Building Principal:				
General	<b>\$ 12,592</b>	<b>\$ 4,755</b>	<b>\$ 3,603</b>	<b>\$ 13,744</b>
<u>031 - Wyandotte Learning Center</u>				
Building Principal:				
General	\$ 4,850	\$ 22	\$ 908	\$ 3,964
FCCLA	(385)	4,750	4,365	-
Academy of Ed, Law, & Public Safety	-	1,000	-	1,000
<b>Total Wyandotte Learning Center</b>	<b>\$ 4,465</b>	<b>\$ 5,772</b>	<b>\$ 5,273</b>	<b>\$ 4,964</b>
<b>TOTAL ACTIVITY FUND</b>	<b>\$ 2,479,083</b>	<b>\$ 3,314,858</b>	<b>\$ 3,122,496</b>	<b>\$ 2,671,445</b>

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

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

**Year ended August 31, 2022  
(Unaudited)**

	General <u>Fund</u>	Bond <u>Fund</u>	Building <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
Balance - August 31, 2021	\$ 11,158,605	\$ 1,830,627	\$ 103,311	\$ 309,932
Receipts:				
Property taxes	35,262,553	5,684,992	339,040	1,017,115
Motor vehicle tax	4,145,999	-	-	-
Homestead allocation	1,524,564	245,667	14,659	43,978
Pro-rate motor vehicle	125,653	20,614	1,208	3,625
In-lieu-of tax	19,468	3,066	183	548
Interest	83,867	14,220	806	2,418
Fines and licenses	745,932	-	-	-
Carline	17,372	2,802	167	501
Property tax credit	<u>1,809,011</u>	<u>290,536</u>	<u>17,394</u>	<u>52,183</u>
Total receipts	<u>43,734,419</u>	<u>6,261,897</u>	<u>373,457</u>	<u>1,120,368</u>
Total to be accounted for	54,893,024	8,092,524	476,768	1,430,300
Disbursements:				
To School District	43,035,516	6,255,953	366,818	1,100,450
Treasurers' fees	<u>368,710</u>	<u>59,453</u>	<u>3,545</u>	<u>10,636</u>
Total disbursements	<u>43,404,226</u>	<u>6,315,406</u>	<u>370,363</u>	<u>1,111,086</u>
Balance - August 31, 2022	<u>\$ 11,488,798</u>	<u>\$ 1,777,118</u>	<u>\$ 106,405</u>	<u>\$ 319,214</u>

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

**COMPARATIVE STATISTICAL DATA FROM ANNUAL FINANCIAL REPORTS**

**For the years ended August 31, 2022 - 2013  
(Unaudited)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed Value of School District Current Property Tax	\$ 3,747,729,438	\$ 3,525,325,966	\$ 3,350,965,335	\$ 3,243,539,584
Budgeted - General Fund	\$ 38,976,388	\$ 36,663,407	\$ 34,850,056	\$ 33,732,828
Average Daily Attendance (ADA)	8,361	8,485	8,671	8,755
Average Daily Membership (ADM)	9,159	9,205	9,259	9,362
Total Value of Plant and Contents	\$ 496,234,945	\$ 457,026,560	\$ 422,996,986	\$ 395,945,937
Annual Depreciation of Plant and Contents (3% of Value)	\$ 14,887,048	\$ 13,710,797	\$ 12,689,910	\$ 11,878,378
Total Adjusted Current Expense	<u>104,564,486</u>	<u>103,321,184</u>	<u>100,769,492</u>	<u>99,175,670</u>
Total Annual Cost	\$ 119,451,534	\$ 117,031,981	\$ 113,459,402	\$ 111,054,048
Annual Cost Per Pupil - ADA	\$ 14,287	\$ 13,793	\$ 13,085	\$ 12,685
Annual Cost Per Pupil - ADM	\$ 13,042	\$ 12,714	\$ 12,254	\$ 11,862

**MISCELLANEOUS DATA - At Annual Cost Per Pupil (ADM)**

**RECEIPTS**

Local	\$ 4,349	\$ 4,336	\$ 3,961	\$ 3,755
County	73	75	66	65
State	7,566	7,633	7,411	7,054
Federal	1,842	674	924	916
Other	-	15	1	8
	<u>13,830</u>	<u>12,733</u>	<u>12,363</u>	<u>11,798</u>
Total Receipts for Year	13,830	12,733	12,363	11,798

**EXPENDITURES**

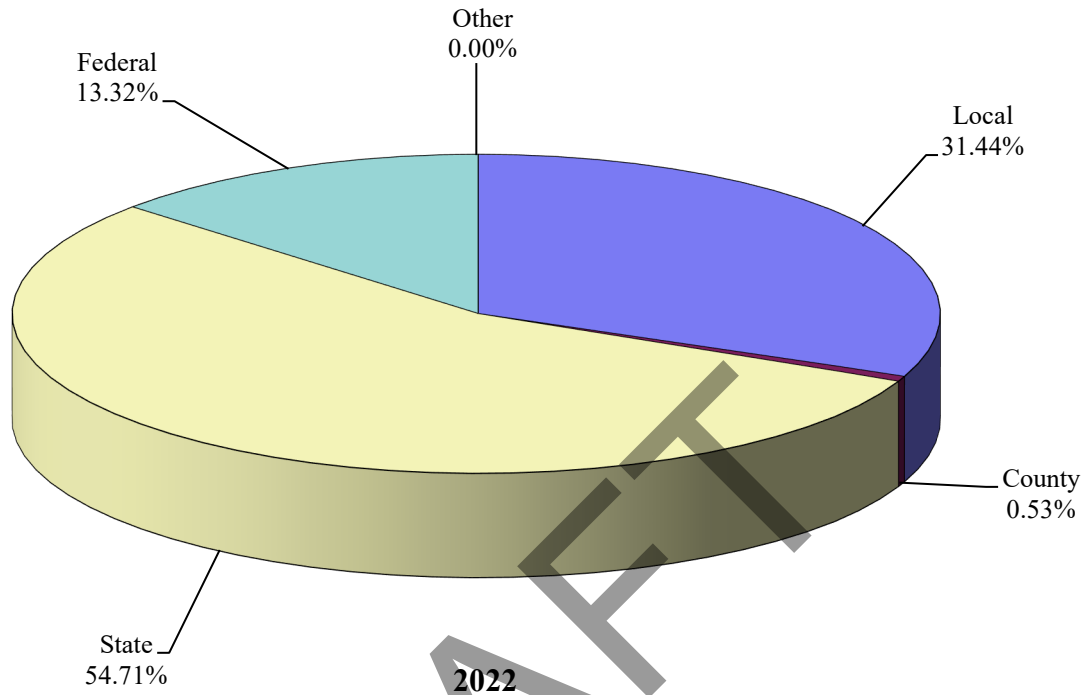
Instruction	8,166	8,113	8,065	7,643
Support Services	1,073	1,158	1,044	973
Administration	1,029	1,050	981	847
Operation and Maintenance of Plant	1,344	1,200	1,309	1,521
Pupil Transportation	106	50	53	67
State/Federal/Other	1,814	1,292	955	841
	<u>13,532</u>	<u>12,863</u>	<u>12,407</u>	<u>11,892</u>
Total Expenditures for Year	13,532	12,863	12,407	11,892

