

GIPS BOE Regular Meeting
Thursday, January 11, 2024 5:30 PM
Kneale Administration Building - Board Room

1. CALL TO ORDER
Speaker(s): Dr. Summer Stephens
2. ROLL CALL
Speaker(s): Mrs. Angela Dibbert
3. ELECTION OF OFFICERS
Speaker(s): Dr. Summer Stephens
4. Signing of the Board Operating Principles by all Board Members
Speaker(s): Dr. Summer Stephens
5. 2112 Board Member Code of Ethics
Speaker(s): Dr. Summer Stephens
6. CONSENT AGENDA
Speaker(s): Board President
 - 6.1. Minutes from the previous month's meeting
 - 6.2. Acceptance of Agendas From Standing Committees
 - 6.3. Claims as submitted
 - 6.4. Staff Adjustments as submitted
 - 6.5. Treasurer's Report as submitted
 - 6.6. Change Orders as Documented
 - 6.7. Board of Education Designees for 2024
 - 6.8. Approval of Agenda as submitted
7. SPECIAL RECOGNITION
 - 7.1. School Board Recognition Month
Speaker(s): Mr. Mitch Roush
8. REQUESTS TO ADDRESS THE BOARD
Speaker(s): Board President
9. INFORMATION ITEMS
 - 9.1. GIPS Cyber Security Licensing and Support Renewal
Speaker(s): Mr. Cory Gearhart
 - 9.2. Policy
 - 9.2.1. 1210 SCHOOL DISTRICT LEGAL STATUS
Speaker(s): Mr. Matt Fisher
 - 9.2.2. 2120 SCHOOL BOARD LEGAL STATUS
Speaker(s): Mr. Matt Fisher
 - 9.2.3. 2340 CONFLICT OF INTEREST
Speaker(s): Mr. Matt Fisher
 - 9.2.4. 2460 VOTING METHOD
Speaker(s): Mr. Matt Fisher
 - 9.2.5. 8220 ADMISSION OF RESIDENT STUDENTS
Speaker(s): Mr. Matt Fisher
 - 9.2.6. 8331 TRANSFERS WITHIN GIPS

Speaker(s): Mr. Matt Fisher

10. ACTION ITEMS

10.1. GIEA Exclusive Bargaining Agent 2025-2026

Speaker(s): Dr. Carrie Kolar

10.2. District Multi-year Microsoft Licensing purchase

Speaker(s): Mr. Cory Gearhart

10.3. Accept and Place on File Audited Financial Report as of August 31, 2023 as prepared by Porter & Co, CPA's.

Speaker(s): Mr. Virgil Harden

10.4. Authorized Pinnacle Bank - Bank Accounts

Speaker(s): Mr. Virgil Harden

10.5. Overview of plan to reduce expenditures for the FY 24-25 budget.

Speaker(s): Mr. Virgil Harden

10.6. 9110.1 TITLE I PARENT AND FAMILY MEMBER ENGAGEMENT

Speaker(s): Mr. Matt Fisher

10.7. 8514 MEDICATIONS IN SCHOOL

Speaker(s): Mr. Matt Fisher

11. REPORTS

11.1. Grand Island Public Schools Foundation Report

Speaker(s): Mrs. Lindsey Jurgens

11.2. Student Representative Report

Speaker(s): Ms. Adilene Beltran

11.3. Superintendent Report

Speaker(s): Mr. Matt Fisher

12. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS OF THE SUPERINTENDENT'S CONTRACT BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

13. RECONVENE FROM EXECUTIVE SESSION

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

14.1. Superintendent's Contract

15. NOTIFICATION OF UPCOMING BOARD MEETINGS

16. ADJOURNMENT

*** Proof of Publication ***

State of Nebraska)
County of Hall) SS.

NOTICE OF REGULAR
MEETING
HALL COUNTY
SCHOOL DISTRICT #002
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, January 11, 2024, at 5:30 p.m., at the Kneale Administration Building, 123 S Webb Road, Grand Island, Nebraska, where the meeting will be open to the public. An agenda for such a meeting, kept continuously current, is available for inspection at the Office of the Superintendent or on the GIPS Website.

Dr. Summer E. Stephens,
Board Secretary
Jan. 4, 2023 ZNEZ

GRAND ISLAND PUBLIC SCHOOL/Classified

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

ORDER NUMBER 1200513

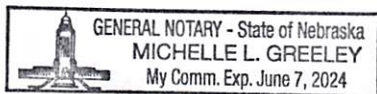
_____, being first duly sworn on oath, says that he/she is employed by The GRAND ISLAND INDEPENDENT, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, and as such has charge of the records and files of the GRAND ISLAND INDEPENDENT, 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: 01/04/2024

TOTAL AD COST: 13.20
FILED ON: 1/4/2024

Subscribed in my presence and sworn to before me this 4th day
of Jan, 2024

Notary Public



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.

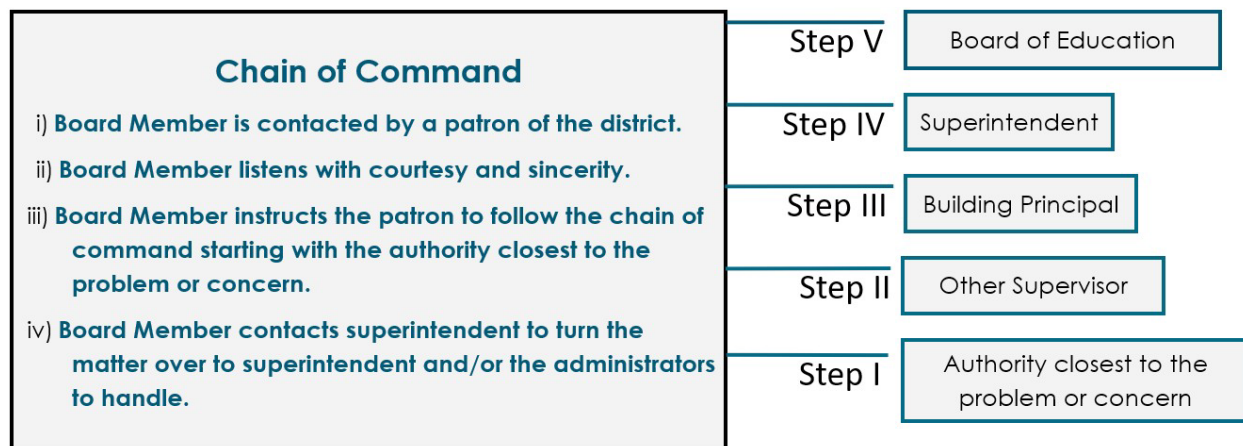
II. Process for Addressing Public and Board Issues

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

- 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
 6. Public Relations/Partnership Development
- 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.
- 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 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 1st.
 - 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.

(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)
- 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".

Grand Island Public Schools

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: 12.12.2022
Policy Revised: 04.17.23

GRAND ISLAND PUBLIC SCHOOLS

2112 BOARD MEMBER CODE OF ETHICS

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, the Grand Island Public Schools board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

AS A SCHOOL BOARD MEMBER:

- I will listen.
- I will respect the opinion of others.
- I will recognize the integrity of my predecessors and associates and the merit of their work.
- I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
- I will recognize that to promise in advance of a meeting how I will vote on any proposition that is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
- I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
- I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
- I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
- I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.

Legal Reference: Neb. Statute 79-526

Policy Adopted: 08.09.2018

Regular Meeting of the Grand Island Public Schools 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 Hank McFarland in open and public session on Thursday, December 14, 2023 at 5:30 p.m. 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 p.m.

Lisa Albers:	Present
Eric Garcia-Mendez:	Present
Joshua Hawley:	Present
Dave Hulinsky:	Present
Lindsey Jurgens:	Present
Katherine Mauldin:	Present
Hank McFarland:	Present
Josh Sikes:	Present
Amanda Wilson:	Present

AGENDA

1. CALL TO ORDER

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

2. ROLL CALL

3. CONSENT AGENDA

3.1. Minutes from the previous month's meeting

3.2. Acceptance of Agendas From Standing Committees

Finance and Facilities Committee

Next Meeting Date: January 2, 2024 at 7:30 a.m.

Leading for Learning Committee

Next Meeting Date: None

Personnel Committee

Next Meeting Date: January 4, 2024 at 8:15 a.m.

Policy Committee

Next Meeting Date: January 8, 2024 at 4:30 p.m.

Public Relations and Partnership Development Committee

Next Meeting Date: January 5, 2024 at 8:00 a.m.

Governance Committee

Next Meeting Date: January 3, 2024 at 8:00 a.m.

GNSA/Legislative Committee

Next Meeting Date: None

3.3. Claims as submitted

3.4. Bid Proposals as submitted

3.5. Staff Adjustments as submitted

3.6. Treasurer's Report as submitted

3.7. Surplus Property Listing

3.8. Change Orders as Documented

3.9. Approval of Agenda as submitted

Approval of agenda as submitted Mrs. Lisa Albers abstained from voting on check number 92284, but approved all other consent agenda items as submitted.

Approve the agenda as submitted. Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

4. SPECIAL RECOGNITION

4.1. Superintendent's Holiday Card Contest Winners

Each year the superintendent invites all GIPS students to submit original artwork to be used for the district's holiday card. One card design is selected from a student PK-Elementary, middle school, and high school. One card is printed and used as the district's holiday card. Saybel Raez Almaguer was the overall winner.

2023 Winners:

Josue Talamantes, 4th Grade, Seedling Mile Elementary School

Saybel Raez Almaguer, 6th Grade, Walnut Middle School

Fremni Rodriguez Marrero, 10th Grade, Grand Island Senior High (GISH)

5. REQUESTS TO ADDRESS THE BOARD

Liam Stefanini, 923 W. John Street, Grand Island, NE talked about the Pathways.

Natalie Heuton, 1204 S. Lincoln Avenue, Grand Island, NE talked about the Pathways.

6. INFORMATION ITEMS

6.1. GIEA Request for Recognition for 2025-2026

Dr. Kollar presented the GIEA Request for Recognition for 2025-26.

6.2. Families in Transition Report

Dr. Stephens, Caitlin Morganflash, and Brian Whitecalf presented the Families in Transition Report.

6.3. Mental Health Supports (Parent Guidance.org, Parent Support Webinars and Coaching, SmartGenSociety, and CareSolace)

Dr. Stephens presented the Mental Health Supports (Parent Guidance.org, Parent Support Webinars and coaching, SmartGenSociety, and CareSolace).

6.4. 2024-2025 Calendar adoption

Dr. Stephens presented the 2024-2025 Calendar adoption.

6.5. GIPS WAN Transport E-Rate RFP

Mr. Gearhart presented on GIPS's current agreement with Unite Private Networks for the district Wide Area Network ends 6/30/2024. GIPS solicited and received 3 responses to our WAN Transport RFP via the E-Rate portal process to secure WAN services for the district for the next 5 years, with optional extensions if they meet the ongoing needs of the district for 5 additional years.

6.6. District Multi-year Microsoft Licensing purchase

Mr. Gearhart presented GIPS currently subscribes to a volume license agreement for Microsoft Office, by switching to an alternative educational program we can purchase equivalent licensing for a 6 year period and save a substantial amount over the current annual cost.

6.7. AQuESTT Presentation of Fall 2023-24 Accountability (from Spring 2022-23 results) and the GISH Graduation-Rate Update

Dr. Doll, Mr. Gilbertson, and Mr. Wickman presented on how schools fared with last spring's testing and the state adjusting of cut scores for ELA and Math. Overall, the results were good and moved us further in the direction of pre-pandemic performance. Also, a detailed presentation on graduation rate performance was provided.

6.8. Accept and Place on File Audited Financial Report as of August 31, 2023 as prepared by Porter & Co, CPA's.

Mr. Harden presented to accept and place on File Audited Financial Report as of August 31, 2023 as prepared by Porter & Co, CPA's.

6.9. Authorized Pinnacle Bank - Bank Accounts

Mr. Harden presented a continuing effort to maximize investment revenue, maintain liquidity, and keep local tax proceeds continuously invested and therefore reinvested in Grand Island the GIPS Business Office in concert with the Board of Education Facilities and Finance Committee recommends pursuing bank accounts with Pinnacle Bank.

6.10. Overview of plan to reduce expenditures for 2024-25.

Mr. Harden presented the revenue and expenditure projections for the 2024-25 budget and beyond indicate a need to identify cost-savings measures. A plan to address this need is being developed.

6.11. Policy

6.11.1. Policy 9110.1 - Title I Parent and Family Member Engagement

Mr. Fisher presented on 9110.1 - Title I Parent and Family Member Engagement on First Read.

6.11.2. Policy 8514 - Medications in School

Mr. Fisher presented on 8514 - Medications in School on First Read.

7. ACTION ITEMS

7.1. 2024-2025 Calendar adoption

Motion to adopt the 2024-2025 Calendar as presented Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.2. GIPS WAN Transport E-Rate RFP

Motion to name Unite Private Networks as the winning bidder of the GIPS WAN Transport RFP, and authorize Cory Gearhart CIO to conduct the necessary negotiations, contract paperwork, and filings to proceed and comply with the federal E-Rate program rules Passed with a motion by Dave Hulinsky and a second by Katherine Mauldin.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.3. 5312.1 STUDENT CONDUCT ON SCHOOL BUSES CONTRACT

Motion to approve 5312.1 Student Conduct on School Buses Contract as presented Passed with a motion by Dave Hulinsky and a second by Lisa Albers.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.4. 5441 AUTHORIZED USE OF DISTRICT VEHICLES

Motion to approve 5441 Authorized Use of District Vehicles as presented Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.5. 5510 FOOD SERVICES MANAGEMENT

Motion to approve 5510 Food Services Management as presented Passed with a motion by Dave Hulinsky and a second by Eric Garcia-Mendez.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.6. 5521 COPYRIGHT COMPLIANCE

Motion to approve 5521 Copyright Compliance as presented Passed with a motion by Dave Hulinsky and a second by Katherine Mauldin.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.7. 5521.1 COPYRIGHT COMPLIANCE Addendum

Motion to approve 5521.1 Copyright Compliance Addendum as presented Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.8. 5522 MAIL AND DELIVERY SERVICES

Motion to approve 5522 Mail and Delivery Services as presented Passed with a motion by Dave Hulinsky and a second by Lisa Albers.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey

Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

7.9. 5530 INSURANCE MANAGEMENT

Motion to approve 5530 Insurance Management as presented Passed with a motion by Dave Hulinsky and a second by Katherine Mauldin.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

8. REPORTS

8.1. Grand Island Public Schools Foundation Report

Mrs. Jurgens reported for the GIPS Foundation.

8.2. Student Representative Report

Ms. Beltran gave the student representative's report.

8.3. Superintendent Report

Mr. Fisher presented the superintendent's report.

9. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

The Board convened to Executive Session at 8:07 p.m.

The recommendation for the Board to convene to executive session for the purpose of discussing negotiations Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

10. RECONVENE FROM EXECUTIVE SESSION

The Board reconvened from Executive Session at 8:19 p.m.

The recommendation that the Board reconvene from executive session Passed with a motion by Dave Hulinsky and a second by Joshua Hawley.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

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

11.1. 2024-2025 Master Agreement

The recommendation to approve the 2024-2025 Master Agreement with the Grand Island Education Association, as ratified by the membership of GIEA. Passed with a motion by Dave Hulinsky and a second by Katherine Mauldin.

Lisa Albers: Yea, Eric Garcia-Mendez: Yea, Joshua Hawley: Yea, Dave Hulinsky: Yea, Lindsey Jurgens: Yea, Katherine Mauldin: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

12. NOTIFICATION OF UPCOMING BOARD MEETINGS

Special Board of Education Meeting - Tuesday, December 19, 2023 at 11:30 a.m. and 1:30 p.m.

Regular Board of Education Meeting - Thursday, January 11, 2024 at 5:30 p.m.

13. ADJOURNMENT

All business having been completed, the meeting was adjourned at 8:21 p.m.

Angela A. Dibbert, Recording Secretary

Dr. Summer E. Stephens, Secretary to the Board

Special Meeting of the Grand Island Public Schools Board of Education

The special 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 Hank McFarland in open and public session on Tuesday, December 19, 2023 at 11:00 a.m. at the Kneale Administration Building - Kneale Conference 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 11:07 a.m.