**RECEIPTS OVER (UNDER)  
EXPENDITURES PAID**

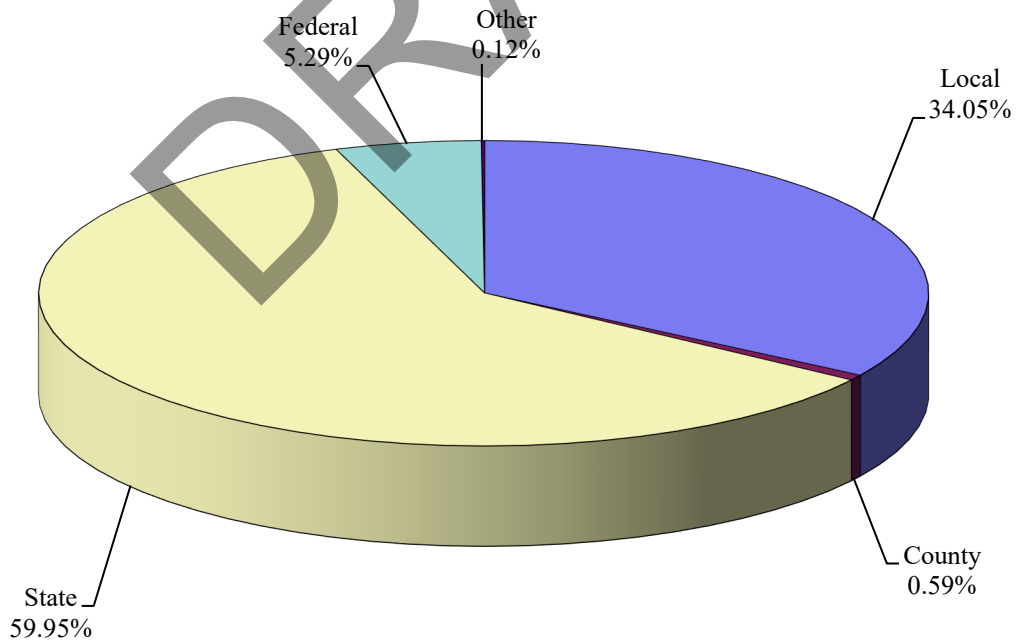
	<u>\$ 298</u>	<u>\$ (130)</u>	<u>\$ (44)</u>	<u>\$ (94)</u>
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<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,104,882,584	\$ 3,050,120,816	\$ 2,938,020,328	\$ 2,763,011,452	\$ 2,669,698,545	\$ 2,609,831,071
\$ 32,290,794	\$ 31,721,271	\$ 30,555,426	\$ 28,735,319	\$ 27,764,878	\$ 27,142,256
8,688	8,733	8,644	8,457	8,325	8,229
9,251	9,266	9,129	8,959	8,783	8,613
\$ 401,000,000	\$ 371,500,000	\$ 350,000,000	\$ 338,000,000	\$ 331,400,000	\$ 320,000,000
\$ 12,030,000	\$ 11,145,000	\$ 10,500,000	\$ 10,140,000	\$ 9,942,000	\$ 9,600,000
91,785,554	92,505,591	88,016,770	83,011,060	82,668,629	78,091,496
<u>\$ 103,815,554</u>	<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>
\$ 11,950	\$ 11,869	\$ 11,398	\$ 11,015	\$ 11,124	\$ 10,656
\$ 11,222	\$ 11,187	\$ 10,791	\$ 10,398	\$ 10,545	\$ 10,181
\$ 3,583	\$ 3,676	\$ 3,456	\$ 3,346	\$ 3,246	\$ 3,477
79	99	108	99	98	93
7,039	6,658	6,258	5,963	5,969	6,140
622	632	620	527	577	850
<u>3</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,326	11,066	10,442	9,935	9,890	10,560
7,866	7,772	7,368	6,829	6,936	6,631
599	604	705	768	751	756
748	775	700	695	676	663
989	940	855	959	1,246	1,369
76	59	57	55	57	58
<u>910</u>	<u>843</u>	<u>698</u>	<u>700</u>	<u>740</u>	<u>849</u>
<u>11,188</u>	<u>10,993</u>	<u>10,383</u>	<u>10,006</u>	<u>10,406</u>	<u>10,326</u>
<u>\$ 138</u>	<u>\$ 73</u>	<u>\$ 59</u>	<u>\$ (71)</u>	<u>\$ (516)</u>	<u>\$ 234</u>