Lisa Albers:	Present
Eric Garcia-Mendez:	Absent
Joshua Hawley:	Present
Dave Hulinsky:	Absent
Lindsey Jurgens:	Absent
Katherine Mauldin:	Present
Hank McFarland:	Present
Josh Sikes:	Present
Amanda Wilson:	Present

AGENDA

1. OPENING

The meeting was called to order at 11:07 a.m.

2. ROLL CALL

Mr. Sikes gave prior notice that he will be late in joining the meeting. Mr. Sikes joined the meeting at 11:30 a.m.

3. INTRODUCTIONS

Introductions

4. SENATORS THOUGHTS ON THE UPCOMING 2024 SESSION

Senator Loren Lippincott gave his thoughts on the upcoming 2024 session.

5. SENATOR PRIORITY BILLS

Senator Lippincott's priority bill: LB600 - first, second, and village towns (excludes Omaha and Lincoln) to have funds for infrastructure (roads, sewer, power lines, etc.) - Rural Workforce Housing Bill.

6. HOW CAN GIPS HELP

7. EDUCATION LANDSCAPE

8. GIPS ASKS

9. NOTIFICATION OF UPCOMING BOARD MEETINGS

Regular Board of Education Meeting - Thursday, January 11, 2024

10. ADJOURNMENT

The work session was completed at 12:12 p.m.

Angela A. Dibbert, Recording Secretary

Dr. Summer E. Stephens, Secretary to the Board

Special Meeting of the Grand Island Public Schools Board of Education

The special 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 Hank McFarland in open and public session on Tuesday, December 19, 2023 at 1:30 p.m. at the Kneale Administration Building - Kneale Conference 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:

AGENDA

1. OPENING

The meeting was called to order at 1:31 p.m. Due to a lack of a quorum, no meeting was called.

2. ROLL CALL

3. INTRODUCTIONS

4. SENATORS THOUGHTS ON THE UPCOMING 2024 SESSION

5. SENATOR PRIORITY BILLS

6. HOW CAN GIPS HELP

7. EDUCATION LANDSCAPE

8. GIPS ASKS

9. NOTIFICATION OF UPCOMING BOARD MEETINGS

10. ADJOURNMENT

Angela A. Dibbert, Recording Secretary

Dr. Summer E. Stephens, Secretary to the Board

Kneale Administration Building



TO: Facilities & Finance Committee
From: Mr. Petsch, Mrs. Ryan, and Mr. Harden
RE: **Meeting, Tuesday, January 2, 2024 – Via Zoom**

Mr. Virgil D. Harden, MBA, RSBA, SFO
Chief Financial Officer
123 South Webb Road
P.O. Box 4904
Grand Island, NE 68802-4904

Phone: (308) 385-5900 x 201144
Fax: (308) 385-5949
Email: vharden@gips.org
Web: www.gips.org

NEW BUSINESS:

1. Activity Fund Claims – Virg
2. Community Redevelopment Authority & Regional Planning - Virg
3. Request for Proposals – Dan or Gabby
 - o None
4. Nutrition Services Update – Kris Spellman
5. Information Technology Update – Cory Gearhart
6. Review of Depreciation, Special Building, and General Fund, and Payroll – Virg
7. Federal Programs Financial Report – Virg
8. Surplus Property Sale
 - o Aviation Equipment - Bellevue Public Schools
 - o Medical Training Mannequin – Unknown
9. Alliant – AFLAC Change – Virg
10. Change Orders – Dan
 - o GISH
11. ESSERS III Building Project Update – Mr. Petsch
 - Walnut
 - GISH
 - Knickrehm
12. Open Agenda Items as Necessary – F&F Team

NEXT MEETING: **Tuesday, January 30, 2024, at 7:30 a.m. (FEB MTG)**
Dan, Gabby, & Virg review agenda items for BOE meeting.

**Agenda
Governance Committee Meeting
January 3, 2024**

AGENDA:

- 1. Evaluate Board Operating Principles Policy 2111**
- 2. Next Meeting -- 01/31/2024 @ 8:00a**

Kneale Administration Building

Public Relations and Partnership Development Committee
Agenda
Friday, January 5, 2024
8:00 - 9:30 a.m. via [Zoom](#)



Beat on the Street - *All*

Proactive Communication Process - *Mitchell Roush*

- GIPS Budget Process
- GISH "Cell Phone Free" Expectations
- GISH Academies Re-Launch

Communication Analytics - *Kelli Mayhew*

- New Collateral
- Notable Media Coverage
- Timely Communications

Next Meeting: February 2, 2024

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

BOE Policy Committee Meeting – January 8, 2024 – 4:30pm – Mr. Fisher’s Office
*Students prepared to make positive contributions to society and thrive in an ever-changing world.
Empower - Personalize - Design - Partner*

1. **Review Notes from December 11, 2023 – 1.1.**
2. **Review Agenda for changes or additions – 2.1.**
3. **Board role in policy adoption/approval processes:**
 - Policy Committee reviews and makes recommendations to the board for policy adoption, review, or revisions
 - 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 on certain issues in the district with input from staff /students/community as appropriate
4. **NEXT MEETING:**
February 5 – 4:30pm – Mr. Fisher’s Office
5. **Policy as Information @ January 11, 2024, BoE Meeting**
 - 1210 SCHOOL DISTRICT LEGAL STATUS: [Proposed Policy 1210](#)
 - 2120 SCHOOL BOARD LEGAL STATUS: [Proposed Policy 2120](#)
 - 2340 CONFLICT OF INTEREST: [Proposed Policy 2340](#)
 - 2460 VOTING METHOD: [Proposed Policy 2460](#)
 - 8220 ADMISSION OF RESIDENT STUDENTS: [Proposed Policy 8220](#)
 - 8331 TRANSFERS WITHIN GIPS: [Proposed Policy 8331](#)
6. **Policy on Final Read @ January 11, 2024, BoE Meeting**
 - 9110.1 TITLE I PARENT AND FAMILY MEMBER ENGAGEMENT: [Proposed Policy 9110.1](#)
 - 8514 MEDICATIONS IN SCHOOL: [Proposed Policy 8514](#)
7. **Policy for review:**
 - 8463 USE OF BODY WORN CAMERAS - [Body Worn Cameras Policy Template](#)
 - 2111 BOARD OPERATING PRINCIPLES - [Proposed Policy 2111](#)

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

8. Policy Questions and Discussion:

9. Moved to Board Governance Committee

10. Working on:

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92350	Chesterman Company	Food	\$543.67
92351	Greenberg Fruit Company	Produce	\$11,973.18
92352	Hiland Dairy Foods Company LLC	Milk	\$18,691.95
92353	Mid-Nebraska Disposal Inc	Utility	\$456.90
92354	Midwest Restaurant Supply LLC	Equipment	\$17,604.08
92355	MJM Marketing	Food	\$6,096.00
92356	NAPA Auto Parts	Supplies	\$63.08
92357	Pan-O-Gold Baking Co	Bread	\$2,364.15
92358	Peterson Farms Fresh Inc	Produce	\$3,638.88
92359	US Foods - Grand Island	Food	\$8,672.61
92360	VVS Inc	Food	\$105.29
92361	Nebraska Association of Technology Admin	Employee Training	\$65.00
92362	Abby Stoddard	Mileage	\$73.75
92363	Amalia Bernabe Mateo	Mileage	\$142.33
92364	Amanda Smith	Mileage	\$22.79
92365	Amazon Cap Services Inc	Supplies	\$1,728.21
92366	Calvin Noziska Joseph	Mileage	\$20.04
92367	Century Link	Telecommunications	\$347.70
92368	Claudia Demko Reno	Mileage	\$101.78
92369	Clearly Communications	Telecommunications	\$1,033.77
92370	Cougar Nielsen	Mileage	\$114.43
92371	Emily McPherson	Mileage	\$10.74
92372	First Bankcard Center/Visa	Supplies	\$180.00
92373	First Bankcard Center/Visa	Software	\$576.00
92374	First Bankcard Center/Visa	Travel	\$445.72
92375	First Bankcard Center/Visa	Travel	\$1,450.76
92376	First Bankcard Center/Visa	Employee Training	\$120.00
92377	First Bankcard Center/Visa	Supplies	\$417.60
92378	First Bankcard Center/Visa	Travel	\$125.00
92379	First Bankcard Center/Visa	Supplies	\$424.96
92380	First Bankcard Center/Visa	Supplies	\$1,351.23
92381	First Bankcard Center/Visa	Travel	\$2,499.00
92382	First Bankcard Center/Visa	Supplies	\$126.23
92383	First Bankcard Center/Visa	Books	\$4,666.56
92384	First Bankcard Center/Visa	Travel	\$702.54
92385	First Bankcard Center/Visa	Dues and Fees	\$345.67
92386	First Bankcard Center/Visa	Travel	\$2,989.33
92387	First Bankcard Center/Visa	Supplies	\$2,391.97
92388	First Bankcard Center/Visa	Travel	\$3,553.00
92389	First Bankcard Center/Visa	Misc	\$21.52
92390	First Bankcard Center/Visa	Travel	\$50.00
92391	First Bankcard Center/Visa	Employee Training	\$25,710.18
92392	First Bankcard Center/Visa	Supplies	\$174.83
92393	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$1,709.30
92394	Joni Pritchard	Mileage	\$170.43
92395	Josh Summers	Mileage	\$72.50
92396	Katelin Probasco	Mileage	\$18.99
92397	Kelsey Dibbern	Mileage	\$49.78
92398	Kimberly Madison	Travel	\$79.18
92399	Kris McMullen	Mileage	\$52.40
92400	Matheson Tri Gas Inc	Supplies	\$19.92
92401	Menards	Supplies	\$513.99
92402	Michael Persampieri	Travel	\$92.49

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92403	Mid-Nebraska Disposal Inc	Utility	\$6,543.91
92404	MidAmerica Administrative & Retirement	Misc	\$384.00
92405	Midwest Alarm Services	Technical Services	\$2,860.40
92406	Midwest Connect LLC	Advertising	\$3,050.91
92407	Monoprice Inc	Technology Supplies	\$135.00
92408	MSC Industrial Supply Co Inc	Supplies	\$260.40
92409	Multi-Health Systems	Supplies	\$90.00
92410	National School Public Relations Assoc	Other Prof Services	\$15,907.75
92412	Nebraska Council of School Administrator	Dues and Fees	\$855.00
92413	Northwestern Energy	Utilities	\$161.62
92414	O Reilly Auto Parts	Supplies	\$65.06
92415	Office Depot	Supplies	\$169.65
92416	Oscar Morales	Mileage	\$14.01
92417	Overhead Door Of Grand Island	Technical Services	\$604.50
92418	Panchita Portillo	Mileage	\$56.06
92419	Paper Tiger Shredding Inc	Utility	\$470.00
92420	Perry Guthery Haase & Gessford PC	Legal Services	\$4,153.60
92421	Pomp's Tire Service Inc	Repairs	\$47.70
92422	Rebecca Madden	Mileage	\$32.23
92423	Redbird Flight Simulations Inc	Technical Services	\$244.27
92424	Rentokil North America Inc	Technical Services	\$1,012.19
92425	Rhonda Standage	Mileage	\$28.82
92426	School Health Corporation	Supplies	\$1,082.84
92427	Sherwin Williams Company	Supplies	\$77.53
92428	Striv AV LLC	Software	\$657.00
92429	Unite Private Networks LLC	Telecommunications	\$25,908.69
92430	Verizon Business	Telecommunications	\$2.04
92431	Verizon Connect Fleet USA L	Repairs	\$1,553.00
92432	Wells Fargo Bank Nebraska	Postage	\$98.75
92433	Alisa Grim	Mileage	\$61.77
92434	Allo Communications LLC	Technical Services	\$730.00
92435	Almquist Maltzahn Galloway & Luth	Other Prof Services	\$576.00
92436	Amanda Bennett	Mileage	\$26.20
92437	Aramark Uniform Services	Technical Services	\$392.24
92438	Audriana Kaelin Camacho	Mileage	\$27.77
92439	Axtell Community School District 501	Other Prof Services	\$14,000.00
92440	Azhareel Bahena Campos	Technical Services	\$90.00
92441	Banner Solutions	Supplies	\$464.01
92442	Blick Art Materials	Supplies	\$6,623.97
92443	Border States Industries Inc	Supplies	\$1,960.38
92444	Bosselman Energy Inc	Supplies	\$75.52
92445	Bryn Carriker	Mileage	\$6.49
92446	CDW Government	Equipment	\$499.57
92447	Central Community College	Books	\$4,836.20
92448	Charlotte Griffith	Mileage	\$41.13
92449	Cheryl Dillon	Employee Training	\$17.03
92450	Christina M Vrooman	Mileage	\$223.22
92451	City of Grand Island	Technical Services	\$410.71
92452	Communications Supply Corp	Supplies	\$190.88
92453	Copycat Instant Printing	Printing & Binding	\$4,493.77
92454	Cpm Educational Program	Employee Training	\$2,975.00
92455	Craig Homecare	Other Prof Services	\$2,630.03
92456	Cummins Central Power	Technical Services	\$2,138.24

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92457	Curriculum Associates	Books	\$302.23
92458	Daisei Gonzalez	Technical Services	\$99.00
92459	Damian Causgrove	Travel	\$276.50
92460	Danielle Buhrman	Mileage	\$44.67
92461	Data Management Inc	Supplies	\$2,239.76
92462	Demco	Supplies	\$150.22
92463	Eakes Office Solutions	Supplies	\$16,003.41
92464	Easy Way Safety Services, Inc.	Supplies	\$260.00
92465	Educational Service Unit 9	Other Prof Services	\$5,921.68
92466	Erin R Baker	Supplies	\$27.62
92467	Essential Personnel Inc	Technical Services	\$2,771.17
92468	ESU Coordinating Council	Software	\$8,397.00
92469	First Bankcard Center/Visa	Supplies	\$44.00
92470	Friendzy Inc	Software	\$4,032.00
92471	Fun Express LLC	Supplies	\$23.53
92472	Generation Genius Inc	Software	\$795.00
92473	Gottlob Asphalt, LLC	Technical Services	\$3,425.00
92474	Grand Island Independent	Advertising	\$1,019.80
92475	Grand Island Utilities Dept	Electricity	\$16,942.26
92476	Grapple Institute LLC	Other Prof Services	\$15,680.00
92477	Gustave A Larson Company	Supplies	\$3.64
92478	Hamilton Information Systems Inc	Telecommunications	\$14,216.33
92479	Head Start Family Dev Program	Other Prof Services	\$40,212.02
92480	Helgoth's Pumpkin Patch	Supplies	\$595.00
92481	Hesselgesser Electric	Technical Services	\$1,704.31
92482	Holiday Express	Student Transportation	\$38,725.00
92483	Insulation Systems Inc	Technical Services	\$2,201.05
92484	Itzia Isabella Enves Chacon	Technical Services	\$21.00
92485	Jamie Bisbee	Mileage	\$80.30
92486	Jaynie Maree Hawkins	Mileage	\$366.26
92487	Jennifer Hahn	Mileage	\$81.74
92488	JoAnne Terrazas Cortes	Technical Services	\$141.00
92489	Jonathan Doll	Mileage	\$97.40
92490	Jordyn Hubbard	Mileage	\$316.26
92491	Kaitlyn Hesman	Mileage	\$37.66
92492	Karma L Lewandowski	Mileage	\$55.68
92493	Katherine Batista Cueto	Technical Services	\$30.00
92494	Katie Wollenburg	Mileage	\$366.27
92495	Kens Appliance Inc	Supplies	\$1,132.20
92496	Kimberly Foley	Mileage	\$16.31
92497	LUNA Language Services	Technical Services	\$110.00
92498	Lynn Bender	Mileage	\$26.40
92499	Megan L Jaixen	Other Prof Services	\$11,380.51
92500	Meredith Davis	Mileage	\$186.35
92501	Morgan Armstrong	Other Prof Services	\$100.00
92502	NAPA Auto Parts	Supplies	\$47.53
92503	Roxana Hernandez Mendoza	Other Prof Services	\$100.00
92504	Sarah Dramse	Mileage	\$29.08
92505	Sarah K Henry	Mileage	\$112.99
92506	Sarah Wolf	Mileage	\$55.68
92507	Sports Illustrated for Kids	Books	\$117.00
92508	Stacie Faber	Mileage	\$101.66
92509	The Hearing Clinic Inc	Other Prof Services	\$5,035.00

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92510	The Prophet Corporation	Supplies	\$687.40
92511	Turnitin LLC	Software	\$7,550.00
92512	Tyler Technologies Inc	Employee Training	\$750.00
92513	University of Nebraska State Museum	Other Prof Services	\$272.00
92514	Valerie Chmelka	Mileage	\$29.87
92515	Wex Bank	Fuel	\$3,651.83
92516	Wex Bank	Fuel	\$1,916.58
92517	Wex Bank	Fuel	\$1,589.00
92518	Wex Bank	Fuel	\$1,559.91
92519	Woodriver Energy LLC	Utilities	\$19,519.89
92520	American Red Cross	Employee Training	\$2,575.00
92521	Kassandra West	Employee Training	\$77.62
92522	Amazon Cap Services Inc	Supplies	\$264.29
92523	Cash-Wa Distributing	Food	\$98,787.05
92524	Chesterman Company	Food	\$486.28
92525	Culligan of Grand Island	Supplies	\$585.20
92526	EMS Linq Inc	Technical Services	\$3,630.40
92527	Hiland Dairy Foods Company LLC	Milk	\$19,033.69
92528	Hotsy Equipment Co	Repairs	\$1,060.01
92529	HyVee	Food	\$264.78
92530	Michalle Willey	Mileage	\$19.26
92531	Midwest Restaurant Supply LLC	Repairs	\$295.00
92532	Pan-O-Gold Baking Co	Bread	\$2,868.15
92533	Peterson Farms Fresh Inc	Produce	\$2,729.16
92534	Sams Club MC/SYNCB	Supplies	\$200.53
92535	Superior Press	Supplies	\$385.60
92536	US Foods - Grand Island	Food	\$27,298.53
92537	Century Link	Telecommunications	\$1,002.68
92538	DAS State Accounting - Central Finance	Telecommunications	\$267.63
92539	First Bankcard Center/Visa	Travel	\$168.78
92540	First Bankcard Center/Visa	Supplies	\$40.56
92541	First Bankcard Center/Visa	Dues and Fees	\$294.49
92542	First Bankcard Center/Visa	Travel	\$2,685.56
92543	First Bankcard Center/Visa	Software	\$139.95
92544	First Bankcard Center/Visa	Advertising	\$759.54
92545	First Bankcard Center/Visa	Travel	\$12,279.52
92546	First Bankcard Center/Visa	Software	\$19.99
92547	First Bankcard Center/Visa	Employee Training	\$1,068.81
92548	First Bankcard Center/Visa	Software	\$503.90
92549	First Bankcard Center/Visa	Travel	\$3,169.45
92550	First Bankcard Center/Visa	Travel	\$190.87
92551	It Gets Better Project	Misc	\$3,196.00
92552	Julie M Markvicka	Mileage	\$35.50
92553	Maggie E Mintken	Mileage	\$185.37
92554	Matheson Tri Gas Inc	Supplies	\$150.75
92555	Menards	Supplies	\$859.35
92556	Midwest Alarm Services	Technical Services	\$2,128.00
92557	Midwest Hydraulic	Technical Services	\$227.01
92558	Nebraska Assoc of Curriculum	Employee Training	\$250.00
92559	Nebraska Assoc of School Personnel Admin	Dues and Fees	\$150.00
92560	Nebraska Scientific	Supplies	\$1,753.85
92561	One Source	Technical Services	\$1,018.45
92562	Otis Elevator Company	Technical Services	\$1,392.00

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92563	Pearson Clinical Assessment	Supplies	\$217.51
92564	Pomp's Tire Service Inc	Supplies	\$266.80
92565	Porter & Company PC	Other Prof Services	\$32,450.00
92566	Sarah Nedrig	Mileage	\$31.83
92567	Season Mellema	Travel	\$62.65
92568	Strong Fathers-Strong Families LLC	Other Prof Services	\$4,500.00
92569	Super Saver	Supplies	\$208.09
92570	Super Saver Five Points	Supplies	\$2,358.19
92571	Toni Palmer	Travel	\$221.50
92572	First Bankcard Center/Visa	Travel	\$14,542.41
92573	Nebraska Assoc of Curriculum	Employee Training	\$40.00
92574	Abante Marketing	Supplies	\$392.51
92575	Ace Hardware	Supplies	\$94.45
92576	Alegent Health Education Department	Supplies	\$670.00
92577	Alexandra Tjaden	Mileage	\$38.91
92578	American Van Equipment	Vehicles	\$6,577.47
92579	Awards Plus	Supplies	\$170.00
92580	Beth Hubl	Mileage	\$32.82
92581	BG Peterson Co	Supplies	\$336.69
92582	Blick Art Materials	Supplies	\$2,687.99
92583	Border States Industries Inc	Supplies	\$150.67
92584	Brian Kort	Mileage	\$451.29
92585	Caitlin Houdek	Supplies	\$7.55
92586	Capital Business Systems Inc	Technical Services	\$40,617.32
92587	Carrot-Top	Supplies	\$862.61
92588	Chris's Car Wash & Quick Lube	Repairs	\$63.07
92589	Christopher Capote Vejerano	Technical Services	\$102.00
92590	City of Grand Island	Technical Services	\$174.80
92591	Cline Williams Wright Johnson	Legal Services	\$6,862.50
92592	Control Services Inc	Other Equipment	\$9,790.00
92593	Culligan of Grand Island	Technical Services	\$92.15
92594	Danielle Buhrman	Travel	\$249.50
92595	Dobesh Land Leveling	Supplies	\$96.73
92596	Eakes Office Solutions	Supplies	\$261.20
92597	Educational Service Unit 10	Supplies	\$100.00
92598	Eric Kowalski	Travel	\$175.50
92599	Follett Content Solutions LLC	Books	\$3,282.90
92600	Grand Island Utilities Dept	Electricity	\$82,305.51
92601	Hesslegesser Electric	Supplies	\$122.50
92602	Holiday Express	Student Transportation	\$3,555.00
92603	Holly Love	Travel	\$24.00
92604	Imagine Learning LLC	Software	\$450.00
92605	Interstate All Battery Center	Supplies	\$400.80
92606	Johnson Hardware	Supplies	\$11,154.00
92607	JP Boiler Service LLC	Supplies	\$357.00
92608	JW Pepper Son Inc	Technology Supplies	\$480.15
92609	Katina Isele	Mileage	\$14.21
92610	M Kathleen Townsend	Mileage	\$42.97
92611	Marco Jiminez	Technical Services	\$24.00
92612	Patrick Larson	Travel	\$850.46
92613	Robin Dexter	Mileage	\$128.12
92614	Susan Borcher	Other Prof Services	\$913.35
92615	T C Ceilings Inc	Supplies	\$345.60

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92616	Tarjimly	Other Prof Services	\$2,369.25
92617	The Hearing Clinic Inc	Other Prof Services	\$346.00
92618	The Home Depot Pro	Custodial Materials	\$18,025.75
92619	Theodore Presser Company	Supplies	\$80.70
92620	Toofast Supply	Supplies	\$776.16
92621	Tool Barn Rentals Inc	Technical Services	\$65.00
92622	Tyler Technologies Inc	Employee Training	\$150.00
92623	Uline	Supplies	\$695.28
92624	UniFirst Corporation	Technical Services	\$606.21
92625	University of Nebraska Kearney	Misc	\$100.00
92626	Verizon Wireless	Telecommunications	\$2,124.51
92627	Vernier Software & Technology	Supplies	\$5,987.23
92628	Village Cleaners	Technical Services	\$40.00
92629	Winsupply of Grand Island	Supplies	\$1,338.15
92630	Yandas Music	Supplies	\$59.95
92631	Ziemba Roofing Co	Technical Services	\$215.00
92632	Educational Service Unit 10	Other Prof Services	\$49,081.38
92633	Elizabeth Anne James	Mileage	\$57.51
92634	Aramark Uniform Services	Technical Services	\$92.16
92635	Appliance Repair Man	Repairs	\$150.00
92636	Blanca Estela Almaguer	Mileage	\$34.52
92637	Brenmar Company Inc	Paper	\$4,530.60
92638	Carolyn Arends	Mileage	\$1.90
92639	Cash-Wa Distributing	Food	\$44,593.72
92640	Frontier Bag Company-Omaha	Paper	\$801.19
92641	Greenberg Fruit Company	Produce	\$8,389.67
92642	Hiland Dairy Foods Company LLC	Milk	\$19,805.62
92643	Pamela Rivera	Mileage	\$30.40
92644	Pan-O-Gold Baking Co	Bread	\$676.80
92645	Peterson Farms Fresh Inc	Produce	\$2,729.16
92646	Renee Schwieger	Mileage	\$95.11
92647	Teresa Abuwisha	Mileage	\$21.22
92648	US Foods - Grand Island	Food	\$26,441.88
92649	Abby Stoddard	Mileage	\$55.93
92650	Amanda Smith	Mileage	\$34.06
92651	Amazon Cap Services Inc	Supplies	\$10,693.49
92652	Ann Porter	Mileage	\$19.32
92653	Anneris Shafer	Mileage	\$57.76
92654	Breonna Meister	Supplies	\$22.50
92655	Calvin Noziska Joseph	Mileage	\$22.00
92656	Cassandra Jo Stara	Technical Services	\$403.53
92657	Celeste Mildenstein	Mileage	\$18.80
92658	Charter Communications Holdings LLC	Telecommunications	\$59.99
92659	Dan Petsch	Mileage	\$149.28
92660	Danielle Ryan	Mileage	\$24.50
92661	Danny Oberg	Rentals	\$3,100.00
92662	Elda Leticia Martinez Cruz	Mileage	\$95.90
92663	Emily McPherson	Mileage	\$16.37
92664	Estela Morales De Camey	Mileage	\$14.87
92665	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$1,179.35
92666	Jenny Lynn Rother	Mileage	\$141.87
92667	Johanna Noriega	Mileage	\$89.74
92668	Joni Pritchard	Mileage	\$137.61

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92669	Julie M Markvicka	Mileage	\$21.84
92670	Julie Schnitzler	Mileage	\$37.73
92671	Katelin Probasco	Mileage	\$26.59
92672	Kirk Stutzman	Supplies	\$76.14
92673	Kris McMullen	Mileage	\$48.66
92674	Kristin M Schultz	Supplies	\$38.50
92675	Marks Plumbing Parts	Supplies	\$2,416.39
92676	Marty Markvicka	Mileage	\$56.26
92677	Menards	Supplies	\$672.42
92678	MH Equipment Company	Supplies	\$99.36
92679	Midwest Alarm Services	Technical Services	\$635.00
92680	Midwest Connect LLC	Supplies	\$372.00
92681	Midwest Restaurant Supply LLC	Supplies	\$71.00
92682	Mosley Consulting LLC	Employee Training	\$15,650.00
92683	Nebraska Council of School Administrator	Dues and Fees	\$385.00
92684	Nebraska Truck Center Inc	Repairs	\$2,441.24
92685	New Readers Press	Books	\$175.98
92686	Northwestern Energy	Utilities	\$4,038.84
92687	O Neill Transportation & Equipment LLC	Technical Services	\$8,942.40
92688	Otis Elevator Company	Technical Services	\$825.00
92689	Panchita Portillo	Mileage	\$39.16
92690	Phi Delta Kappa International	Dues and Fees	\$290.00
92691	Pomp's Tire Service Inc	Repairs	\$291.14
92692	Prime Communications Inc	Technical Services	\$17,310.34
92693	Psychological Assessment Resources Inc	Supplies	\$162.80
92694	Read Naturally	Software	\$1,380.00
92695	Really Great Reading Company LLC	Supplies	\$59.00
92696	Rebekah Piel	Mileage	\$43.56
92697	Redbird Flight Simulations Inc	Supplies	\$45.00
92698	Rentokil North America Inc	Technical Services	\$1,693.35
92699	Rhiannon Shae Stutts	Supplies	\$11.82
92700	Riverside Technologies Inc	Technology Supplies	\$13,152.00
92701	Sally Smith	Mileage	\$70.60
92702	Sams Club Direct	Supplies	\$69.88
92703	Sara Robinson	Mileage	\$15.72
92704	School Health Corporation	Supplies	\$85.40
92705	Sherwin Williams Company	Supplies	\$748.50
92706	Skyview Tree Service LLC	Technical Services	\$7,400.00
92707	Social Thinking	Books	\$567.06
92708	Sonova USA Inc	Supplies	\$73.99
92709	State Glass Inc	Supplies	\$120.00
92710	State Of Nebraska State Fire Marshal	Dues and Fees	\$704.00
92711	Steven Strand	Mileage	\$48.54
92712	Stuhr Museum Of The Prairie Pioneer	Other Prof Services	\$8,901.00
92713	Summer Stephens	Travel	\$261.82
92714	Toni Palmer	Mileage	\$71.20
92715	Sams Club Direct	Supplies	\$679.08
92716	Academic Therapy Publications	Supplies	\$198.00
92717	AKRS Equipment Solutions Inc	Supplies	\$363.05
92718	All Star Auto Glass of Grand Island	Repairs	\$790.77
92719	Almquist Maltzahn Galloway & Luth	Other Prof Services	\$578.00
92720	Amanda Bennett	Mileage	\$26.20
92721	American School Counselor Assn	Dues and Fees	\$69.00

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92722	Anderson Ford Lincoln Mercury	Repairs	\$1,449.70
92723	Angela Amack	Lobbyist Fees	\$9,884.00
92724	Aramark Uniform Services	Technical Services	\$576.05
92725	Audriana Kaelin Camacho	Mileage	\$16.44
92726	Awards Plus	Supplies	\$90.00
92727	Axtell Community School District 501	Other Prof Services	\$14,000.00
92728	B & H Photo-Video Inc	Supplies	\$405.45
92729	Baileigh Industrial Inc	Machinery	\$41,830.67
92730	BG Peterson Co	Supplies	\$190.80
92731	Blick Art Materials	Supplies	\$2,398.04
92732	Bryn Carriker	Mileage	\$10.94
92733	Capital Business Systems Inc	Technical Services	\$50.00
92734	Carrot-Top	Supplies	\$428.66
92735	CDW Government	Technology Supplies	\$1,196.00
92736	Central Nebraska Bobcat	Technical Services	\$5,758.00
92737	City of Grand Island	Utility	\$30.61
92738	Communications Engineering	Technical Services	\$1,735.00
92739	Communications Supply Corp	Supplies	\$1,620.20
92740	Construction Rental	Supplies	\$45.74
92741	Copycat Instant Printing	Supplies	\$820.39
92742	Crouch Recreation Inc	Technical Services	\$2,800.00
92743	Curriculum Associates	Books	\$856.47
92744	Danielle Buhrman	Mileage	\$75.19
92745	Dawn Deuel-Rutt	Mileage	\$23.58
92746	Department of Health and Human Services	Dues and Fees	\$115.00
92747	Eagle Eye Weed Control LLC	Utility	\$6,406.68
92748	Eberl Plumbing & Drain	Technical Services	\$375.00
92749	Educational Service Unit 10	Employee Training	\$80.00
92750	Educational Service Unit 9	Other Prof Services	\$43,932.60
92751	Emmaline Goodman	Mileage	\$49.58
92752	Engineering Technologies Inc	Other Prof Services	\$5,802.47
92753	Epp Foundation Repair	Technical Services	\$47,414.00
92754	Erin R Baker	Supplies	\$18.75
92755	Essential Personnel Inc	Cleaning Services	\$1,672.89
92756	Fawn S Gernstein	Employee Training	\$299.59
92757	Follett School Solutions Inc	Software	\$878.90
92758	Freshworks Inc	Software	\$2,571.34
92759	Frontline Technologies Group LLC	Advertising	\$14,693.57
92760	Grafton and Associates PC	Supplies	\$540.00
92761	Grand Island Independent	Advertising	\$31.60
92762	Grand Island Public Schools Nutrition Sv	Food	\$576.00
92763	Grand Island Utilities Dept	Electricity	\$63,075.86
92764	Hall County Treasurer	Postage	\$10,940.99
92765	Holiday Express	Student Transportation	\$22,205.00
92766	Jami Lee Dutcher	Mileage	\$87.38
92767	Jared Bombeck	Travel	\$304.50
92768	Karisa Dubbs	Mileage	\$76.18
92769	Kenneth DeFrank	Mileage	\$102.25
92770	Kevin M Liess	Mileage	\$192.66
92771	Kimberly Foley	Mileage	\$11.46
92772	Lynn Bender	Mileage	\$9.43
92773	Meredith Davis	Mileage	\$148.75
92774	Michelle Dorszynski	Supplies	\$34.00