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

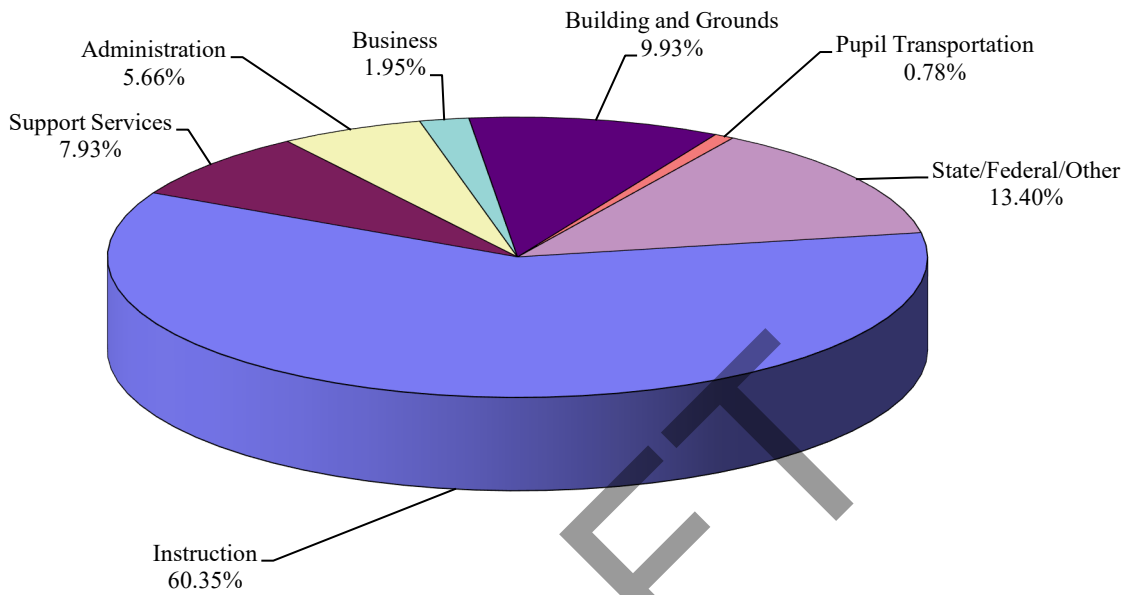


**2022**

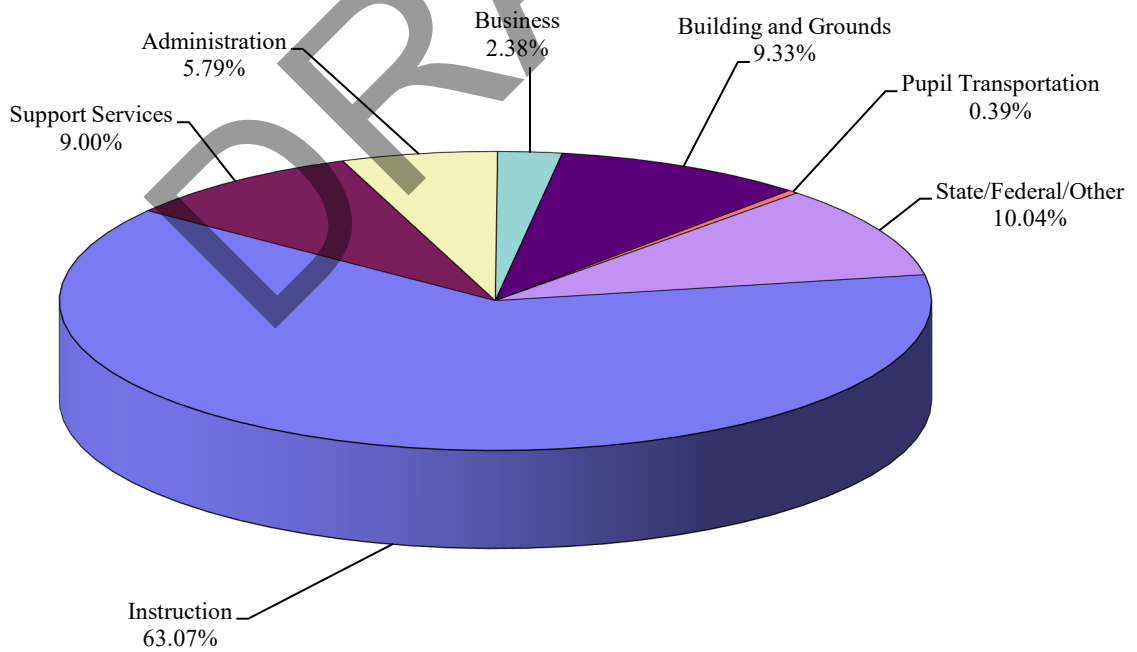


**2021**

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

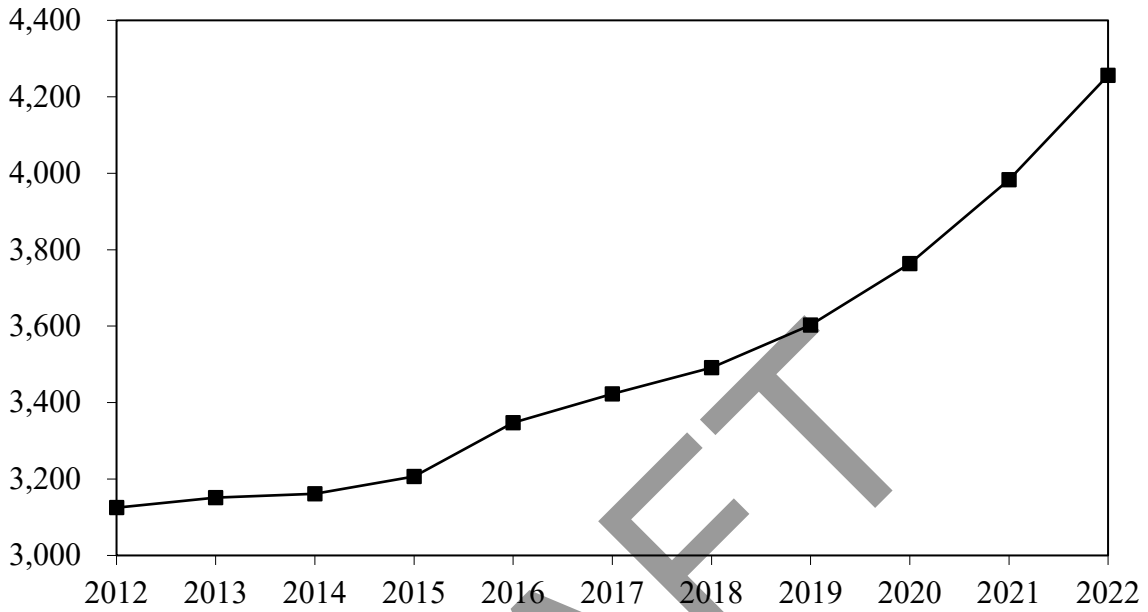


**2022**

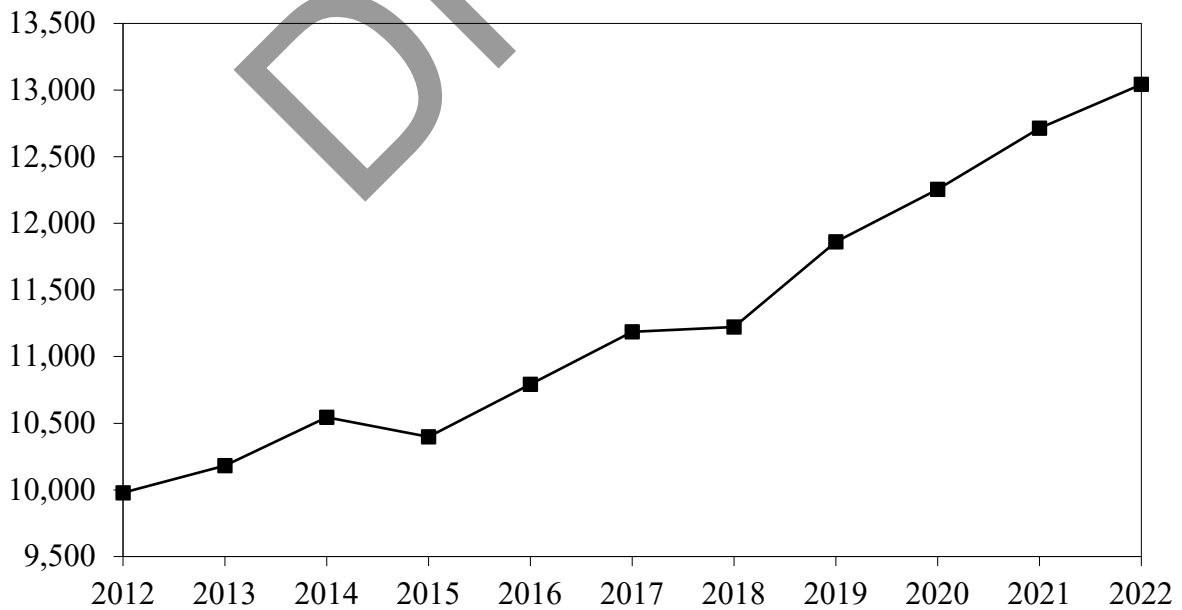


**2021**

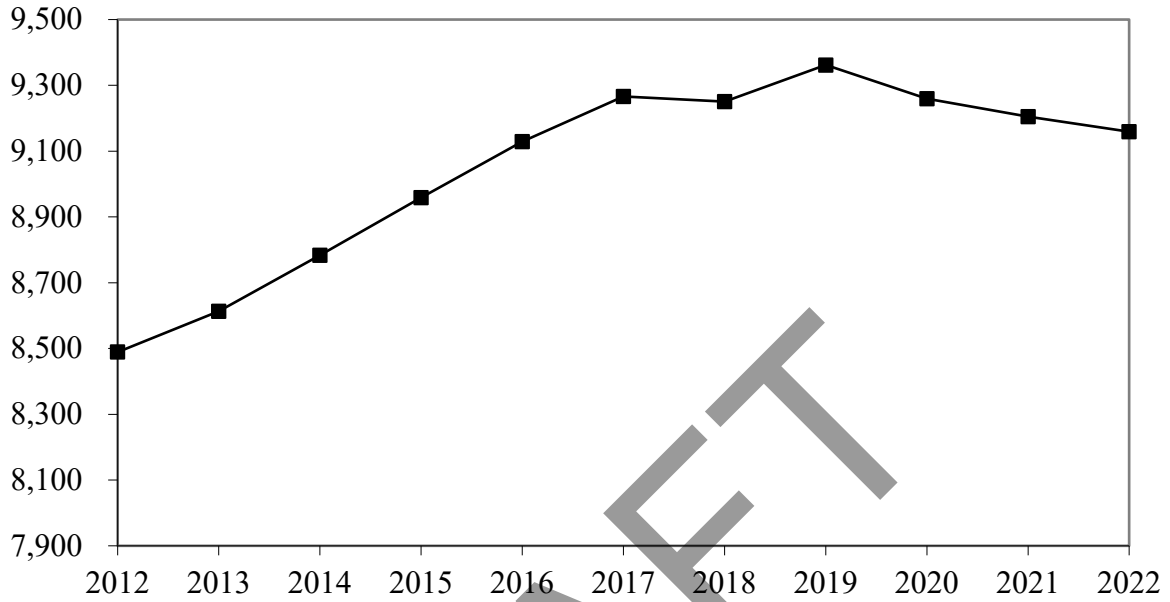
**GRAND ISLAND PUBLIC SCHOOLS  
BUDGETED PROPERTY TAX PER STUDENT - GENERAL FUND  
Years Ended August 31, 2012 through 2022**



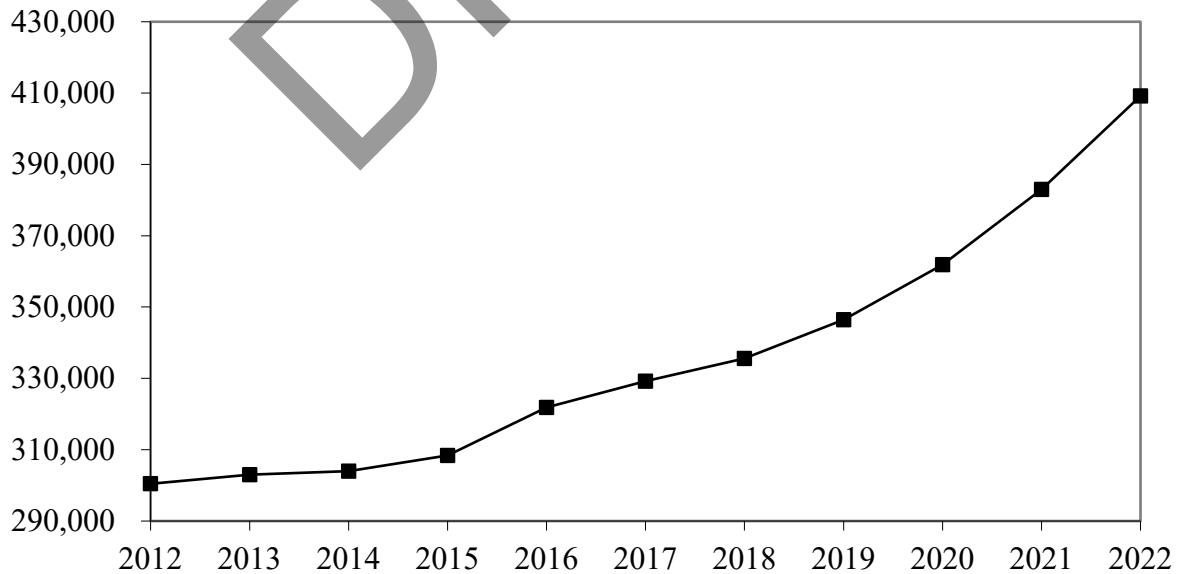
**ANNUAL COST PER STUDENT  
Years Ended August 31, 2012 through 2022**



**GRAND ISLAND PUBLIC SCHOOLS  
AVERAGE DAILY MEMBERSHIP  
Years Ended August 31, 2012 through 2022**



**ASSESSED VALUE PER STUDENT  
Years Ended August 31, 2012 through 2022**



**SINGLE AUDIT REPORTS**

DRAFT

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended August 31, 2022**

<u>Federal Grantor and Program Title</u>	<u>Federal AL Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<b><u>Department of Education</u></b>			
Direct Award:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	n/a	\$ 1,100,238 *
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.173	40-0002-000	19,208
COVID-19 - Special Education - Grants to States	84.173X	40-0002-000	11,222
Special Education - Preschool Grants	84.027	40-0002-000	2,485,499
COVID-19 - Special Education - Preschool Grants	84.027X	40-0002-000	114,609
Total Special Education (IDEA) Cluster			<u>2,630,538</u>
Title I Grants to Local Educational Agencies	84.010	40-0002-000	2,774,711 *
Migrant Education - State Grant Program	84.011	40-0002-000	310,422
Special Education - Grants for Infants and Families	84.181	40-0002-000	24,757
Career and Technical Education - Basic Grants to States	84.048	40-0002-000	128,635
Education for Homeless Children and Youth	84.196	40-0002-000	28,803
Special Education - State Personnel Development	84.323	40-0002-000	1,476
Student Support and Academic Enrichment Program	84.424	40-0002-000	161,929
COVID-19 - Education Stabilization Fund:			
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	40-0002-000	3,665,717 *
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	40-0002-000	3,523,009 *
COVID-19 - ARP ESSER - Homeless Children and Youth	84.425W	40-0002-000	23,786 *
Total COVID-19 - Education Stabilization Fund			<u>7,212,512</u>
Supporting Effective Instruction - State Grants	84.367	40-0002-000	342,320
English Language Acquisition - State Grants	84.365	40-0002-000	255,338 *
Total Passed Through Nebraska Department of Education			<u>13,871,441</u>
Passed Through National Center for Families Learning:			
State Family Engagement Centers	84.310	47-6003169	21,141
Total Department of Education			<u>14,992,820</u>
<b><u>Department of Agriculture</u></b>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	40-0002-000	1,207,859
National School Lunch Program	10.555	40-0002-000	5,117,348
Fresh Fruit and Vegetable Program	10.582	40-0002-000	79,999
Summer Food Service Program for Children	10.559	40-0002-000	146,810
Total Passed Through Nebraska Department of Education			<u>6,552,016</u>
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program (note B)	10.555	47-6003169	483,175
Total Child Nutrition Cluster			<u>7,035,191</u>
<b><u>Department of Health and Human Services</u></b>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6003169	121,774
Total Expenditures of Federal Awards			<u>\$ 22,149,785</u>

\*Major Programs

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued**

**Year ended August 31, 2022**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards 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.