Grand Island Public Schools

Claims Listing

January 11, 2024

Reference No	Payee	Description	Amount
92775	Rosemary Gomez	Mileage	\$58.10
92776	Sarah Dramse	Mileage	\$93.21
92777	Sarah K Henry	Mileage	\$80.89
92778	Shelley Eickhoff	Mileage	\$14.74
92779	Stacie Faber	Mileage	\$131.39
92780	Stephanie N Frankforter	Travel	\$334.00
92781	Suyapa Gonzalez	Travel	\$282.46
92782	Thera Fisk	Supplies	\$53.70
92783	Tyler Technologies Inc	Employee Training	\$600.00
92784	Verizon Wireless	Telecommunications	\$120.03
92785	Woodriver Energy LLC	Utilities	\$19,032.49
	Central Nebraska Education Agency	Lease Payment	\$45,000.00
	Holiday Express	Transportation	\$239,165.66
	Medsurety	Employee Benefits	\$500.00
	Duncan Theis Construction Inc	Security Vestibule	\$99,144.32
	BOKF, National Association	Bond Payment	\$481,307.50
	BOKF, National Association	Bond Payment	\$377,040.38
	BOKF, National Association	Bond Payment	\$13,300.00
	BOKF, National Association	Bond Payment	\$1,228,284.90
	BOKF, National Association	Bond Payment	\$3,113,802.60
	BOKF, National Association	Bond Payment	\$508,392.50
	BOKF, National Association	Bond Payment	\$700.00
	Five Points Bank	Bond Payment	\$29,044.35
	BOKF, National Association	Bond Payment	\$31,862.00
	BOKF, National Association	Bond Payment	\$26,017.00
	Grand Island Physical Therapy	Contracted Services	\$50,639.18
	Grand Island Physical Therapy	Contracted Services	\$56,188.57
	Grand Island Physical Therapy	Contracted Services	\$56,602.01
	Grand Island Physical Therapy	Contracted Services	\$50,780.47
	Soliant Health LLC	Contracted Services	\$21,723.68
	Soliant Health LLC	Contracted Services	\$24,687.63
	Soliant Health LLC	Contracted Services	\$2,452.10
		December Claims	<u>\$7,980,250.72</u>
		December 15, 2023 Payroll	<u>\$9,121,840.39</u>
			<u><u>\$17,102,091.11</u></u>

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

**STAFF ADJUSTMENT
January 11th, 2024**

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>
Alex Pinkelman	Apprentice Teacher/1.0 FTE/ Wasmer	01/03/2024	BA+00 -02	Wayne State	New Position
Rebekah Saddler	First Grade/1.0 FTE/Jefferson	01/03/2024	BA+00 -02	UNK	Open

New Hire/Extra Standard Assignment

<u>Name</u>	<u>Extra-Standard Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Adam Zlomke	Boys Junior Varsity Assistant Coach/ Senior High	02/26/2024	T. Valderaz

Classified New Hires

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Lacey Acosta	Special Education Paraeducator/Dodge	.9375	12/05/2023	Open
Kelly Arana-Mata	Campus Monitor/Senior High	1.0	01/03/2024	M. Eckel
Anyssa Erives	Special Education Paraeducator/Westridge	.9375	12/14/2023	D. Polk
Gentry Fisher	Speech Language Pathology Assistant/Howard/ Shoemaker/Stolley Park/ Senior High	.9375	01/03/2024	New Position
Karleigh Mulinix	Special Education Paraeducator/Walnut	.9375	11/27/2023	K. Sebesta
Kathryn Parker	Assistant Custodian/Newell	.50	12/11/2023	E. Corretjer Landing
Stephanie Parra Mercado	Assistant Custodian/OLC	.50	12/05/2023	W. Stahl

Classified New Hires (Continued)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Starting Date</u>	<u>Replaces/Reason</u>
Tania Pineda	Nutrition Services Assistant/Kneale CNC	1.0	12/06/2023	D. Goscha
Jessie Romero	Campus Monitor/Senior High	1.0	01/03/2024	A. Casillas
Stacie Tagel	ELC Instructional Support/OLC	1.0	12/08/2023	A. Ortiz
Mackenzie Thompson	ELC Instructional Support/Starr	1.0	12/11/2023	T. Helgoth
Sean Willard	Electrician/Kneale	1.0	12/26/2023	L. Kuhn

Certified Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
Julie Armstrong	Fourth Grade/Jefferson	Retirement	05/23/2024
Robin Dexter	Director of Secondary Education/Kneale	Retirement	08/15/2024
Kendra Harders	Fourth Grade/Gates	Personal	05/23/2024

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>
Isaac Bisbee	Assistant Custodian Elementary/.50 FTE/Seedling Mile	Personal	01/15/2024
Sandra Clingenpeel	Nutrition Services Assistant/.50 FTE/Senior High	Personal	12/20/2023
Makaylah Eckel	Campus Monitor/1.0 FTE/Senior High	Termination	12/04/2023
Tamara Helgoth	ELC Instructional Support/1.0 FTE/Starr	New Position	12/07/2023

Classified Resignations (Continued)

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Reason</u>	<u>Effective</u>
Melinda Lavalleur	Special Education Paraeducator/.9375 FTE/Dodge	New Position	12/20/2023
Demetrius Lenear	Special Education Paraprofessional/.9375 FTE/ Wyandotte Skills	New Position	12/20/2023
Jamie Romero Perez	Special Education Paraeducator/.9375 FTE/Wasmer	Termination	12/04/2023
Frances Sandoval	Assistant Custodian Elementary/1.0 FTE/Stolley Park	Retirement	12/29/2023
Jerry Starkey	Head Custodian/1.0 FTE/Barr	Retirement	01/03/2024
Daryl White	Nutrition Services Assistant/.6250 FTE/Westridge	Personal	12/21/2023
Daryl White	Crossing Guard/.3125 FTE/Jefferson	Personal	12/21/2023

Certified Changes

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

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>
NONE				

Certified Special Assignment

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective</u>	<u>Replaces/Reason</u>
NONE			

Certified Special Assignment Resignations

<u>Name</u>	<u>Assignment/Building</u>	<u>Reason</u>	<u>Effective</u>
NONE			

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

Grand Island Public Schools

Fund Balances

Fiscal Year: 2022-2023

Month: January

Year: 2024

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	\$27,664,101.74	\$131,009,054.42	(\$130,855,872.25)	\$0.00	\$27,817,283.91
02	Depreciation	\$2,066,711.35	\$750,479.10	\$0.00	\$0.00	\$2,817,190.45
03	Employee Benefit	\$3,113,665.44	\$131,771.77	(\$17,770.99)	\$0.00	\$3,227,666.22
04	Contingency	\$1,020,635.89	\$44,556.30	(\$33,848.10)	\$0.00	\$1,031,344.09
05	Activities	\$2,671,445.35	\$3,953,377.34	(\$3,138,855.79)	\$0.00	\$3,485,966.90
06	School Nutrition	\$2,947,436.09	\$7,175,369.71	(\$6,937,410.83)	\$0.00	\$3,185,394.97
07	Bond	\$7,315,997.68	\$6,238,346.70	(\$6,041,712.41)	\$0.00	\$7,512,631.97
08	Special Building	\$2,242,270.65	\$823,215.85	(\$581,935.30)	\$0.00	\$2,483,551.20
09	Qualified Capitol Purpose Undertaking	\$1,248,298.58	\$1,172,271.89	(\$904,328.83)	\$0.00	\$1,516,241.64
10	Cooperative	\$711,935.17	\$540,000.00	(\$539,999.98)	\$0.00	\$711,935.19
Grand Total:		\$51,002,497.94	\$151,838,443.08	(\$149,051,734.48)	\$0.00	\$53,789,206.54

End of Report



Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
 GI21127
 GIPS Senior High Additions &
 Renovation
 Grand Island, NE

CONTRACT INFORMATION:
 Contract For: Single Prime

CHANGE ORDER INFORMATION:
 Change Order Number: 006

Date: May 25, 2022

Date: December 20, 2023

OWNER: *(Name and address)*
 Hall County School District 2
 dba Grand Island Public Schools (GIPS)
 PO Box 4904
 Grand Island, NE 68802

ARCHITECT: *(Name and address)*
 Cannon Moss Brygger & Assocaites, P.C.,
 dba CMBA Architects
 208 Pine St.
 Suite 301
 Grand Island, NE 68801

CONTRACTOR: *(Name and address)*
 Perry Reid Construction
 2930 Ridge Line Road
 Suite 116
 Lincoln, NE 68516

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

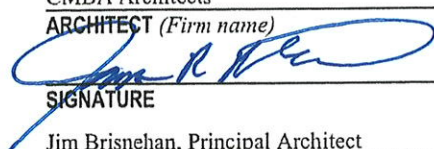
(1) COR #049 WP at Reception Desks	ADD	\$8,055.59
(2) COR #053 Additional Door Stops	ADD	\$2,263.00
(3) COR #055 Add Band Room Receptacle	ADD	\$2,747.30
(4) COR #056 Wall Panel R&R and Paint at WC-1 Locations	ADD	\$4,314.91
(5) COR #057 Additional Curb R&R	ADD	\$656.67
	TOTAL	\$18,037.47

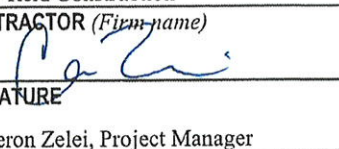
The original Contract Sum was	\$	<u>3,689,700.00</u>
The net change by previously authorized Change Orders	\$	<u>155,908.90</u>
The Contract Sum prior to this Change Order was	\$	<u>3,845,608.90</u>
The Contract Sum will be increased by this Change Order in the amount of	\$	<u>18,037.47</u>
The new Contract Sum including this Change Order will be	\$	<u>3,863,646.37</u>

The Contract Time will be increased by Zero (0) days.
 The new date of Substantial Completion will be 08/15/2023

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

CMBA Architects
 ARCHITECT *(Firm name)*

 SIGNATURE
 Jim Brisnehan, Principal Architect
 PRINTED NAME AND TITLE
 12/21/2023
 DATE

Perry Reid Construction
 CONTRACTOR *(Firm name)*

 SIGNATURE
 Cameron Zelei, Project Manager
 PRINTED NAME AND TITLE
 12/21/23
 DATE

Grand Island Public Schools
 OWNER *(Firm name)*

 SIGNATURE
 Dan Petsch, Dir. of Building & Grounds
 PRINTED NAME AND TITLE

 DATE

Consent Agenda

The Board designates the following:

- Board Secretary – Dr. Summer Stephens
- Treasurer – Ms. Lori Forsythe
- Fund depository – Wells Fargo, Five Points, and NE Liquid Asset Fund
- Legal counsel – GIPS engages with attorneys based on the area of expertise needed such as Cline and Williams, Perry Law Firm, and KSB
- Legal newspaper – Grand Island Independent
- Method of publicizing meetings – Meetings are publicized in the Grand Island Independent, distributed to local media outlets, and posted on the GIPS website
- Non-discrimination compliance coordinator – Dr. Summer Stephens
- State and federal authorized representatives – Mr. Virgil Harden and Dr. Summer Stephens

GIPS BOE Regular Meeting
Thursday, January 11, 2024 5:30 PM
Kneale Administration Building - Board Room

1. CALL TO ORDER

Speaker(s): Dr. Summer Stephens

2. ROLL CALL

Speaker(s): Mrs. Angela Dibbert

3. ELECTION OF OFFICERS

Speaker(s): Dr. Summer Stephens

4. Singing of the Board Operating Principles by all Board Members

Speaker(s): Dr. Summer Stephens

5. 2112 Board Member Code of Ethics

Speaker(s): Dr. Summer Stephens

6. CONSENT AGENDA

Speaker(s): Board President

6.1. Minutes from the previous month's meeting

6.2. Acceptance of Agendas From Standing Committees

6.3. Claims as submitted

6.4. Staff Adjustments as submitted

6.5. Treasurer's Report as submitted

6.6. Change Orders as Documented

6.7. Board of Education Designees for 2024

6.8. Approval of Agenda as submitted

7. SPECIAL RECOGNITION

7.1. School Board Recognition Month

Speaker(s): Mr. Mitch Roush

8. REQUESTS TO ADDRESS THE BOARD

Speaker(s): Board President

9. INFORMATION ITEMS

9.1. GIPS Cyber Security Licensing and Support Renewal

Speaker(s): Mr. Cory Gearhart

9.2. Policy

9.2.1. 1210 SCHOOL DISTRICT LEGAL STATUS

Speaker(s): Mr. Matt Fisher

9.2.2. 2120 SCHOOL BOARD LEGAL STATUS

Speaker(s): Mr. Matt Fisher

9.2.3. 2340 CONFLICT OF INTEREST

Speaker(s): Mr. Matt Fisher

9.2.4. 2460 VOTING METHOD

Speaker(s): Mr. Matt Fisher

9.2.5. 8220 ADMISSION OF RESIDENT STUDENTS

Speaker(s): Mr. Matt Fisher

9.2.6. 8331 TRANSFERS WITHIN GIPS

Speaker(s): Mr. Matt Fisher

10. ACTION ITEMS

10.1. GIEA Exclusive Bargaining Agent 2025-2026

Speaker(s): Dr. Carrie Kolar

10.2. District Multi-year Microsoft Licensing purchase

Speaker(s): Mr. Cory Gearhart

10.3. Accept and Place on File Audited Financial Report as of August 31, 2023 as prepared by Porter & Co, CPA's.

Speaker(s): Mr. Virgil Harden

10.4. Authorized Pinnacle Bank - Bank Accounts

Speaker(s): Mr. Virgil Harden

10.5. Overview of plan to reduce expenditures for the FY 24-25 budget.

Speaker(s): Mr. Virgil Harden

10.6. 9110.1 TITLE I PARENT AND FAMILY MEMBER ENGAGEMENT

Speaker(s): Mr. Matt Fisher

10.7. 8514 MEDICATIONS IN SCHOOL

Speaker(s): Mr. Matt Fisher

11. REPORTS

11.1. Grand Island Public Schools Foundation Report

Speaker(s): Mrs. Lindsey Jurgens

11.2. Student Representative Report

Speaker(s): Ms. Adilene Beltran

11.3. Superintendent Report

Speaker(s): Mr. Matt Fisher

12. EXECUTIVE SESSION FOR THE PURPOSE OF NEGOTIATIONS OF THE SUPERINTENDENT'S CONTRACT BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

13. RECONVENE FROM EXECUTIVE SESSION

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

14.1. Superintendent's Contract

15. NOTIFICATION OF UPCOMING BOARD MEETINGS

16. ADJOURNMENT



SALES QUOTATION

Quote No. Q-00579169
Ref. No. Grand Island - Fortinet Coterm

Date 12/28/2023
Exp. Date 1/27/2024

Sterling Account Manager

Jessica Lee
 303 Centennial Dr
 North Sioux City, SD 57049
 P: (605) 242-2010
 F: (605) 242-4001
 jessica.lee@sterling.com

Customer Information

Grand Island Public Schools
 Cory Gearhart
 2124 N Lafayette
 Grand Island, NE 68803-2099
 P: (308) 385-5900
 cgearhart@gips.org

Terms	FOB	Contract	Estimated Lead Time
Net 30	Destination	Open Market	60 Business Days ARO

Line No.	QTY	Part Number	Description	Serial Number(s)	POP Start Date	POP End Date	Unit Price	Extension
1	1	Coterm	24x7 FC support EPP	FCTEMS0000093984	2/28/2024	8/31/2026	\$46,576.02	\$46,576.02
2	1	Coterm	UTM Protection (24x7 FortiCare plus Application Control, IPS, AV, Web Filtering and Antispam Services)AV, FortiGuard IPS Service, FortiGuard URL, DNS & Video Filtering Service, AS, 24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FGT3KD3Z16801014	2/28/2024	8/31/2026	\$60,062.76	\$60,062.76
3	1	Coterm	UTM Protection (24x7 FortiCare plus Application Control, IPS, AV, Web Filtering and Antispam Services)AV, FortiGuard IPS Service, FortiGuard URL, DNS & Video Filtering Service, AS, 24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FGT3KD3Z16800716	2/28/2024	8/31/2026	\$60,062.76	\$60,062.76
4	1	Coterm	UTM Protection (24x7 FortiCare plus Application Control, IPS, AV, Web Filtering and Antispam Services)AV, FortiGuard IPS Service, FortiGuard URL, DNS & Video Filtering Service, AS, 24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FG60EP4Q17000916	2/28/2024	8/31/2026	\$970.24	\$970.24
5	1	Coterm	UTM Protection (24x7 FortiCare plus Application Control, IPS, AV, Web Filtering and Antispam Services)AV, FortiGuard IPS Service, FortiGuard URL, DNS & Video Filtering Service, AS, 24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FG60EP4Q17000868	2/28/2024	8/31/2026	\$970.24	\$970.24

6	1	Coterm	UTM Protection (24x7 FortiCare plus Application Control, IPS, AV, Web Filtering and Antispam Services)AV, FortiGuard IPS Service, FortiGuard URL, DNS & Video Filtering Service, AS, 24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FG60EP4Q17000707	2/28/2024	8/31/2026	\$970.24	\$970.24
7	1	Coterm	24x7 Email, 24x7 Comprehensive Support, Advance HW, Firmware & General Updates	FL-1KE3R17000211	2/28/2024	8/31/2026	\$4,436.96	\$4,436.96
							TOTAL	\$ 174,049.22

Quotation Comments

Ask your Sterling Account Manager about our Complete Ship Services: An efficient, convenient, and secure way to receive your order.

Terms and Conditions

All products and services sold, licensed, resold, distributed, and provided (as applicable) by Sterling are subject to Sterling's Return Guidelines (located at <https://sterling.com/contact/return-information/>) and the terms and conditions (if any) imposed by the applicable Sterling Partner (the original manufacturer, seller, licensor, or provider).

CAGE: 06AP0 | DUNS: 938836541 | UEID: YZTLALWM4UC7

1210 SCHOOL DISTRICT LEGAL STATUS

The official name of the district is Hall County School District 2. ~~but THE~~ Grand Island Public Schools may be used as the business title of the district. The School District of Grand Island may continue to be used in policy and other district publications and descriptions until such time as scheduled periodic updates.

Class of School District

The district is a Class III school district, having a population of more than 1,000 and not more than 150,000 inhabitants and maintains both elementary and high school grades under the direction of a single school board. The district is a body corporate and possesses all the usual powers of a corporation for public purposes.

Territorial Extent of the District

The boundaries of the district shall include the territory within the corporate limits of the City of Grand Island plus any additions to the city as may be added thereto, as well as such adjacent territory as now is or hereafter may be attached for school purposes.

Legal Reference: Neb. Constitution, Art. VII, Sec. 1
 Neb. Rev. Stat. § 79-307
 Neb. Rev. Stat. § 79-405
 Neb. Rev. Stat. § 79-407

Policy Adopted: 03/01/1976
Policy Revised: 07/08/1991
Policy Revised: 08/12/2004
Policy Revised: 03/12/2018
Policy Revised: ~~??/??/????~~

2120 SCHOOL BOARD LEGAL STATUS

Section 1, Article VII, of the Nebraska Constitution provides as follows: "The legislature shall provide for the free instruction in the common schools of this state for all persons between the ages of 5 and 21 years. The legislature may provide for the education of other persons in educational institutions owned and controlled by the state or a political subdivision thereof." The state legislature fulfills this responsibility by enacting laws to regulate the schools, providing a portion of the funds needed for operating the schools, and delegating the immediate control of the schools to the Board of Education elected within the local school district.

The School Board is an agency of the state with powers delegated to it by the legislature. In all cases where the state laws do not provide or prohibit, the Board will establish and appraise the educational activities of the district, responsive to the desires of the majority of the citizens of the district.

Legal Reference: Neb. const. art. VII, sec. 1

Policy Adopted: 03/01/1976

Policy Approved: 07/08/1991

Policy Revised: 10/13/2005

Policy Reviewed: 04/12/2018

Policy Reviewed: ??/??/????

2340 CONFLICT OF INTEREST

It is imperative that board members comply with the *Nebraska Political Accountability and Disclosure Act* when participating in board action. This policy provides a synopsis of three situations when a board member could have a conflict of interest while participating in board action. The three situations are: (1) hiring of an immediate family member; (2) contracting with the school district; and (3) other conflicts that could result in a financial benefit or detriment for a board member.

Hiring of an Immediate Family Member

A school board member may hire, supervise the hiring of, or recommend the hiring of an immediate family member if:

1. He or she does not abuse his or her official position.
2. He or she makes a reasonable solicitation and consideration of applications for employment.
3. He or she discloses the matter to the school board either on the record or in writing.
4. The school board approves the employment or supervisory position.

The term immediate family member means a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.

Abuse of official position includes, but is not limited to, employing an immediate family member who:

1. Is not qualified for and able to perform the duties of the position;
2. Is paid an unreasonably high salary; or
3. Is not required to perform the duties of the position.

In the event that an immediate family member was employed by the school district prior to the time that the school board member was elected or appointed, the school board member shall make the required disclosure as soon as reasonably possible after taking office. (Use NADC Form C-4)

Contracts

A school board member may not have an interest in a contract with the school district unless:

1. The contract is an agenda item at a board meeting.
2. The interested board member makes a declaration on the record of the school board of his or her interest in the contract. This disclosure must be made prior to the consideration of the matter by the board. It may be made at the meeting as long as the disclosure is made part of the minutes of the meeting. It may be made in writing and filed with the person who normally keeps records for the board.
3. The interested board member does not vote on the matters of granting the contract, making payments pursuant to the contract, accepting performance under the contract, or similar matters relating to the contract.

The prohibition against having an interest in a contract only applies when a board member, his or her spouse, parent or child has a "business association" as defined below or will receive a fee or commission as the result of the contract.

Business Defined: any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition of "business" does not distinguish between for-profit and non-profit entities. Either can be a "business".

Business Association Defined: A business in which the individual is a partner, limited liability company member, director, or officer; or a business in which the individual or immediate family member of the individual is a stockholder. If closed corporate stock, the stock must have a value of \$1,000 or more or represent more than a five percent equity interest. If publicly traded stock, the stock must have a value of \$10,000 or more or represent more than a ten percent equity interest.

Receiving deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of a school district is not considered a contract for the purposes of this section.

If a school board member's parent, spouse or child is an employee of the school district, the board member may vote on all issues of the contract which are generally applicable to (1) all employees or (2) all employees within a classification and do not single out his or her parent, spouse, or child for special action.

Other Conflicts of Interest

This section does not apply if either subsection "Hiring of Family Members" or subsection "Contracts" apply.

A school board member has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which could result in a financial benefit or detriment to:

1. The school board member;
2. A member of his or her immediate family; or
3. A business with which he or she is associated.

The financial benefit or detriment must be distinguishable from that experienced by the general public or a broad segment of it.

If the school board member has a potential conflict of interest he or she is required to:

1. Prepare a written statement describing the matter requiring action or decision and the nature of the potential interest (Use NADC Form C-2 - attached to policy);
2. Deliver a copy to the person who keeps records for the school board; and
3. Take such action as the Commission shall prescribe to remove himself or herself from influence over the matter.

Reference: *Nebraska Political Accountability and Disclosure Act*,
Neb. Rev. Stat. § 49-1425; § 49-14,101; § 49-14,102; § 49-14,103;
§ 49-14,103.01; § 49-14,103.02; § 49-14,103.03; § 49-14,103.04;
§ 49-14,103.05; § 49-14,103.06; § 79-818; § 79-544 and § 49-1499.

Policy Adopted: 12/13/2001

Policy Revised: 06/12/2014

Policy Revised: 09/08/2016

Policy Reviewed: ???/??/????

2460 VOTING METHOD

Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session. The record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote may be satisfied by use of an electronic voting device which allows the yeas and nays of each member of the board to be readily seen by the public.

The vote to elect officers of the Board of Education may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

All motions shall be carried by a majority of the members present or as otherwise required by law.

Legal Reference: Neb. Statute 84-1413

Policy Adopted: 03/01/1976

Policy Revised: 09/09/1991

Policy Revised: 09/08/2016

Policy Reviewed: ??/??/????

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:	45 20 students/session
Kindergarten and 1st:	19-23/class
2 nd to 3 rd :	21-25/class
4 th to 5 th :	23-27/class

Secondary capacities will be based on these guidelines:

6 th to 8 th :	27-30/class
9 th to 12 th :	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: 11/03/1980
Policy Revised: 05/04/1998
Policy Revised: 09/09/2010
Policy Reviewed: 01/12/2012
Policy Revised: 05/10/2012
Policy Revised: 03/13/2017
Policy Revised: 11/10/2022
Policy Revised: ??/??/????

GRAND ISLAND PUBLIC SCHOOLS

8331 TRANSERS WITHIN GIPS

It shall be the policy of the Grand Island Public Schools that students shall attend the school in the attendance area in which they reside. Reassignment may be made when deemed in the student's best interest and based upon the capacity of the class, grade level, program, and school building to which the student is applying. Capacities will be based upon class/program guidelines provided in Policy 8220 Admission of Resident Students. Special Education transfers will be allowed only when it is determined that educational needs as specified in the Individualized Education Plan cannot be provided in the neighborhood school.

It shall be the policy of the Grand Island Public Schools to limit elementary and middle school within-district transfers occurring during the school year. After the first Friday after Labor Day, within-district elementary and middle school transfers shall be limited to mandatory reassignment, students needing to access special programs, or if in the opinion of the administrator, denial of the transfer would be detrimental to the student's wellbeing.

Transfers will be reviewed and approved based on the following priority:

1. Capacity of grade level – Policy 8220 Admission of Resident Students
2. ~~Sibling of a student accepted as a transfer previously~~ Sibling currently enrolled at requested school
3. Parent is a staff member at destination school
4. Day care needs
5. Attendance or discipline issues at neighborhood school
6. Enrollment Option Students

Applicants will be notified of approval or denial prior to August 15th the first day of school for the current year.

The assignment of pupils (to classes) and teachers is made under the direction of the building administrator/s.

Reference: *GIPS Board Policy 8220 ADMISSION OF RESIDENT STUDENTS*

Policy Adopted: 11/03/1980
Policy Revision: 07/08/1991
Policy Revised: 03/03/1997
Policy Revised: 08/02/2001
Policy Revised: 08/14/2003
Policy Revised: 11/13/2008
Policy Revised: 01/15/2018
Policy Revised: ??/??/????

GRAND ISLAND PUBLIC SCHOOLS

Administrative Procedures for Policy 8331

Page one of the Student Transfer Request form is to be completed for all students requesting transfer from one school to another within Grand Island Public Schools. The Student Transfer Request form applies to elementary and Middle Schools and is to be completed by the principal of the attending school following the required in Policy 8332 conference.

Procedimientos Administrativos para las Políticas 8331

Primera página del formulario de Solicitud de Transferencia del Estudiante es para ser completado por todos los estudiantes que soliciten la transferencia de una escuela a otra dentro de las Escuelas Publicas Grand Island. El formulario de Solicitud de Transferencia aplica a las Escuelas Primarias y Secundarias y debe ser completado por el director de la escuela que esta asistiendo siguiendo el requisito de la conferencia de la Política 8331.

Student Transfer Request

Date Received: _____

Student Name: _____

Parent/Guardian: _____

Address: _____

Phone: _____

School(s) requested: _____

Neighborhood school: _____ Grade: _____

School year for request: _____

Duration of request (End of school year, continuous, etc) _____

Reason for requested transfer:

Parent/Guardian Signature

Date

Continued approval is dependent upon attendance and punctuality, and grade level enrollment at the requested school.

<input type="checkbox"/> Request Denied
<input type="checkbox"/> Request Approved
Reason for approval or denial:

Principal Signatures:

Neighborhood School Principal

Receiving School Principal

Solicitud de Transferencia del Estudiante

Fecha Recibida: _____

Nombre del Estudiante: _____

Padre/Tutor: _____

Dirección: _____

Teléfono: _____

Escuela(s) solicitada: _____

Escuela del vecindario: _____ Grado: _____

Año escolar de la solicitud: _____

Duración de la solicitud (Fin de año escolar, continua, etc.) _____

Motivo de solicitud de transferencia:

Firma del Padre/Tutor

Fecha

La continua aprobación depende de la asistencia y puntualidad, y la inscripción del nivel de grado en la escuela solicitada.

<input type="checkbox"/> Solicitud Negada <input type="checkbox"/> Solicitud Aprobada Motivo de la aprobación o negación:

Firma de los Directores:

Director de la Escuela de su Vecindario

Director de la Escuela que Recibe



The Grand Island Education Association (GIEA) represents more than 600 members – both certified and classified staff – who work hard to educate the youth of Grand Island. The association is an affiliate of the Nebraska State Education Association and the National Education Association.

October 25, 2023

Hank McFarland, President
Grand Island Public Schools Board of Education

Dear Mr. McFarland:

The Grand Island Education Association continues to represent the bargaining unit covered by the 2023-2024 Master Agreement and is recognized as the exclusive bargaining agent for negotiations for the 2024-2025 contract year.

The Association requests that Grand Island Public Schools recognize the Association as the exclusive bargaining agent for the 2025-2026 contract year for the unit it presently represents.

Please direct your response to the undersigned.

Sincerely,

Michelle Carter

Michelle Carter, President
Grand Island Education Association



80 E. McDermott Dr.
 Allen, TX 75002
 Phone 1-800-876-3507
 Fax (866) 947-4604

Remit Payments To:
 JourneyEd.com, Inc.
 Attn: Accounts Receivable
 P.O. Box 732357
 Dallas, TX 75373-2357

Quote

Quote #	10531425
Valid Through	11/22/23
Sales Rep	Christine McConnell
Direct	636-238-5606
Ship Via	Ground
Email	cmccconnell@journeyed.com

BILL TO

Accounts Payable**
 Grand Island Public Schools
 PO Box 4904
 Grand Island, NE 68802

SHIP TO

Cory Gearhart
 Kneale Admin Building
 Grand Island Public Schools
 123 S Webb Rd
 Grand Island, NE 68802

Items

Line #	Part #	OS	Description	Price	Qty	Line Price
1	1460017		JourneyEd Temp holding sku AAA-99945 Microsoft 365 A1 1 (Number of CSP licenses), One-time payment (Prepaid) (Billing Type) The M365 A1 license is a device based license that is not shared. It lasts for either the life of the device it is assigned to, or for 6 years, whichever comes first. If the device needs to be replaced then, with a few exceptions, the license would need to be repurchased. This is an excellent value but not intended for use on shared devices.	23.57	1520	35,826.40
2	1910624		Microsoft Windows 11 Pro Upgrade CSP Perpetual Upgrade	59.81	800	47,848.00
3	1899824		Microsoft Office Std 2021 Along LTSC Academic Select Plus	54.08	400	21,632.00

Subtotal:	\$105,306.40
Shipping:	0
Tax:	\$0.00
Total:	\$105,306.40

Notes

- Term - quotes are valid for 30 days from the date issued. Any changes made to the quote may affect the pricing offered.
- Payment - this quote assumes payment by check or ACH. Payment by credit card will result in an additional 3% fee to cover costs.
- Products - by accepting this quote, you agree to review all products, quantities, and system requirements to ensure they are correct.
- Availability - quotes do not hold or guarantee product availability.
- Returns - Most unopened items may be returned within 30 days of receipt for a refund. All software Licensing and Electronic Software Downloadable (ESD) products are non-returnable and non-refundable.
- We reserve the right to modify our policies at any time without prior notice to our customers.
- Please include your tax exempt ID number on all purchase orders.
- Terms & Conditions: http://journeyed.com/page/terms_and_conditions

Signature: _____

**Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS
For the Year Ended August 31, 2023**

Hall County School District #2 (Grand Island Public Schools)
Grand Island, Nebraska
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INDEPENDENT AUDITOR'S REPORT

Board of Education
Hall County School District #2
(Grand Island Public Schools)
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, each major fund, and the aggregate remaining fund information of Hall County School District #2 (Grand Island Public Schools District), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the 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, each major fund, and the aggregate remaining fund information of the District, as of August 31, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as 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 the District, 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.