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**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, 2022, 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 27, 2022. 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.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of 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

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 or significant deficiencies may exist that have not been identified.

### **Report on 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 statements. 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.

Grand Island, Nebraska  
October 27, 2022

**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

**Report on Compliance for Each Major Federal Program**

**Qualified and Unmodified Opinions**

We have audited Hall County School District #2’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Hall County School District #2’s major federal programs for the year ended August 31, 2022. 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.

*Qualified Opinion on COVID-19 Education Stabilization Fund (AL #84.425)*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Hall County School District #2 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on COVID-19 Education Stabilization Fund (AL #84.425) for the year ended August 31, 2022.

*Unmodified Opinion on Each of the Other Major Federal Programs*

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 other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2022.

**Basis for Qualified and Unmodified Opinions**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hall County School District #2 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hall County School District #2's compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinion on COVID-19 Education Stabilization Fund (AL #84.425)*

As described in the accompanying schedule of findings and questioned costs, Hall County School District #2 did not comply with requirements regarding Assistance Listing #84.425 COVID-19 Education Stabilization Fund as described in finding number 2022-001 for Procurement and Suspension and Debarment.

Compliance with such requirements is necessary, in our opinion, for Hall County School District #2 to comply with the requirements applicable to that program.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hall County School District #2's federal programs.

#### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hall County School District #2's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hall County School District #2's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hall County School District #2's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hall County School District #2's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Hall County School District #2's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Other Matters**

*Government Auditing Standards* requires the auditor to perform limited procedures on Hall County School District #2's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Hall County School District #2's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

*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 a 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-002 to be a material weakness.

*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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Hall County School District #2's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Hall County School District #2's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Grand Island, Nebraska  
October 27, 2022

DRAFT

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Year ended August 31, 2022**

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, 2022 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 disclosed one material weakness in the internal control over major programs for Grand Island Public Schools.
  - (v) A qualified opinion was issued on compliance for Assistance Listing #84.425 COVID-19 Education Stabilization Fund and unmodified opinions were issued for each of the other major Federal programs.
  - (vi) The audit disclosed two audit findings which we are required to report under 2 CFR section 200.516(a).
  - (vii) Major Programs: AL #84.425 – COVID-19 - Education Stabilization Fund (AL #84.425D – COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER), AL #84.425U – COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER), and AL #84.425W – COVID-19 – APR ESSER – Homeless Children and Youth); AL #84.334 – Gaining Early Awareness and Readiness for Undergraduate Programs; AL #84.010 – Title I Grants to Local Educational Agencies; and AL #84.365 – English Language Acquisition – State Grants.
  - (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

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued**

**Year ended August 31, 2022**

3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

2022-001 – Noncompliance with Requirements over Major Program and Resulting Findings & Questioned Costs

Program Information:

Federal Agency: U.S. Department of Education (passed through the Nebraska Department of Education)

Federal Program Title: COVID-19 – Education Stabilization Fund (AL #84.425)

Compliance Requirement – Procurement and Suspension and Debarment

Grant Award Period: September 1, 2021 through August 31, 2022

Questioned Cost: \$105,273

Condition: The District did not comply with small purchase procedures required by 2 CFR section 200.320(b), so they were reimbursed by Nebraska Department of Education (NDE) for a \$105,273 claim submitted for the COVID-19 – Education Stabilization Fund program.

Criteria: The District should ensure that all claims meet compliance requirements before they are submitted for reimbursement.

Cause: District personnel were not familiar with the small purchase procedures requiring price quotes from an adequate number of qualified sources.

Effect: During the year ended August 31, 2022, the District requested and received \$105,273 of excess reimbursement.

Perspective – The noncompliance with the small purchase procedures appears to be an isolated incident, as no other claims were denied by the Nebraska Department of Education (NDE).

Recommendation: Personnel involved with Federal grant programs should receive additional training to make sure they are familiar with all compliance requirements and the reimbursement claims should be reviewed for compliance with all requirements before they are submitted to NDE.

Views of Responsible Officials and Planned Corrective Actions: Personnel involved with Federal grant programs will receive additional training on the Compliance Supplement to ensure all compliance requirements are met for future grant reimbursement requests. Also, the District reimbursed \$105,273 to NDE during September 2022.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued**

**Year ended August 31, 2022**

2022-002 – Material Weakness in Internal Control Over Major Federal Programs

Program Information:

Federal Agency: U.S. Department of Education (passed through the Nebraska Department of Education)

Federal Program Title: COVID-19 – Education Stabilization Fund (AL #84.425)

Grant Award Period: September 1, 2021 through August 31, 2022

Condition: Adequate controls were not in place to ensure the District complied with all compliance requirements for the COVID-19 – Education Stabilization Fund. As a result, the District did not comply with small purchase procedures, so they were reimbursed by Nebraska Department of Education (NDE) for a \$105,273 claim submitted for the COVID-19 – Education Stabilization Fund program.

Criteria: Internal controls should be in place to ensure that all claims meet compliance requirements before they are submitted for reimbursement.

Cause: District personnel were not familiar with the small purchase procedures requiring price quotes from an adequate number of qualified sources.

Effect: During the year ended August 31, 2022, the District requested and received \$105,273 of excess reimbursement.

Perspective – The noncompliance with the small purchase procedures appears to be an isolated incident, as no other claims were denied by the Nebraska Department of Education (NDE).

Recommendation: Controls should be implemented to ensure personnel involved with Federal grant programs are adequately trained in all compliance requirements. Also, claims should be reviewed to ensure compliance with all requirements before they are submitted for reimbursement.

Views of Responsible Officials and Planned Corrective Actions: Personnel involved with Federal grant programs will receive additional training on the Compliance Supplement to ensure all compliance requirements are met for future grant reimbursement requests. All reimbursement requests will be reviewed to ensure compliance with all requirements before they are submitted. Also, the District reimbursed \$105,273 to NDE during September 2022.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year ended August 31, 2022**

Findings for the year ended August 31, 2021

Program

There were no prior audit findings.

DRAFT

## GRAND ISLAND PUBLIC SCHOOLS

### 4511 SCHOOL MASCOT, LOGO, AND COLORS

The official mascot, logo, and colors selected for a school is a vital factor in the public image of the school. The honor and integrity of the mascot, logo, and colors selected reflects upon the school, district, and community. The superintendent or designee may reject any proposed name that is incompatible with the best interests of the district, its educational mission, values, or public image.

#### Procedures for Selecting or Changing a Mascot, Logo, and/or Colors:

The building administrator will notify the superintendent or designee in writing of the desire to create or change a mascot, logo, and/or colors.

The building administrator and superintendent or designee will develop a committee to include GIPS Director of Communications, Director of Facilities, students, staff, parents, and community partners.

The committee should consider the following guidelines. Choose a mascot, logo, and/or colors that:

- represent the spirit of the school;
- match the style of the district;
- identify with a characteristic of the community;
- avoid choosing a controversial mascot such as stereotypical or caricature images of ethnic groups;
- represent courage and integrity;
- encourage pride and energy; and
- utilize a professional designer.

The building administrator will consult with the Director of Facilities for proposed work needs and cost of changes.

The building administrator will then submit the final recommendation to the superintendent for approval by the Board.

#### Guidelines for use of District and Building Mascots, Logo, and Colors:

The Office of Communications has identified graphic standards for logos to be used by district and building staff. Logo along with specific color and size expectations for each building are included on the GRID (district staff information repository).