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 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 District'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 *Governmental 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 the District'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 District'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 the District's basic financial statements. The budgetary comparison schedule and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated October 27, 2023 on our consideration of the District's internal control structure 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 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 the District's internal control over financial reporting and compliance.

Porter + Company, P.C.

Porter and Company, P.C.

Sioux City, Iowa

October 27, 2023

Grand Island Public Schools
 District No. 2, Hall County, Nebraska
 STATEMENT OF NET POSITION - CASH BASIS
 For the Year Ended August 31, 2023

	Governmental Activities
ASSETS	
Cash at bank	\$ 39,923,780
Cash at County Treasurer	13,864,835
Total Assets	\$ 53,788,615
 NET POSITION	
Restricted	
Building projects	\$ 2,483,551
Debt service	7,512,631
Qualified Capital Purposes	1,516,242
Unrestricted	42,276,191
Total net position	\$ 53,788,615

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended August 31, 2023

Functions/Programs	Disbursements	Receipts for Services and Fines	Operating Grants and Contributions	Net (Disbursements) Receipts Primary
Governmental Activities				
Instruction:				
Regular	\$ 59,662,547	\$ 3,000	\$ -	\$ (59,659,547)
Special education	13,800,421	-	6,106,771	(7,693,650)
Support Services				
Pupils	7,326,179	-	-	(7,326,179)
Instructional staff	3,322,112	-	-	(3,322,112)
General administration	1,860,255	-	-	(1,860,255)
Office of principal	5,815,789	-	-	(5,815,789)
Central services	3,028,298	-	-	(3,028,298)
Maintenance and operation	14,312,870	-	-	(14,312,870)
Student transportation	1,028,547	-	370,398	(658,149)
Food Services Operations	-	-	-	-
Private & state categorical	928,405	-	-	(928,405)
Federal programs	19,007,122	-	21,588,064	2,580,942
Lunch program	6,932,147	1,011,459	-	(5,920,688)
Special building	581,935	-	-	(581,935)
Depreciation	-	-	-	-
Activities	3,138,856	151,708	-	(2,987,148)
Capital outlay	-	-	-	-
Debt service	6,946,041	-	-	(6,946,041)
Other	-	-	-	-
Total governmental activities	147,691,524	1,166,167	28,065,233	(118,460,124)
General receipts and transfers:				
Property taxes				45,894,277
Carline tax				19,218
Motor vehicle tax				4,287,858
County fines & licenses				727,206
Interest				513,428
Other receipts				672,269
State aid				60,267,130
Homestead exemption				1,896,520
Property tax credit				2,275,916
Nameplate Capacity Tax				4,110
Pro rate motor vehicle				121,780
State apportionment				1,814,112
Other state receipts				763,852
Other non-revenue receipts				698,568
Transfers in (out)				1,290,000
Total general receipts and transfers				121,246,243
Change in net assets				2,786,119
Net position - beginning				51,002,498
Net position - ending				\$ 53,788,617

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
STATEMENT OF ASSETS AND FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2023

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Contingency</u>	<u>Activity</u>
ASSETS					
Cash at bank	\$ 16,074,020	\$ 2,817,190	\$ 3,227,666	\$ 1,031,344	\$ 3,485,966
Cash at County Treasurer	11,743,264	-	-		-
Total Assets	<u>\$ 27,817,284</u>	<u>\$ 2,817,190</u>	<u>\$ 3,227,666</u>	<u>\$ 1,031,344</u>	<u>\$ 3,485,966</u>
NET POSITION/FUND BALANCES					
Unassigned	\$ 27,817,284	\$ -	\$ -	\$ -	\$ -
Assigned					
School Nutrition	-	-	-	-	-
Employee Benefits	-	-	3,227,666	-	-
Contingencies	-	-	-	1,031,344	-
Early Learning Center	-	-	-	-	-
Committed for					
Depreciaton Use	-	2,817,190	-	-	-
School Activities	-	-	-	-	3,485,966
Restricted					
Debt Service	-	-	-	-	-
Building project	-	-	-	-	-
Qualified Capital Purposes	-	-	-	-	-
Total Net Position/ Fund Balances	<u>\$ 27,817,284</u>	<u>\$ 2,817,190</u>	<u>\$ 3,227,666</u>	<u>\$ 1,031,344</u>	<u>\$ 3,485,966</u>

The notes are an integral part of these financial statements.

Grand Island Public Schools
 District No. 2, Hall County, Nebraska
 STATEMENT OF ASSETS AND FUND BALANCES - GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2023

School Nutrition	Bond	Special Building	Qualified Capital Purpose Undertaking	Cooperative	Government- Wide Total
\$ 3,184,805	\$ 5,824,896	\$ 2,375,092	\$ 1,190,865	\$ 711,935	\$ 39,923,780
	1,687,735	108,459	325,377	-	13,864,835
<u>\$ 3,184,805</u>	<u>\$ 7,512,631</u>	<u>\$ 2,483,551</u>	<u>\$ 1,516,242</u>	<u>\$ 711,935</u>	<u>\$ 53,788,615</u>
\$ -	\$ -	\$ -	\$ -	\$ -	27,817,284
3,184,805	-	-	-	-	3,184,805
-	-	-	-	-	3,227,666
-	-	-	-	-	1,031,344
-	-	-	-	711,935	711,935
-	-	-	-	-	2,817,190
-	-	-	-	-	3,485,966
-	7,512,631	-	-	-	7,512,631
-	-	2,483,551	-	-	2,483,551
-	-	-	1,516,242	-	1,516,242
<u>\$ 3,184,805</u>	<u>\$ 7,512,631</u>	<u>\$ 2,483,551</u>	<u>\$ 1,516,242</u>	<u>\$ 711,935</u>	<u>\$ 53,788,615</u>

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2023

	General	Depreciation	Employee Benefit	Contingency	Activity
CASH RECEIPTS					
Local sources	\$ 40,945,082	\$ 479	\$ 131,772	\$ 10,708	\$ -
Intermediate sources	702,333	-	-	-	-
State sources	72,866,245	-	-	-	-
Federal sources	15,509,202	-	-	-	-
Activity receipts	-	-	-	-	3,618,471
Non-revenue receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Total cash receipts	<u>130,022,862</u>	<u>479</u>	<u>131,772</u>	<u>10,708</u>	<u>3,618,471</u>
CASH DISBURSEMENTS					
Instruction:					
Regular	59,104,776	-	17,771	-	-
Special education	13,800,421	-	-	-	-
Support Services					
Pupils	7,326,179	-	-	-	-
Instructional staff	3,322,112	-	-	-	-
General administration	1,860,255	-	-	-	-
Office of principal	5,815,789	-	-	-	-
Central services	3,028,298	-	-	-	-
Maintenance and operation	14,312,870	-	-	-	-
Student transportation	1,028,547	-	-	-	-
Food Services Operations	-	-	-	-	-
Private and state categorical	928,405	-	-	-	-
Federal programs	19,007,122	-	-	-	-
Lunch program	-	-	-	-	-
Special building	-	-	-	-	-
CASH DISBURSEMENTS - CONTINUED					
Depreciation	-	-	-	-	-
Activities disbursements	-	-	-	-	3,138,856
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Other	-	-	-	-	-
Total cash disbursements	<u>129,534,774</u>	<u>-</u>	<u>17,771</u>	<u>-</u>	<u>3,138,856</u>
Government - Wide Presentation					
of Cash Receipts over (under)					
Cash Disbursements	488,088	479	114,001	10,708	479,615
Transfers In (out)	(334,906)	750,000	-	-	334,906
Fund Balances, beginning of year	27,664,102	2,066,711	3,113,665	1,020,636	2,671,445
Fund Balances, end of year	<u>\$ 27,817,284</u>	<u>\$ 2,817,190</u>	<u>\$ 3,227,666</u>	<u>\$ 1,031,344</u>	<u>\$ 3,485,966</u>

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2023

School Nutrition	Bond	Special Building	Qualified Capital Purpose Undertaking	Cooperative	Government- Wide Total
\$ 763	\$ 5,692,169	\$ 351,832	\$ 1,067,144	\$ -	\$ 48,199,949
-	-	-	-	-	702,333
69,338	546,176	35,043	105,129	-	73,621,931
5,789,168	-	-	-	-	21,298,370
-	-	-	-	-	3,618,471
262,228	-	436,340	-	-	698,568
1,048,019	-	-	-	-	1,048,019
<u>7,169,516</u>	<u>6,238,345</u>	<u>823,215</u>	<u>1,172,273</u>	<u>-</u>	<u>149,187,641</u>
-	-	-	-	540,000	59,662,547
-	-	-	-	-	13,800,421
-	-	-	-	-	7,326,179
-	-	-	-	-	3,322,112
-	-	-	-	-	1,860,255
-	-	-	-	-	5,815,789
-	-	-	-	-	3,028,298
-	-	-	-	-	14,312,870
-	-	-	-	-	1,028,547
-	-	-	-	-	-
-	-	-	-	-	928,405
-	-	-	-	-	19,007,122
6,932,147	-	-	-	-	6,932,147
-	-	581,935	-	-	581,935
-	-	-	-	-	-
-	-	-	-	-	3,138,856
-	-	-	-	-	-
-	6,041,712	-	904,329	-	6,946,041
-	-	-	-	-	-
<u>6,932,147</u>	<u>6,041,712</u>	<u>581,935</u>	<u>904,329</u>	<u>540,000</u>	<u>147,691,524</u>
237,369	196,633	241,280	267,944	(540,000)	1,496,117
-	-	-	-	540,000	1,290,000
2,947,436	7,315,998	2,242,271	1,248,298	711,935	51,002,498
<u>\$ 3,184,805</u>	<u>\$ 7,512,631</u>	<u>\$ 2,483,551</u>	<u>\$ 1,516,242</u>	<u>\$ 711,935</u>	<u>\$ 53,788,615</u>

The notes are an integral part of these financial statements.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

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.

Reporting Entity

The District's Board of Education is the basic level of government which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

After the aforementioned information, both the Central Nebraska Education Agency (CNEA) and the Grand Island Education Foundation, Inc. are component units.

The Central Nebraska Education Agency (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

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

property and leases 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.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles, as applicable to governmental units.

Basis of Presentation - Government-Wide Financial Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

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

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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

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

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

The District reports the following governmental funds:

General Fund – This fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other funds are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund – This fund is established by the district in order to facilitate the eventual purchase of costly capital outlay by reserving the amount from the General Fund. The transfer of funds is considered a disbursement in in the General Fund and a Transfer from General Fund in the Depreciation Fund. The purpose of the fund is to spread replacement costs of capital outlay over a period of years.

Employee Benefit – This fund is established in order to specifically reserve General Fund amounts for the benefit of the District’s employees (unemployment compensation, early retirement, health insurance deductibles, etc.).

Contingency Fund – This fund is set up to fund uninsured losses and legal fees incurred by the District for defense against possible litigation.

Activities Fund – This fund is used to account for assets held by the District and the related receipts and expenditures used in various school organizations and activities.

School Nutrition Fund – The fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

Bond Fund – This fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e., investment interest, trustee fees, etc.)

Special Building Fund – This fund is established for acquiring or improving sites and buildings, including construction, alteration, or improvement of buildings. It accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with levy limitation of 14 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Qualified Capital Purpose Undertaking Fund – This fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District’s buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products.

Cooperative Fund – This fund is used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to the cooperative in their General Fund.

Cash and Cash Equivalents – The District considers checking accounts, savings accounts, money market accounts and certificates of deposit as cash or cash equivalents.

Capital Assets – Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Equity Classification

Government-Wide Financial Statements

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

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

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

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

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Non-spendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education.

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

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Assigned

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

Unassigned

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

Interfund Balances and Activities

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

Revenue Recognition – Property Taxes

Property taxes are levied by October 25 based on valuations as of April 1. Real estate taxes become due and attach as an enforceable lien on property as of January 1. Real estate and personal property taxes are payable in two installments and become delinquent on May 1 and September 1, following the levy date. The District recognizes collections received by the County Treasurer's office on their behalf as revenue. All other revenues are recognized when they are received, under the District's modified cash basis of accounting.

NOTE B. BUDGET PROCESS AND PROPERTY TAXES

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

The Superintendent submits to the Board of Education 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. The budget is prepared on the cash basis, the statutory basis for Nebraska School Districts. Public hearings are conducted at a public meeting to obtain taxpayer comments. Prior to September 30, the budget is legally adopted by the Board of Education through passage of a resolution. Total Expenditures may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions require Board approval. The budget was not amended in the past year.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE B. BUDGET PROCESS AND PROPERTY TAXES

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy by October 25, which attaches as an enforceable lien on property within the District as of January 1, and is due as of that date. All unpaid taxes are delinquent as of September 1. The County collects property taxes and remits to the District monthly. District property tax revenue is recognized when received by the County Treasurer.

NOTE C. RETIREMENT PLAN

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing, multi-employer defined benefit pension plan administered by the Nebraska Public Employee 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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the 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.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE C. RETIREMENT PLAN – CONTINUED

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" of 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.

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, 2023, the District's total payroll for all employees was \$80,592,127. Total covered payroll was \$77,158,317. Covered payroll refers to all compensation paid by the District to active employees 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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022 (and from July 1, 2022 through August 31, 2023). 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, 2023 was \$7,621,147.

Hall County School District #2
 (Grand Island Public Schools)
 Grand Island, Nebraska
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended August 31, 2023

NOTE C. RETIREMENT PLAN – CONTINUED

Pension Liabilities

At June 30, 2022, the District had a liability/(asset) of \$23,587,473 for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 94.55% funded as of June 30, 2022, based on actuarial calculations comparing pension liability to the plan fiduciary net position. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District’s proportion was 3.512753%, which was a decrease from 3.562502% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District’s allocated pension expense/(Income) was (\$513,038).

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55 percent
Salary increases, including wage inflation	3.05 – 13.05 percent
Cost-of-Living Adjustment	Members hired before July 1, 2023: 2.10% 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	7.2 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 using 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 using MP-2019 modified to 75% of the ultimate rates.

Hall County School District #2
 (Grand Island Public Schools)
 Grand Island, Nebraska
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended August 31, 2023

NOTE C. RETIREMENT PLAN - CONTINUED

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 using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (state table).

The actuarial assumptions used in the July 1, 2022, 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 geometric real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2022 (see the discussion of the pension plan's investment policy) are summarized on the following page.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. 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

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 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended August 31, 2023

NOTE C. RETIREMENT PLAN - CONTINUED

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2%. 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.

The projection of cash flows used to determine the discount rate assumed that assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required 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 payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2121.

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 7.2 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 (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate.

	<u>Discount Rate</u>	<u>District's proportionate share of net pension liability</u>
1% Decrease	6.2%	\$84,328,209
Current discount rate	7.2%	\$23,587,473
1% Increase	8.2%	(\$26,273,260)

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.

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE D. CASH AND INVESTMENTS

Cash

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

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

Checking and savings accounts	\$ 27,776,133
Cash at County Treasurer	<u>13,864,835</u>
Total cash	<u>\$ 41,640,968</u>

Investments

For reporting purposes, the School District's investments, which are carried at market value, consisted of the following at August 31, 2023:

Nebraska Liquid Asset Fund:	
General	\$ 1,572,947
Bond	5,822,675
Contingency	1,126,281
Employee Benefit	3,330,886
Qualified Capital Purpose Undertaking	<u>325,757</u>
Total Investments	<u>\$ 12,178,546</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.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2023, the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE D. CASH AND INVESTMENTS – CONTINUED

Credit Risk - Deposits and Investments

Credit risk is the risk that a bank or other counterparty defaults on its principal or interest payments owed to the district.

Interest Rate Risk - Deposits and Investments

Interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

Cash - Restricted and Cash at County

Restricted, shown on the Statement of Assets and Net Position/Fund Balances Arising from Cash Basis Transactions – Governmental Funds and Government – Wide Presentation, are cash balances restricted within the Qualified Capital purpose Undertaking Fund and Bond Fund for debt repayments, and the Special Building Fund for capital expenditures.

NOTE E. SUBSEQUENT EVENTS

A review of events was made from the year end August 31, 2023 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District had no subsequent events for inclusion in these financial statements.

NOTE F. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official's liability, property coverage, and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE G. ENVIRONMENTAL RISK

The District is subject to laws and regulations relating to the protection of the environment. The District's policy is to expense environmental and cleanup related costs of a non-capital nature when incurred. Although it is not possible to quantify with any degree of certainty the potential financial impact of the District's continuing compliance efforts, management believes any future remediation or other compliance related costs will not have a material adverse effect on the financial condition of the District.

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE H. CONTINGENCIES

In the opinion of the District, there are no significant contingencies.

NOTE I. COMMITMENTS

As of August 31, 2023, the District had the following commitments on construction projects:

Description	Contractual			Remaining Commitment	Completion Date
	Commitments	Additions	Payments		
Howard Elem Entrance/Security Vestibule	\$ 47,000	\$ 49,717	\$ 96,717	\$ -	December 2023
Dodge Elementary School	40,000	-		40,000.0	December 2023
Gates Elementary School	170,000	-		170,000.0	December 2023
Kneale Admin Building Parking Lot Lights	40,000	-		40,000.0	December 2023
Engleman Elem Roof	50,000	-		50,000.0	December 2023
Wyandotte Learning Center Remodel	25,000	-		25,000.0	December 2023
Bar Middle School Phone System	350,000	-		350,000.0	December 2023
Wasmer Elem Entrance/Security Vestibule	50,000	-	48,517	1,483.0	December 2023
West Lawn Elem Entrance/Security Vestibule	50,000	6,669	56,669	-	December 2023
GISH Additions	4,695,000	-	2,617,830	2,077,170.0	December 2023
Knickrehm HVAC	1,900,000	-	740,502	1,159,498.0	December 2023
Lincoln Elem Entrance/Security Vestibule	37,538	11,114	48,652	-	December 2023
Newell Elem Entrance/Security Vestibule	80,000	-	82,555	(2,555.0)	December 2023
Walnut Middle School Entrance/Security Vesibule	985,000	134,666	1,119,666	-	December 2023
Stadium Project - Professional Services	15,827,682	-	15,802,682	25,000.0	December 2023
Total	<u>\$ 24,347,220</u>	<u>\$ 202,166</u>	<u>\$ 20,613,790</u>	<u>\$ 3,935,596</u>	December 2023

NOTE I. TRANSFERS

The District transferred the following amounts:

Fund	Description	Transfer Amount
General	Various Purposes	\$ (1,939,763)
Depreciation	To finance future capital purposes	750,000
Activity	To support student activities	635,333
SNP	To supplement school lunch program	14,430
Cooperative	To support the Cooperative activities	540,000
Total		<u>\$ -</u>

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT

Long-term debt balances and activity for the year ended August 31, 2023, were as follows:

	Balance <u>August 31, 2022</u>	Proceeds	Payments	Balance <u>August 31, 2023</u>	Due Within <u>One Year</u>
Governmental Activities					
Notes Payable	\$ 2,250,000	\$ -	\$ 375,000	\$ 1,875,000	\$ 375,000
Limited Tax Obligation Bonds	2,725,000	-	460,000	2,265,000	470,000
General Obligation Bonds	86,270,000	-	3,605,000	82,665,000	3,640,000
Certificate of participation	355,000	-	107,000	248,000	109,000
	<u>\$ 91,600,000</u>	<u>\$ -</u>	<u>\$ 4,547,000</u>	<u>\$ 87,053,000</u>	<u>\$ 4,594,000</u>
CNEA Component Unit					
Lease revenue bonds	<u>\$ 6,890,843</u>	<u>\$ -</u>	<u>\$ 286,484</u>	<u>\$ 6,604,359</u>	<u>\$ 297,414</u>

Payments on 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 QCPUF fund.

Detail of the Nutrition Fund Certificates of Participation follows:

Certificate of Participation – Series 2018

Issuer: Hall County School District 002

Purpose: Central kitchen equipment

Amount: \$409,000

Dated: May 14, 2018

Interest Rate: 1.75-2.6%

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

Certificates of Participation – Series 2018B

Issuer: Hall County School District 002

Purpose: Central kitchen equipment

Amount: \$327,000

Dated: November 28, 2018

Interest Rate: 2.35-2.85%

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

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT - CONTINUED

Detail of the Nutrition Fund Certificates of Participation follows – Continued:

Certificate of Participation - 2018

August 31,	Coupon Rate	Principal	Interest	Total
2024	2.600%	\$ 61,000	\$ 2,834	\$ 63,834
2025	2.600%	63,000	1,235	64,235
		<u>\$ 124,000</u>	<u>\$ 4,069</u>	<u>\$ 128,069</u>

Certificate of Participation - 2018B

August 31,	Coupon Rate	Principal	Interest	Total
2024	2.850%	\$ 48,000	\$ 3,192	\$ 51,192
2025	2.850%	50,000	1,810	51,810
2026	2.850%	26,000	370	26,370
		<u>\$ 124,000</u>	<u>\$ 5,372</u>	<u>\$ 129,372</u>

Total Certificates of Participation \$ 248,000 \$ 9,441 \$ 257,441

Detail of the General Obligation Bonds:

General Obligation Bonds - 2019

Issuer: Hall County School District 002

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 June 15 commencing 2019 to 2039

Callable: December 15, 2026

General Obligation Bonds - 2017

Issuer: Hall County School District 002

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 June 15 commencing 2019 to 2039

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT - CONTINUED

Detail of the General Obligation Bonds - Continued:

GO Bonds - 2019

August 31,	Coupon Rate	Principal	Interest	Total
2024	2.021%	\$ 2,460,000	\$ 1,282,347	\$ 3,742,347
2025	2.071%	3,340,000	1,222,903	4,562,903
2026	2.150%	2,415,000	1,162,356	3,577,356
2027	2.300%	550,000	1,130,069	1,680,069
2028	2.300%	565,000	1,117,134	1,682,134
2029	2.340%	580,000	1,103,593	1,683,593
2030	2.390%	595,000	1,089,403	1,684,403
2031	2.440%	3,310,000	1,040,934	4,350,934
2032	2.490%	555,000	992,676	1,547,676
2033	2.540%	4,795,000	922,334	5,717,334
2034	2.640%	4,925,000	791,567	5,716,567
2035	2.740%	390,000	718,556	1,108,556
2036	2.840%	400,000	706,916	1,106,916
2037	3.051%	5,480,000	617,217	6,097,217
2038	3.051%	5,655,000	447,353	6,102,353
2039	3.051%	5,825,000	272,226	6,097,226
2040	3.051%	6,010,000	91,683	6,101,683
		\$ 47,850,000	\$ 14,709,267	\$ 62,559,267

GO Bonds - 2017

August 31,	Coupon Rate	Principal	Interest	Total
2024	3.000%	\$ 105,000	\$ 805,230	\$ 910,230
2025	2.200%	105,000	802,500	907,500
2026	3.000%	1,490,000	763,675	2,253,675
2027	5.000%	3,375,000	642,050	2,253,675
2028	5.000%	3,550,000	468,925	4,017,050
2029	3.500%	3,705,000	315,337	4,018,925
2030	5.000%	3,865,000	153,875	4,020,337
2031	5.000%	1,145,000	28,625	4,018,875
		\$ 17,340,000	\$ 3,951,592	\$ 21,291,592

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT - CONTINUED

Detail of the General Obligation Bonds - Continued:

GO Bonds - 2020

August 31,	Coupon Rate	Principal	Interest	Total
2024	0.530%	\$ 1,075,000	\$ 303,321	\$ 1,378,321
2025	1.073%	250,000	299,131	549,131
2026	1.073%	255,000	296,422	551,422
2027	1.073%	255,000	293,686	548,686
2028	1.565%	260,000	290,283	550,283
2029	1.565%	265,000	286,175	551,175
2030	1.565%	270,000	281,989	551,989
2031	1.565%	275,000	277,724	552,724
2032	1.685%	4,345,000	238,965	4,583,965
2033	1.945%	185,000	200,559	385,559
2034	1.945%	190,000	196,913	386,913
2035	1.945%	4,875,000	147,656	5,022,656
2036	2.015%	4,975,000	50,123	5,025,123
		<u>\$ 17,475,000</u>	<u>\$ 3,162,947</u>	<u>\$ 20,637,947</u>
Total General Obligation Bonds		<u>\$ 82,665,000</u>	<u>\$ 21,823,806</u>	<u>\$104,488,806</u>

Detail of the Limited Tax Obligation Bonds follows:

Limited Tax Obligation Bonds - 2015

Issuer: Hall County School District 002

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 and June 15 commencing 2015 to 2024

Limited Tax Obligation Bonds - 2020

Issuer: Hall County School District 002

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 and June 15 commencing 2021 to 2031

Hall County School District #2
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT - CONTINUED

Detail of the Limited Tax Obligation Bonds follows – Continued

LTOB - 2015

August 31,	Coupon Rate	Principal	Interest	Total
2024	2.250%	\$ 470,000	\$ 16,928	\$ 486,928
2025	2.400%	485,000	5,820	490,820
		<u>\$ 955,000</u>	<u>\$ 22,748</u>	<u>\$ 977,748</u>

LTOB - 2020

August 31,	Coupon Rate	Principal	Interest	Total
2024	0.000%	\$ -	\$ 26,200	\$ 26,200
2025	0.000%	-	26,200	26,200
2026	0.000%	-	26,200	26,200
2027	0.000%	-	26,200	26,200
2028	0.000%	-	26,200	26,200
2029	2.000%	320,000	23,000	343,000
2030	2.000%	325,000	16,550	341,550
2031	2.000%	330,000	10,000	340,000
2032	2.000%	335,000	3,350	338,350
		<u>\$ 1,310,000</u>	<u>\$ 183,900</u>	<u>\$ 1,493,900</u>
		<u>\$ 2,265,000</u>	<u>\$ 206,648</u>	<u>\$ 2,471,648</u>

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.

August 31,	Principal
2024	\$ 375,000
2025	375,000
2026	375,000
2027	375,000
2028	375,000
	<u>\$ 1,875,000</u>

Hall County School District #2
(Grand Island Public Schools)
Grand Island, Nebraska
NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE J. LONG-TERM DEBT - 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%. 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. At August 31, 2022, the outstanding principal was \$6,604,359.

Componet Unit Debt

August 31,	Principal	Interest	Total
2024	\$ 297,414	\$ 242,586	\$ 540,000
2025	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>\$ 6,604,359</u>	<u>\$ 2,246,211</u>	<u>\$ 8,850,570</u>

NOTE J. 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 K. SUPPORT FROM GRAND ISLAND EDUCATION FOUNDATION, INC.

During the year ended August 31, 2023, the Grand Island Education Foundation, Inc. (Foundation) transferred donations totalling \$250,000 to the Special Building Fund for the Memorial Stadium project.

Hall County School District #2
(Grand Island Public Schools)
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NOTES TO FINANCIAL STATEMENTS
For the Year Ended August 31, 2023

NOTE L. 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 acquisitions 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, 2023. The loan bears interest at the prime rate plus 0.50% and matures February 1, 2023. This line of credit was not renewed as of August 31, 2023.

SUPPLEMENTAL INFORMATION

Grand Island Public Schools
District No. 2, Hall County, Nebraska
GENERAL FUND

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Local Sources		
1100 Taxes levied	\$ 40,838,444	\$ 43,920,000
1300 Tuition	3,000	-
1510 Interest	108,463	-
1900 Other local receipts	(4,825)	315,000
Total local sources	40,945,082	44,235,000
Intermediate Sources		
2110 County fines and licenses	702,333	650,000
Total intermediate sources	702,333	650,000
State Sources		
3110 State aid	60,267,130	60,267,130
3120 Special education	6,106,771	6,250,000
3125 Special education transportation	370,398	250,000
3130 Homestead exemption	1,595,683	-
3131 Property tax credit	1,915,769	-
3133 Nameplate capacity tax	3,458	-
3180 Pro-rate motor vehicle	97,067	85,000
3400 State apportionment	1,814,112	1,250,000
3512 Distance education incentive payments	-	450,000
3535 High ability learners	59,203	50,000
3540 State early childhood	443,180	-
3541 Early childhood endowment grant	149,459	-
3990 Other state receipts	44,015	-
Total State Sources	72,866,245	68,602,130
Federal Sources		
4000 Federal receipts	15,509,202	30,400,000
Non-Revenue Receipts		
5690 Other non-revenue receipts	-	-
9000 Non-Program receipts	-	200,000
Total non-revenue receipts	-	200,000
Total Receipts	130,022,862	144,087,130