Policy Adopted: 10.11.2018

## Agreement for Consulting Services

- A. Client:** Grand Island Public Schools
- B. Primary Contact:** Jennifer Worthington, Chief of Strategic Partnerships & Stakeholder Engagement  
Email: [jworthington@gips.org](mailto:jworthington@gips.org)  
Phone: 308.385.5900 ex. 201124
- C. Dates:** October 31, 2022: Executive Cabinet Session  
January 2, 2023: LEAD GIPS
- D. Times:** 8:00 am – 5:00 pm (all day sessions both days)
- E. Topics:** Executive Cabinet: Day 2 Cohesion & Clarity  
LEAD GIPS: TEAMinar
- F. Audience Descriptions:** Executive Cabinet (8)  
LEAD GIPS (75)
- G. Consulting Resource:** Amie Gamboian, Principal Consultant
- H. Session Locations:** Executive Cabinet: Riverside Golf Club, Grand Island, NE  
LEAD GIPS: TBD
- I. Session Requirements:** Executive Cabinet Session: 2 Post-It Flip Charts with hard back stands & 2 packages of Sharpie markers  
  
LEAD GIPS Session: AV for PPT, 2 Flip Charts with hard back stands & 2 packages of Sharpie markers
- J. Additional Deliverables:** Continued coaching for Dr. Grover throughout journey  
Coaching available to all Team 1 members as needed  
Prep and debrief calls with Dr. Grover and Jennifer Worthington (both sessions)  
Team communication & pre work (both sessions)  
Facilitation: Working Genius Assessments (LEAD GIPS)  
Working Genius Reports (Individual)  
Working Genius Report (LEAD GIPS Team Map)  
Additional Working Genius Team Maps (i.e. departments)  
Organizational Health Workbooks (LEAD GIPS)  
Flip Chart PDF Images (both sessions)  
Slide Deck (LEAD GIPS Session)  
Executive Summary & Notes (both sessions)  
Next Steps Recommendations Plan (for Team 1)
- K. Total Fees:** \$37,500

a. Consulting: \$34,500 (discounted from \$36,000)  
b. Materials: Executive Cabinet Session: \$0  
LEAD GIPS: \$3,000 (total group)

**L. Additional Expenses:** Travel (mileage only)

**M. Invoicing:** Fees billed after sessions; payment is due within 30 days

**N. Cancellation:** If either sessions is cancelled, GIPS agrees to pay 50% of the consulting and materials fees for that session. If rescheduling occurs for either session, GIPS agrees to pay a \$5,000 reschedule fee. These fees represent reasonable estimates of lost fees associated with planning, session preparation & reservation of dates.

\* Please initial \_\_\_\_\_

**Both parties agree to terms of the contract. Please sign/return to Amie Gamboian.**

For Table Group

For Grand Island Public Schools

*Amie Gamboian*

9/12/22

Amie Gamboian,  
Principal Consultant, Table Group  
CEO, Who You Are© Leadership Coaching

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Jennifer Worthington,  
Chief of Strategic Partnerships &  
Stakeholder Engagement  
Grand Island Public Schools

## 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:** Approve the consulting agreement with Amie Gamboian , The Table Group for \$37,500.00

**Submitted By:** Jennifer Worthington

**Date:** September 29, 2022

### 1. What is the identified need?

The Superintendent and Executive Cabinet want to be very clear and cohesive with administrators, staff and the community. The book, *The Advantage* has a proven process that involves the Executive Cabinet and LEAD GIPS. This agreement includes her facilitation but also her coaching. The agreement provides materials, individual assessments and a Team Map. This is invaluable as we fully implement the process.

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

On Track to Thrive 2025 requires new systems to be put into place. In order to do this the entire organization needs to be aligned. As we've learned from Pat Lencioni's work, creating cohesion and clarity and then over communicating and reinforcing clarity leads to a healthy organization. This work has already led to more productive Executive Cabinet meetings. Cabinet members have each made an individual commitment to this work.

### 3. Proposed Action

Approve the consulting agreement with Amie Gamboian , The Table Group for \$37,500.00

### 4. Data/Research Assessed

Two books by Pat Lencioni, *The Advantage* and *Working Genius* provide data and research that Amie has presented and we have reviewed. Specific citations can be provided if requested.

### 5. Equity Analysis

The strategic plan is based on equity and excellence. If GIPS can improve cohesion and clarity the systems in the strategic plan will be more successful, understood by all staff, and longer lasting.

### 5. Stakeholder Group(s) Involved

Executive Cabinet and LEAD GIPS with results impacting students, staff, and community.

### 6. Summary

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**7. Fiscal Impact**

<b>Amount:</b>	\$37,500
<b>Source:</b>	General Fund

**Details:**

--

**8. Person(s) Responsible for Implementation**

--

**9. Implementation Plan**

**▲ Monitor/ Evaluate**

<b>Actions:</b>	
<b>Timeline:</b>	

**▲ Board or Committee Report/Follow-Up**

<b>Actions:</b>	Report to board or PR/PD and/or Governance Committee
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**Date for follow up:** **January 2023**

# AIA® Document B101™ – 2017

## Standard Form of Agreement Between Owner and Architect

**AGREEMENT** made as of the Thirty-First day of August in the year Two Thousand Twenty-Two  
(*In words, indicate day, month and year.*)

**BETWEEN** the Architect's client identified as the Owner:  
(*Name, legal status, address and other information*)

Grand Island Public Schools  
123 South Webb Road  
Grand Island, Nebraska 68802

and the Architect:  
(*Name, legal status, address and other information*)

Cannon Moss Brygger & Associates P.C.  
dba CMBA Architects  
208 North Pine Street, Suite 301  
Grand Island, Nebraska 68801

for the following Project:  
(*Name, location and detailed description*)

GI22025  
GIPS-Howard Elem & Walnut MS Renovations  
Howard Elementary School                      502 W 9<sup>th</sup> Street  
Walnut Middle School                              1600 North Custer Avenue  
Grand Island, Nebraska 68801

Walnut Middle School: Design of a new security vestibule at the existing school main entrance and administrative office space, and patria renovation of the existing administrative office space, and related site work.

Howard Elementary School: Design of a new security vestibule at the existing main entrance, and related site work

The Owner and Architect agree as follows.

**ADDITIONS AND DELETIONS:**  
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

TABLE OF ARTICLES

1	INITIAL INFORMATION
2	ARCHITECT'S RESPONSIBILITIES
3	SCOPE OF ARCHITECT'S BASIC SERVICES
4	SUPPLEMENTAL AND ADDITIONAL SERVICES
5	OWNER'S RESPONSIBILITIES
6	COST OF THE WORK
7	COPYRIGHTS AND LICENSES
8	CLAIMS AND DISPUTES
9	TERMINATION OR SUSPENSION
10	MISCELLANEOUS PROVISIONS
11	COMPENSATION
12	SPECIAL TERMS AND CONDITIONS
13	SCOPE OF THE AGREEMENT

**ARTICLE 1 INITIAL INFORMATION**

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

*(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")*

§ 1.1.1 The Owner's program for the Project:

*(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)*

Final Program to be determined by meeting with Owner's representatives.

§ 1.1.2 The Project's physical characteristics:

*(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)*

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:

*(Provide total and, if known, a line item breakdown.)*

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

.1 Design phase milestone dates, if any:

Final Construction Documents: February 15, 2023

- .2 Construction commencement date:
  
- .3 Substantial Completion date or dates:
  
- .4 Other milestone dates:

§ 1.1.5 The Owner intends the following procurement and delivery method for the Project:  
*(Identify method such as competitive bid or negotiated contract, as well as any requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction.)*

Competitive Bid

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:  
*(Identify and describe the Owner's Sustainable Objective for the Project, if any.)*

Not Applicable (N/A)

§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E204™–2017, Sustainable Projects Exhibit, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E204–2017 is incorporated into this agreement, the Owner and Architect shall incorporate the completed E204–2017 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.7 The Owner identifies the following representative in accordance with Section 5.3:  
*(List name, address, and other contact information.)*

Dan Petsch, Director of Buildings & Grounds  
Grand Island Public Schools  
123 /S. Webb Road  
PO Box 4904  
Grand Island, Nebraska 68802

§ 1.1.8 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:  
*(List name, address, and other contact information.)*

§ 1.1.9 The Owner shall retain the following consultants and contractors:  
*(List name, legal status, address, and other contact information.)*

- .1 Geotechnical Engineer:

**.2** MEP Engineer:

Engineering Technologies, Inc.  
825 M Street  
Suite 200  
Lincoln, Nebraska 68508

**.3** Other, if any:

*(List any other consultants and contractors retained by the Owner.)*

§ 1.1.10 The Architect identifies the following representative in accordance with Section 2.3:  
*(List name, address, and other contact information.)*

Jim Brisnehan, Principal Architect  
CMBA Architects  
208 North Pine Street, Suite 301  
Grand Island, Nebraska 68801  
Ph:308.384.4444  
Email: Brisnehan.j@cmbaarchitects.com

§ 1.1.11 The Architect shall retain the consultants identified in Sections 1.1.11.1 and 1.1.11.2:  
*(List name, legal status, address, and other contact information.)*

§ 1.1.11.1 Consultants retained under Basic Services:

**.1** Structural Engineer:

R.O. Youker, Inc.  
1201 O Street, Suite 310  
Lincoln, Nebraska 68508  
Ph: 402.477.7640

**.2** Civil Engineer:

Olsson  
201 E Second Street  
Grand Island, Nebraska 68801

*(Paragraphs deleted)* Ph: 308.384.8750

§ 1.1.11.2 Consultants retained under Supplemental Services:

§ 1.1.12 Other Initial Information on which the Agreement is based:

§ 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner shall adjust

the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 1.3.1 Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

## ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.5 The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.

§ 2.5.1 Commercial General Liability with policy limits of not less than One Million Dollars (\$ 1,000,000.00 ) for each occurrence and Two Million Dollars (\$ 2,000,000.00 ) in the aggregate for bodily injury and property damage.

§ 2.5.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than One Million Dollars (\$ 1,000,000.00 ) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.5.3 The Architect may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.5.1 and 2.5.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 2.5.4 Workers' Compensation at statutory limits.

§ 2.5.5 Employers' Liability with policy limits not less than Five Hundred Thousand Dollars (\$ 500,000.00 ) each accident, Five Hundred Thousand Dollars (\$ 500,000.00 ) each employee, and Five Hundred Thousand Dollars (\$ 500,000.00 ) policy limit.

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§ 2.5.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than Three Million Dollars (\$ 3,000,000.00 ) per claim and Three Million Dollars (\$ 3,000,000.00 ) in the aggregate.

§ 2.5.7 **Additional Insured Obligations.** To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.5.8 The Architect shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.5.

### **ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES**

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary structural, mechanical, and electrical engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.

§ 3.1.1 The Architect shall manage the Architect's services, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

§ 3.1.3 As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.4 The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming Work, made or given without the Architect's written approval.

§ 3.1.5 The Architect shall contact governmental authorities required to approve the Construction Documents and entities providing utility services to the Project. The Architect shall respond to applicable design requirements imposed by those authorities and entities.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

### **§ 3.2 Schematic Design Phase Services**

§ 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, the proposed procurement and delivery method, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.2.4 Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

§ 3.2.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.1.

§ 3.2.5.2 The Architect shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.2.6 The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's approval.

### § 3.3 Design Development Phase Services

§ 3.3.1 Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Owner's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish, in general, their quality levels.

§ 3.3.2 The Architect shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, and request the Owner's approval.

### § 3.4 Construction Documents Phase Services

§ 3.4.1 Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.4.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents.

§ 3.4.3 During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) procurement information that describes the time, place, and conditions of bidding,

including bidding or proposal forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also compile a project manual that includes the Conditions of the Contract for Construction and Specifications, and may include bidding requirements and sample forms.

§ 3.4.4 The Architect shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

### § 3.5 Procurement Phase Services

#### § 3.5.1 General

The Architect shall assist the Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal, if any; and, (4) awarding and preparing contracts for construction.

#### § 3.5.2 Competitive Bidding

§ 3.5.2.1 Bidding Documents shall consist of bidding requirements and proposed Contract Documents.

§ 3.5.2.2 The Architect shall assist the Owner in bidding the Project by:

- .1 facilitating the distribution of Bidding Documents to prospective bidders;
- .2 organizing and conducting a pre-bid conference for prospective bidders;
- .3 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to the prospective bidders in the form of addenda; and,
- .4 organizing and conducting the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.

§ 3.5.2.3 If the Bidding Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective bidders.

#### § 3.5.3 Negotiated Proposals

§ 3.5.3.1 Proposal Documents shall consist of proposal requirements and proposed Contract Documents.

§ 3.5.3.2 The Architect shall assist the Owner in obtaining proposals by:

- .1 facilitating the distribution of Proposal Documents for distribution to prospective contractors and requesting their return upon completion of the negotiation process;
- .2 organizing and participating in selection interviews with prospective contractors;
- .3 preparing responses to questions from prospective contractors and providing clarifications and interpretations of the Proposal Documents to the prospective contractors in the form of addenda; and,
- .4 participating in negotiations with prospective contractors, and subsequently preparing a summary report of the negotiation results, as directed by the Owner.

§ 3.5.3.3 If the Proposal Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective contractors.

### § 3.6 Construction Phase Services

#### § 3.6.1 General

§ 3.6.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™–2017, General Conditions of the Contract for Construction. If the Owner and Contractor modify AIA Document A201–2017, those modifications shall not affect the Architect's services under this Agreement unless the Owner and the Architect amend this Agreement.

§ 3.6.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall

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not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

§ 3.6.1.3 Subject to Section 4.2 and except as provided in Section 3.6.6.5, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

### § 3.6.2 Evaluations of the Work

§ 3.6.2.1 The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.

§ 3.6.2.2 The Architect has the authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect's response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Contractor, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 Unless the Owner and Contractor designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

### § 3.6.3 Certificates for Payment to Contractor

§ 3.6.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction

means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment.

#### § 3.6.4 Submittals

§ 3.6.4.1 The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

§ 3.6.4.2 The Architect shall review and approve, or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

§ 3.6.4.3 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.6.4.4 Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

§ 3.6.4.5 The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

#### § 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work.

#### § 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- .1 conduct inspections to determine the date or dates of Substantial Completion and the date of final completion;
- .2 issue Certificates of Substantial Completion;

Init.

- .3 forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and,
- .4 issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect's knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect's inspections shall be conducted with the Owner to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Contractor: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Contractor under the Contract Documents.

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

**ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES**

**§ 4.1 Supplemental Services**

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect's responsibility, and the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project.

*(Designate the Architect's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)*

Supplemental Services	Responsibility <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.1 Programming	Not Provided
§ 4.1.1.2 Multiple preliminary designs	Architect
§ 4.1.1.3 Measured drawings	Not Provided
§ 4.1.1.4 Existing facilities surveys	Not Provided
§ 4.1.1.5 Site evaluation and planning	Not Provided
§ 4.1.1.6 Building Information Model management responsibilities	Architect (Basic)
§ 4.1.1.7 Development of Building Information Models for post construction use	Not Provided
§ 4.1.1.8 Civil engineering	Architect
§ 4.1.1.9 Landscape design	Not Provided
§ 4.1.1.10 Architectural interior design	Architect (Basic)
§ 4.1.1.11 Value analysis	Not Provided
§ 4.1.1.12 Detailed cost estimating beyond that required in Section 6.3	Not Provided
§ 4.1.1.13 On-site project representation	Not Provided
§ 4.1.1.14 Conformed documents for construction	Not Provided

<b>Supplemental Services</b>	<b>Responsibility</b> <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.15 As-designed record drawings	Not Provided
§ 4.1.1.16 As-constructed record drawings	Not Provided
§ 4.1.1.17 Post-occupancy evaluation	Not Provided
§ 4.1.1.18 Facility support services	Not Provided
§ 4.1.1.19 Tenant-related services	Not Provided
§ 4.1.1.20 Architect's coordination of the Owner's consultants	Architect
§ 4.1.1.21 Telecommunications/data design	Not Provided
§ 4.1.1.22 Security evaluation and planning	Not Provided
§ 4.1.1.23 Commissioning	Not Provided
§ 4.1.1.24 Sustainable Project Services pursuant to Section 4.1.3	Not Provided
§ 4.1.1.25 Fast-track design services	Not Provided
§ 4.1.1.26 Multiple bid packages	Not Provided
§ 4.1.1.27 Historic preservation	Not Provided
§ 4.1.1.28 Furniture, furnishings, and equipment design	Not Provided
§ 4.1.1.29 Other services provided by specialty Consultants	Not Provided
§ 4.1.1.30 Other Supplemental Services	Not Provided

**§ 4.1.2 Description of Supplemental Services**

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

*(Describe in detail the Architect's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit. The AIA publishes a number of Standard Form of Architect's Services documents that can be included as an exhibit to describe the Architect's Supplemental Services.)*

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

*(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)*

§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E204™-2017, Sustainable Projects Exhibit, attached to this Agreement. The Owner shall compensate the Architect as provided in Section 11.2.

**§ 4.2 Architect's Additional Services**

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .3 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b) contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner-authorized recipients;
- .6 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner;
- .7 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .8 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- .9 Evaluation of the qualifications of entities providing bids or proposals;
- .10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or,
- .11 Assistance to the Initial Decision Maker, if other than the Architect.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

- .1 Reviewing a Contractor's submittal out of sequence from the submittal schedule approved by the Architect;
- .2 Responding to the Contractor's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders and Construction Change Directives that require evaluation of Contractor's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker; or,
- .5 Evaluating substitutions proposed by the Owner or Contractor and making subsequent revisions to Instruments of Service resulting therefrom.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 Two ( 2 ) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 Twelve ( 12 ) visits to the site by the Architect during construction
- .3 One ( 1 ) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 One ( 1 ) inspections for any portion of the Work to determine final completion.

§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed within Eighteen ( 18 ) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

## ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.5 The Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.7 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E204™-2017, Sustainable Projects Exhibit, attached to this Agreement.

§ 5.8 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.

§ 5.12 The Owner shall include the Architect in all communications with the Contractor that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.13 Before executing the Contract for Construction, the Owner shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.14 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.15 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

## ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work, prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Architect.

§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Architect's estimate of the Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1.1, as a Supplemental Service.

§ 6.4 If, through no fault of the Architect, the Procurement Phase has not commenced within 90 days after the Architect submits the Construction Documents to the Owner, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

§ 6.5 If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.6 If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or,
- .5 implement any other mutually acceptable alternative.

§ 6.7 If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the lowest bona fide bid or negotiated proposal exceeds the Owner's budget for the Cost of the Work due to market conditions the Architect could not reasonably anticipate, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3; otherwise the Architect's services for modifying the Construction Documents shall be without additional compensation. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

## ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

§ 7.3 The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

§ 7.3.1 In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

§ 7.4 Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

§ 7.5 Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

## ARTICLE 8 CLAIMS AND DISPUTES

### § 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201–2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

## § 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

*(Check the appropriate box.)*

Arbitration pursuant to Section 8.3 of this Agreement

Litigation in a court of competent jurisdiction

Other: *(Specify)*

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

## § 8.3 Arbitration

§ 8.3.1 If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

§ 8.3.1.1 A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

§ 8.3.2 The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

§ 8.3.3 The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

#### § 8.3.4 Consolidation or Joinder

§ 8.3.4.1 Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 8.3.4.3 The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.

§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.

### ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

*(Set forth below the amount of any termination or licensing fee, or the method for determining any termination or licensing fee.)*

.1 Termination Fee:

.2 Licensing Fee if the Owner intends to continue using the Architect's Instruments of Service:

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

§ 9.9 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7.

#### ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201-2017, General Conditions of the Contract for Construction.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific

information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

## ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

.1 Stipulated Sum  
*(Insert amount)*

.2 Percentage Basis  
*(Insert percentage value)*

Walnut Middle School: Nine point Six Eight Percent (9.68 ) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

Howard Elementary School: Seven point Two Five Percent (7.25 ) % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6.

.3 Other  
*(Describe the method of compensation)*

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:  
*(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)*

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:  
*(Insert amount of, or basis for, compensation.)*

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus percent ( %), or as follows:  
*(Insert amount of, or basis for computing, Architect's consultants' compensation for Supplemental or Additional Services.)*

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	Twenty	percent (	20	%)
Design Development Phase	Nineteen	percent (	19	%)
Construction Documents Phase	Thirty- Eight	percent (	38	%)
Procurement Phase	Three	percent (	3	%)
Construction Phase	Twenty	percent (	20	%)
<hr/>				
Total Basic Compensation	one hundred	percent (	100	%)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices.  
*(If applicable, attach an exhibit of hourly billing rates or insert them below.)*

Exhibit A: CMBA Hourly Rate Sheet

Employee or Category	Rate (\$0.00)
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§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence; (consultants)
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents; (construction documents only)
- .5 Postage, handling, and delivery; (construction documents only)
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- .8 If required by the Owner, and with the Owner's prior written approval, the Architect's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Architect's consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;

- .10 Site office expenses;
- .11 Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective; and,
- .12 Other similar Project-related expenditures.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus Zero percent ( 0 %) of the expenses incurred.

§ 11.9 **Architect's Insurance.** If the types and limits of coverage required in Section 2.5 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:

*(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.5, and for which the Owner shall reimburse the Architect.)*

### § 11.10 Payments to the Architect

#### § 11.10.1 Initial Payments

§ 11.10.1.1 An initial payment of Zero (\$ 0.00 ) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

*(Paragraph deleted)*

#### § 11.10.2 Progress Payments

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid forty-five ( 45 ) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

*(Insert rate of monthly or annual interest agreed upon.)*

One percent per month % (1.0%) per annum.

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

## ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

*(Include other terms and conditions applicable to this Agreement.)*

§ 12.1 This Agreement shall be governed by the law of Nebraska.

§ 12.2 Causes of action between the parties of this Agreement shall be governed by applicable Nebraska statutes of limitation.

### § 12.3 Insurance Limitations.

The Architect agrees to maintain a claims-made policy with limits in the aggregate amount of Two Million and no/100 Dollars (\$2,000,000.00) for a period of one (1) year after substantial cocompletion of the project. No claim shall be made against the Architect, his agents, consultants and/or employees more than ten (10) years after substantial completion of the project. If the Owner elect's additional coverage beyond the Architect's limits, the Owner shall notify the Architect and pay for such additional coverage; he agrees to look solely to the amounts available under the Architect's professional liability insurance policy for any claim arising out of, in connection with, or resulting from work under liability (direct or indirect) to the Owner, or anyone claiming through the Owner, for any alleged error, omission or other claims except to the extent of the limits of such insurance.

**§ 12.4 Electronic Medium**

This Because electronic data can be modified by persons (intentionally or otherwise) without notification to the author of said documents, the Architect reserves the right to remove all indication of his ownership and involvement in any electronic documents not held in his possession. Release of electronic data (with or without Architect’s name on it) absolutely does not constitute release regarding usage thereof. Owner may request and the Architect shall provide, electronic files for Owner’s use in the operation and maintenance of the Project. Owner understands that such warranties either expressed or implied, or merchantability for a particular purpose. Owner understands and accepts that electronic files deteriorate and can be modified inadvertently or otherwise without authorization of the Architect. Owner understands that electronic files are not contract documents and, in the event of a conflict, printed hard copy drawings and specifications issued by Architect shall take precedence to electronic media. Architect makes no representations as to compatibility, usability or readability of the electronic files resulting from the use of software, application packages, operating systems or hardware differing from those of the Architect.

**§ 12.5 Hazardous Waste**

This Any hazardous waste or asbestos-containing material required to be tested, identified, removed, encapsulated, or otherwise contained during the course of this project will be the responsibility of the Owner or their contractor(s). The Architect will be indemnified from any and all liability due to the removal, encapsulation, or containment of all such identified hazardous materials.

**ARTICLE 13 SCOPE OF THE AGREEMENT**

**§ 13.1** This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

**§ 13.2** This Agreement is comprised of the following documents identified below:

- .1 AIA Document B101™–2017, Standard Form Agreement Between Owner and Architect
- .2 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:  
*(Insert the date of the E203-2013 incorporated into this agreement.)*

- .3 Exhibits:  
*(Check the appropriate box for any exhibits incorporated into this Agreement.)*

AIA Document E204™–2017, Sustainable Projects Exhibit, dated as indicated below:  
*(Insert the date of the E204-2017 incorporated into this agreement.)*


Other Exhibits incorporated into this Agreement:  
*(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits and scopes of services identified as exhibits in Section 4.1.2.)*

- .4 Other documents:  
*(List other documents, if any, forming part of the Agreement.)*

This Agreement entered into as of the day and year first written above.

OWNER (Signature)

Lisa Albers, Board President  
(Printed name and title)



ARCHITECT (Signature)

Jim Brisnehan, Principal Architect  
(Printed name, title, and license number, if required)



**2022 STANDARD BILLING RATES**

*Rates are reviewed and adjusted periodically including, but not limited to, calendar year reviews.*

PRINCIPAL .....	\$180
SENIOR ARCHITECT .....	\$150
ARCHITECT III .....	\$130
ARCHITECT II .....	\$120
ARCHITECT I .....	\$100
ARCHITECTURAL DESIGNER II .....	\$90
ARCHITECTURAL DESIGNER I .....	\$80
PROJECT MANAGER III .....	\$145
PROJECT MANAGER II .....	\$120
PROJECT MANAGER I .....	\$100
INTERIOR DESIGNER III .....	\$110
INTERIOR DESIGNER II .....	\$95
INTERIOR DESIGNER I .....	\$80
TECHNICIAN .....	\$80
INTERN .....	\$60
MARKETING SPECIALIST .....	\$100
GRAPHIC DESIGNER .....	\$85
CLERICAL .....	\$70

GRAND ISLAND PUBLIC SCHOOLS

8220 ADMISSION OF RESIDENT STUDENTS

All students, ages five to eighteen, whose parents or legal guardians reside in the Grand Island Public Schools shall be admitted to the public schools without payment of tuition. Any student shall also be admitted to the district upon request without paying tuition if at least one of the student's parents resides in the school district. Proof of residency or legal guardianship may be required by the school administration, and resident status may be terminated by relocation of parents or guardians outside the district.

Students shall attend the school in the attendance district in which they reside. Reassignment may be made by the superintendent or designee based on the capacity of the class, grade level, or program needed by the student.

Elementary capacities will be based upon class/program guidelines:

Pre Kindergarten:	15 students/session	
Kindergarten and 1st:	<del>20 students/class</del>	19-23/class
2 <sup>nd</sup> to 3 <sup>rd</sup> :	<del>23 students/class</del>	21-25/class
4 <sup>th</sup> to 5 <sup>th</sup> :	<del>25 students/class</del>	23-27/class

Secondary capacities will be based on these guidelines:

6 <sup>th</sup> to 8 <sup>th</sup> :	<del>25 students/class</del>	27-30/class
9 <sup>th</sup> to 12 <sup>th</sup> :	<del>28 students/class (based on required classes)</del>	27-30/class

The Board of Education reserves the right to alter capacity standards based upon unique conditions at the individual attendance centers. The above capacity standards are not meant to define individual class size or the point at which an additional classroom or teacher is required.

Capacity for Special Education and EL programs will be determined by appropriate administrative personnel and based on student number and specific needs of students participating.

Legal Reference: Neb. Statute 79-215

Policy Adopted - November 3, 1980

Policy Revised: 5-4-98

Policy Revised: 09/09/10

Policy Reviewed: 01-12-12

Policy Revised: 05-10-2012

Policy Revised: 03.13.2017

Policy Revised: ???.??.??



Grand Island Public Schools Foundation  
Notes for Board of Education  
11-10-22

1. The Foundation Board approved 9 Classroom Mini-grants totaling \$9,496 in the Round 1 review. These grants will impact 1300 students. The First round included funding from the NEW Janeth Davis Memorial Fund .
2. The Foundation announced its gratitude for all the outstanding support for our Inaugural Harvest Fundraiser. We are appreciative of all the support of GIPS Staff, Administration, Board's both GIPS and GIPS Foundation as well as an overwhelming support of the community. We are ecstatic to announce that Harvest raised over \$141,000.00! Thank you to everyone for your stupendous generosity.
3. The Foundation will be hosting a Scholarship Essay Workshop for GISH Seniors and their parents on November 14 in the Little Theater at GISH.
4. The GIPS Foundation is partnering with GEAR UP and the Greater Grand Island Community Foundation to offer a Scholarship Fair for our students and parents at the Islander Annex building on Thursday, December 1. There will be presentations on the local scholarship applications and booths for students and parents to visit. Several College partners have agreed to be there as well as EduQuest and GISH Academy Principals and Counselors. Including in the event will be no cost head shots for students.
5. The Foundation's college scholarship online application will open December 1 and is accessible on our website: [gipsfoundation.org](http://gipsfoundation.org)
6. The Foundation will be launching our High Five event on Giving Tuesday, this will be an opportunity to give to the Foundation and give a shout out to GIPS Staff members. A \$5 donation will give you the opportunity to send a direct message to the person of your choice. A direct link will be on our website: [gipsfoundation.org](http://gipsfoundation.org)
7. The Foundation Board will have the following business before them at their November 16, 2022 meeting:
  - a. Fiscal Year 22 Audit
  - b. Fiscal Year 22 990
  - c. Alumni Oral History Project Contract



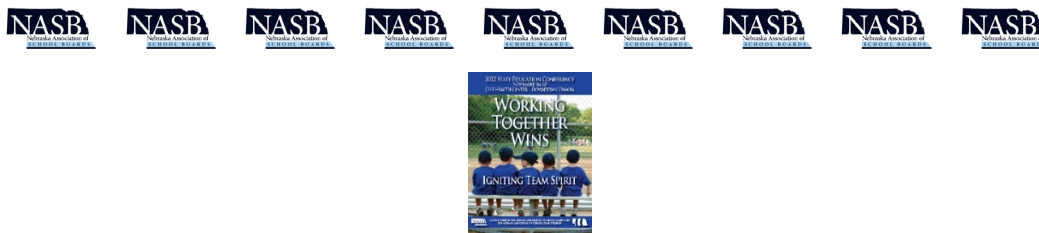
## NASB Monthly Update for Board Meeting Agenda Item

**November 2022**

### Monthly Agenda Video Updates

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org - News & Resources – Video Library)



### **State Conference Info & Registration**

<http://members.nasbonline.org/index.php/state-education-conference>

(www.NASBonline.org - Events – State Education Conference)



### **Latest ‘Board Notes’ – Monthly Newsletters**

(www.NASBonline.org - News & Resources - Board Notes)

- *Two Boards Receive President’s Board Award ... Eleven Others Receive the Board of Excellence Award*
- *38 SBMs See Their Names Etched in Stone*
- *At The Board Table: Board Calendar Agenda items for your November Meetings*
- *State Education Conference Update ... Choosing Your Board’s Delegate*
- *Leadership Choices of Effective Elected Officials*
- *NASB’s Candidate Resources Leading Up to November 8*
- *Samsung’s Solve for Tomorrow STEM Competition*
- *... And Much More!*



### **YOUR 2022 ADVOCACY HANDOUT IS NOW POSTED**

**In Preparation for the 2022 Delegate Assembly – 8:00 AM, Friday, November 18 in Omaha**

<http://members.nasbonline.org/index.php/advocacy-handbook>

(www.NASBonline.org – Government Relations – NASB Advocacy Handbook)

Proposed changes to the bylaws, standing positions and legislative resolutions for your review prior to the Delegate Assembly. To better prepare you and your board’s voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha.

## **“NASB Update – Annual Board Calendar Summary”**

View the full detailed calendar at: <http://members.nasbonline.org/index.php/resources>

(www.NASBonline.org – Board Leadership – Resources)

As a board, some items you should doing, or have on the monthly agenda include:

### MISSION, VISION & GOALS

- Strategic Plan Update; District Goals Update

### POLICY GOVERNANCE

- Review, update, and adopt policy

### DISTRICT/ESU RESOURCES (BUDGET)

- Review District Audit Report

### BOARD-SUPERINTENDENT RELATIONS

- Distribute the superintendent evaluation to be completed by each board member. \*NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents. Reminder to Superintendents and Board Members:
  - review the current superintendent contract for language pertaining to the superintendent reminder in writing to evaluate and discuss contract renewal
  - review deadline dates for the renewal of the superintendent contract
  - post proposed contract and Schedule D on website per Superintendent Transparency Act

### REPORTS

- November 8, 2022, Statewide General Election - Register newly elected board members for State Conference and the Conference Board
- Mentor/Mentee Session Thursday, November 17, 2022, at 7:15 a.m.
- Board Committees; Superintendent; Administrators

### BOARD LEADERSHIP DEVELOPMENT

- Review and discuss Board Governance Standard IX. Professional Development
- NASA/NASB State Education Conference
- NASB Delegate Assembly



## **NASB's Video Resources**

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org – News & Resources – Videos)

Legal Resources, NASB's Live & Learn Series, Member Zoom's, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

## **Networking & Events ... Register Now**

<http://members.nasbonline.org/index.php/events>

(www.NASBonline.org – Events)

*All Dates & Locations Tentative & Subject to Change*

### **State Education Conference**

<http://members.nasbonline.org/index.php/state-education-conference>

November 16-18 – Omaha

*\*Sparq Open House ... Tuesday, November 15th – 7:00 to 11:00 PM*

### **New Board Member Workshops**

<http://members.nasbonline.org/index.php/new-board-member-workshops>

December 5 – Gering

December 6 – North Platte

December 7 – Kearney

December 8 – York

December 13 – La Vista

December 14 – Norfolk

### **Legislative Issues Conference**

<http://members.nasbonline.org/index.php/legislative-issues-conference>

January 22-23, 2023 – Embassy Suites Lincoln

### **NASB Board President Retreats**

<http://members.nasbonline.org/index.php/president-retreat>

January 29-30, 2023 – York

February 5-6, 2023 - Ogallala



## **Advocacy**

<http://members.nasbonline.org/index.php/government-relations>

(www.NASBonline.org – Government Relations)

### **NOW ON NASB'S GR PAGE ....**

**WATCH: NASB Member Virtual w/ Gubernatorial Candidates Pillen & Blood**

**WATCH: State Board of Education Candidate Q&A's w/ all 8 Candidates**

**LB 644 – The Postcard Bill – What You Need to Know**

### **2022 Legislative Candidate Questionnaires**

<http://members.nasbonline.org/index.php/2022-legislative-candidate-questionnaire>

### **Previous Legislative Meet & Greets include:**

District 42 Legislative Candidate Jacobson - North Platte

District 44 Legislative Candidate Ibach - Lexington

District 34 Legislative Candidate Lippincott - Central City

District 36 Legislative Candidate Holdcroft - Springfield

District 24 Legislative Candidate Hughes - York

District 36 Legislative Candidate Lauritsen - Papillion

District 48 Legislative Candidate Lease II - Scottsbluff

District 40 Legislative Candidate DeKay - Plainview

District 18 Legislative Candidate Young - Elkhorn  
District 24 Legislative Candidate Hotovy - Stromsburg  
District 48 Legislative Candidate Hardin – Scottsbluff  
District 16 Legislative Candidate Petersen - Blair

*All Dates & Locations Tentative & Subject to Change*

*NASB does not endorse candidates and does not make recommendations to members, or anyone, on whom to support for election. NASB may, from time to time, provide opportunities for candidates for elected office to meet with or communicate with its membership. Any NASB event allowing candidates for office to meet or communicate with its membership should not be considered a direct or passive endorsement of any candidate.*



## **NASB Member Virtuals**

<http://members.nasbonline.org/index.php/nasb-member-virtuals>

(www.NASBonline.org – Events – NASB Member Virtuals)

- WATCH: Gubernatorial Candidates Q&A w/ Blood & Pillen
- Previous Member Virtuals Available to Watch Include:
  - 2022 Legislative Recap & Look Ahead
  - Tough Times & Tough Meetings: The Board’s Role in Navigating Hot Button Issues
  - NASB Member Virtuals w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC, Bryce Wilson of NDE on Cares Act Funds Q&A for School Boards, and More ...



Follow NASB on twitter at [www.twitter.com/NASBonline](http://www.twitter.com/NASBonline) using the hashtag #liveNASB  
and on Facebook at [www.facebook.com/NASBonline](http://www.facebook.com/NASBonline)

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org – News & Resources – Videos)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for “This Month In ...” To access the latest newsletter, click here:

<http://members.nasbonline.org/index.php/news-resources/board-notes>

(www.NASBonline.org - News & Resources - Board Notes)