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
DISBURSEMENTS		
Program		
1100 Regular instructional	59,104,776	72,275,033
1200 Special education instructional	13,800,421	17,472,150
2100 Support Services - pupils	7,326,179	7,651,625
2200 Support Services - Instructional staff	3,322,112	3,947,310
2300 Support Services - General Administration	1,860,255	1,485,506
2400 Support Services - Office of Principal	5,815,789	5,993,090
2500 Support Services - Central Services	3,028,298	3,457,040
2600 Support Services - Maintenance and Operations	14,312,870	13,414,291
2700 Student Transportation	1,028,547	903,955
3400 Categorical Grants from Corporations	321,623	
3500 Private & State Categorical Programs	606,782	1,250,000
6000 Federal programs	19,007,122	30,400,000
8000 Transfers	334,906	750,000
9000 Non-Program Expenditures	-	-
Total disbursements	129,869,680	159,000,000
 Cash Receipts Over (Under) Disbursements	 153,182	 \$ (14,912,870)
 Beginning Bank Balances	 16,175,304	
Beginning Balances at County Treasurer	11,488,798	
Fund Balance, Beginning of Year	27,664,102	
 Ending Bank Balances	 16,074,020	 -
Ending Balances at County Treasurer	11,743,264	
Fund Balance, End of Year	\$ 27,817,284	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
DEPRECIATION FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Interest	479	\$ 150
Transfers	750,000	\$ 3,118,253
Total cash receipts	750,479	3,118,403
CASH DISBURSEMENTS		
Capital Outlay	-	5,000,000
Total cash disbursements	-	5,000,000
Cash Receipts Over (Under) Disbursements	750,479	\$ (1,881,597)
Fund Balance, Beginning of Year	2,066,711	
Fund Balance, End of Year	\$ 2,817,190	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
EMPLOYEE BENEFIT FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Interest	131,772	\$ 4,500
Transfers	-	\$ 1,895,792
Total cash receipts	131,772	1,900,292
CASH DISBURSEMENTS		
Unemployment Benefits	17,771	5,000,000
Total cash disbursements	17,771	5,000,000
Cash Receipts Over (Under) Disbursements	114,001	\$ (3,099,708)
Fund Balance, Beginning of Year	3,113,665	
Fund Balance, End of Year	\$ 3,227,666	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
CONTINGENCY FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Interest	10,708	2,000
Transfers	-	-
Total cash receipts	10,708	2,000
CASH DISBURSEMENTS		
Special Items	-	1,072,035
Transfers	-	-
Total cash disbursements	-	1,072,035
Cash Receipts Over (Under) Disbursements	10,708	\$ (1,070,035)
Fund Balance, Beginning of Year	1,020,636	
Fund Balance, End of Year	\$ 1,031,344	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
ACTIVITIES FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Admissions	\$ 151,708	\$ 2,309,044
Other Activity Income	3,466,763	
Transfer from General Fund	334,906	1,500,000
Total cash receipts	3,953,377	3,809,044
 CASH DISBURSEMENTS		
Activities disbursements	3,138,856	1,618,088
Cash Receipts Over (Under) Disbursements	814,521	2,190,956
Fund Balance, Beginning of Year	2,671,445	
Fund Balance, End of Year	\$ 3,485,966	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
SCHOOL NUTRITION FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Interest	\$ 763	-
School Lunch Program	1,011,459	275,000
Special Functions	36,356	-
Summer Food Programs	1,342	-
Other Miscellaneous Local Revenue	204	-
State reimbursements	67,996	40,000
Federal reimbursements	5,789,168	8,406,759
Other non-revenue receipts	262,228	-
Total cash receipts	7,169,516	8,721,759
CASH DISBURSEMENTS		
Food Service Operations	6,932,147	10,000,000
Total cash disbursements	6,932,147	10,000,000
Cash Receipts Over (Under) Disbursements	237,369	\$ (1,278,241)
Fund Balance, Beginning of Year	2,947,436	
Fund Balance, End of Year	\$ 3,184,805	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
BOND FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	5,489,615	\$ 6,103,500
Interest	202,554	6,000
State receipts	546,176	20,000
Non-Revenue Receipts	-	-
Total cash receipts	6,238,345	6,129,500
 CASH DISBURSEMENTS		
Debt service	6,041,712	13,000,000
Total cash disbursements	6,041,712	13,000,000
Cash Receipts Over (Under) Disbursements	196,633	\$ (6,870,500)
Beginning bank balance	5,538,880	
Beginning balances at County Treasurer	1,777,118	
Fund Balance, Beginning of Year	7,315,998	
Ending bank balance	5,824,896	
Ending balances at County Treasurer	1,687,735	
Fund Balance, End of Year	\$ 7,512,631	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
SPECIAL BUILDING FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	351,319	375,250
Interest	513	1,000
State receipts	35,043	1,500
Non-revenue receipts	436,340	7,694,741
Total cash receipts	823,215	8,072,491
 CASH DISBURSEMENTS		
Building Acquisition & Construction	581,935	10,000,000
Total cash disbursements	581,935	10,000,000
Cash Receipts Over (Under) Disbursements	241,280	\$ (1,927,509)
Beginning bank balance	2,135,866.00	
Beginning balances at County Treasurer	106,405	
Fund Balance, Beginning of Year	2,242,271	
Ending bank balance	2,375,092	
Ending balances at County Treasurer	108,459	
Fund Balance, End of Year	\$ 2,483,551	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
QCPUF FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Taxes levied	1,053,964	707,852
Interest	13,180	30,000
State receipts	105,129	3,000
Federal receipts	-	1,057,804
Non-revenue receipts	-	-
Total cash receipts	1,172,273	1,798,656
CASH DISBURSEMENTS		
Debt Service	904,329	3,000,000
Total cash disbursements	904,329	3,000,000
Cash Receipts Over (Under) Disbursements	267,944	\$ (1,201,344)
Beginning bank balance	929,084	
Beginning balances at County Treasurer	319,214	
Fund Balance, Beginning of Year	1,248,298	
Ending bank balance	1,190,865	
Ending balances at County Treasurer	325,377	
Fund Balance, End of Year	\$ 1,516,242	

The notes are an integral part of these financial statements.

Grand Island Public Schools
District No. 2, Hall County, Nebraska
COOPERATIVE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
For the Year Ended August 31, 2023

	Actual	Original Budget
CASH RECEIPTS		
Transfers	540,000	1,288,065
Total cash receipts	540,000	1,288,065
CASH DISBURSEMENTS		
Instructional services	540,000	2,000,000
Total cash disbursements	540,000	2,000,000
Cash Receipts Over (Under) Disbursements	-	\$ (711,935)
Fund Balance, Beginning of Year	711,935	
Fund Balance, End of Year	711,935	

The notes are an integral part of these financial statements.

Hall County School District #2(Grand Island Public Schools District)

Grand Island, Nebraska

NOTES TO OTHER SUPPLEMENTARY SCHEDULES –
BUDGETARY COMPARISON SCHEDULES

NOTE A. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds and Fiduciary Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the basic financial statements. Under the method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term “Budgetary Fund Balance” used in these supplementary schedules is synonymous with the terms “Fund Balance – Modified Cash Basis” used in the basic financial statements.

NOTE B. BUDGET LAW

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

NOTE C. PRESENTATION

Governmental Accounting Standards requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation Fund has been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation Fund are required by State Law to adopt their own Budget and therefore, the respective budgetary schedules have been included here.

Grand Island Public Schools
Grand Island, Nebraska
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2023

Federal Grantor/Pass-through <u>Grantor/Program Title</u>	Federal AL <u>Number</u>	Federal <u>Expenditures</u>
<u>U.S. Department of Agriculture</u>		
Pass-through Nebraska Department of Education		
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 1,112,331
National School Lunch Program	10.555	4,068,715
National School Lunch Program - Summer Food Service Program	10.559	47,520
Fresh Fruit and Vegetable Program	10.582	41,001
Total U.S. Department of Agriculture		<u>5,269,567</u>
Pass-through Nebraska Department of Health and Human Services		
Food Commodity Program	10.555	510,532
<u>U.S. Federal Communication Commission</u>		
Universal Service Fund (E-Rate)	32.004	224,633
<u>U.S. Department of Education</u>		
Pass-through Nebraska Department of Education		
Special Education Cluster:		
IDEA Base & Enrollment Poverty	84.027	2,467,961
IDEA ARP Base & Enrollment Poverty	84.027X	283,404
IDEA Preschool	84.173	41,738
IDEA ARP Preschool	84.173X	26,032
Total Special Education Cluster		<u>2,819,135</u>
Title I, Part A Improving Basic Programs	84.010	2,900,455
Migrant Education - State Grant Program	84.011	297,587
Career and Technical Education - Basic Grants to States	84.048	125,280
Special Education - Grants for Infants and Families	84.181	22,568
Education fro Homeless Children and youth	84.196	30,028
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	690,257
English Languate Acquisition State Grants	84.365	334,082
Title II, Part A Supporting Effective Instruction	84.367	352,258
Title IV, Part A Student Support and Academic Enrichment	84.424	213,798
ESSER - Covid Relief Funds	84.425D	3,483,839
ESSER - Covid Relief Funds	84.425U	6,797,559
	84.425W	25,061
Total U.S. Department of Education		<u>18,091,907</u>

The notes are integral part of the schedule of expenditures of federal awards.

Grand Island Public Schools
Grand Island, Nebraska
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
For the Year Ended August 31, 2023

U.S. Department of Health and Human Resources

Pass-through Nebraska Department of Health and Human Services		
Human Resources		
Medicaid Cluster: Medicaid Administrative Activities Program	93.778	112,081
Total U.S. Department of Health and Human Services		112,081
Total Expenditures of Federal Awards		\$ 24,208,720

The notes are integral part of the schedule of expenditures of federal awards.

Hall County School District #1(Grand Island Public Schools District)
Grand Island, Nebraska
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Hall County School District #2 (Grand Island Public Schools) under programs of the federal government for the year ended August 31, 2023. The information on this Schedule is prepared in accordance with Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C. SUBRECIPIENTS

There are no subrecipients to the federal awards of the District.

NOTE D. FOOD DISTRIBUTION

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



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

Board of Education
Hall County School District #2 (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, each major fund, and the aggregate remaining fund information of Hall County School District #2 (Grand Island Public Schools), as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated October 27, 2023. 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.

Reporting on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 District'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.

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
October 27, 2023



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

Board of Education
Hall County School District’s (Grand Island Public Schools)
Grand Island, Nebraska

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

We have audited Hall County School District #2 (Grand Island Public School) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District’s major federal programs for the year ended August 31, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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).^j 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 the District 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 District’s compliance with the compliance requirements referred to above.

Responsibilities of Management

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 District’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 District'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 District'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 the District'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 the District'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 the District'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.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
October 27, 2023

Hall County School District #2 (Grand Island Public Schools District)
Grand Island, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting

Material weakness(es) identified? **No**

Significant deficiencies identified? **No**

Noncompliance material to financial statements noted? **No**

Federal Awards

Internal control over major programs?

Material weakness(es) identified? **No**

Significant deficiencies identified? **No**

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any findings disclosed that are required to be reported in accordance

2 CFR section 200.516(a)? **No**

Major Programs: FASLN 84.425D ESSER II, 84.425U ESSER III

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

Auditee qualified as low-risk auditee? **No**

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



Pinnacle Bank

THE WAY BANKING SHOULD BE

PRESENTATION FOR GRAND ISLAND PUBLIC SCHOOLS



MEMBER FDIC



ACCOUNT SCHEMATIC

Grand Island Public School's Excess Funds Account Managed by Pinnacle Bank (2-account structure)

1. BUSINESS INTEREST ACCOUNT

- ◆ Proposed rate is 5.25% APY
- ◆ Target Balance \$240,000
- ◆ 2-Way Sweep with ICS Sweep Account

2. ICS SWEEP ACCOUNT - FULLY FDIC INSURED

- ◆ Proposed rate is 5.25% APY
- ◆ 2-Way Sweep with Activity Fund Account

ACTIVITY FUND ACCOUNT
\$240,000 TARGET BALANCE



ICS SWEEP ACCOUNT
FOR EXCESS FUNDS
OVER \$240,000



FIVE POINTS ACCOUNT

*Rates may change after account opening. Fees could reduce earnings.
Annual Percentage Yield (APY) is accurate as of 11/17/23.*



ONLINE BANKING PLATFORM

BUSINESS PREMIUM

- ◆ Self-Administration
- ◆ Advanced Security with secure one-time access codes
- ◆ Customization of the homepage
- ◆ Ability to setup specific alerts
- ◆ ACH and Wire Transfers*
- ◆ Remote Deposit Capture*
- ◆ Business Bill Pay*
- ◆ Positive Pay*
- ◆ Download the app*
- ◆ Training Videos at: pinnbank.com/business-banking/business-premium
- ◆ Demo presentation is available to schedule with your team.
- ◆ Ongoing training and service

**These services have additional fees. Please see the next page for Business Premium Pricing.*



BUSINESS PREMIUM PRICING

Monthly Fee:	\$0.00
View:	Unlimited Number of Accounts
Employees:	Unlimited Number of Employees
Access/Services:	Balance Reporting / Statements Check Imaging Internal Transfers PinnDocs (Emailed Notification) Stop Pays (\$18 each) ACH RDC Positive Pay Wires BillPay

COMMERCIAL I ACH: 150 OR MORE ITEMS

- ◆ \$25 Monthly ACH Fee
- ◆ \$5 Batch Fee
- ◆ \$0.075 Per Item

We will waive all ACH fees for this particular account for Grand Island Public Schools.

WIRE TRANSFERS

- ◆ \$5 Monthly Fee
- ◆ \$6 Per Wire
- ◆ \$40 Per Foreign Wire

REMOTE DEPOSIT CAPTURE

- ◆ \$60 Monthly Fee
- * Scanner Required (One-time purchase)

BUSINESS BILLPAY

- ◆ \$5 per month and \$0.25 per payment

POSITIVE PAY

- ◆ \$20 Per Account
- ◆ \$1 Per Paid Exception
- ◆ \$2 Per Returned Exception

BUSINESS MOBILE BANKING APP

- ◆ \$7.50 per month



OUR TEAM AND CONTACT INFORMATION

Pinnacle Bank prides itself on providing our clients with the highest level of customer service possible. This is accomplished through effective communication between our clients and our bank representatives. To achieve this, we have put together a team of banking professionals ready to address any of your questions or concerns in whatever way is most convenient for you.

Bart Qualsett

Market President
Phone: 308.675.4605
bart.qualsett@pinnbank.com

Kristy Thies

Operations Officer
Phone: 308.675.4603
kristy.thies@pinnbank.com

Matthew Coco

Business Premium Manager
Phone: 800.227.7471
matthew.coco@pinnbank.com



ICS® deposit products are now called IntraFi® Network DepositsSM

Bank Safe, Bank Smart®

IntraFi Network Deposits (formerly ICS, or the Insured Cash Sweep® service) is a safe cash management solution that enables access to FDIC insurance beyond \$250,000 on large deposits placed into demand deposit accounts (through the demand option) and money market deposit accounts (through the savings option) while working directly with our bank.



Why choose IntraFi Network Deposits?

With IntraFi Network Deposits, you can

- **Rest assured** knowing your funds are eligible for multi-million-dollar FDIC insurance that's backed by the full faith and credit of the U.S. government.
- **Enjoy the ease of working through a single bank relationship** and receiving just one regular statement
- **Maintain access your funds** placed into demand deposit accounts and money market deposit accounts
- **Eliminate ongoing collateral tracking** and the need to footnote uninsured deposits in financial statements
- **Support your community** by keeping the full amount of your deposit local to support local lending¹

How does It work?

We, like other institutions that offer IntraFi Network Deposits, are members of a special network. When we place your deposit through IntraFi Network Deposits, that deposit is divided into amounts under the standard FDIC insurance maximum of \$250,000. The amounts are then placed into deposit accounts at multiple FDIC-insured banks. As a result, you can access FDIC coverage from many institutions while working directly just with us.

What else do you need to know?

You receive a regular monthly statement from us showing your demand and savings balances and other key information. And you can check your balances and track other important information online, 24/7. Your confidential information remains protected.

[1] When deposited funds are exchanged on a dollar-for-dollar basis with other institutions that use IntraFi Network Deposits, our bank can use the full amount of a deposit placed through IntraFi Network Deposits for local lending, satisfying some depositors' local investment goals or mandates. Alternatively, with a depositor's consent, our bank may choose to receive fee income instead of deposits from other participating institutions. Under these circumstances, deposited funds would not be available for local lending.

Placement of funds through IntraFi Network Deposits is subject to the terms, conditions, and disclosures in the program agreements, including the Deposit Placement Agreement ("DPA"). Limits apply and customer eligibility criteria may apply. Program withdrawals may be limited to six per month for funds placed in MMDAs. Although funds are placed at destination banks in amounts that do not exceed the FDIC standard maximum deposit insurance amount ("SMDIA"), a depositor's balances at the relationship institution that places the funds may exceed the SMDIA (e.g., before settlement for a deposit or after settlement for a withdrawal) or be ineligible for FDIC insurance (if the relationship institution is not a bank). As stated in the DPA, the depositor is responsible for making any necessary arrangements to protect such balances consistent with applicable law. If the depositor is subject to restrictions on placement of its funds, the depositor is responsible for determining whether its use of IntraFi Network Deposits satisfies those restrictions. IntraFi; the IntraFi logo; Bank Safe, Bank Smart; Insured Cash Sweep; and ICS are registered service marks, and Network Deposits is a service mark, of IntraFi Network LLC.

REVENUE - General Fund		Actual	Projected	
Description - Column D Only		2023 - 2024	2024-2025	
Change - TEEOSA FY23-24 - Source NDE TEEOSA Certification		\$3,063,617	-\$6,239,419	
Prior Year Correction - Source: NDE TEEOSA Recertification Document 10/17/2023		-\$174,311	\$460,053	Achieved
Revenue Increase due to SPED Reimbursement Rate increase - Source: FY 22-23 Actual Expenditures * .8/2		\$6,735,163	\$0	
Revenue Increase due to Increase in Valuation-15.7% - Source: FY 23-24 Cert Val. - Historical 5.0%		\$6,239,419	\$2,222,271	
Decrease in General Fund Levy \$0.09		-\$4,123,801	\$0	
Increase in General Fund Levy from Special Building Fund Levy Shift \$0.02		\$0	\$916,400	
Total Net Revenue Changes		\$11,740,087	-\$2,640,695	

EXPENDITURES		Actual	Projected	
Description		2023 - 2024	2024-2025	
GIEA Negotiated Agreement 6.0% (PY3.45%) - Source: BOE Approved Settlement with GIEA		-\$3,955,594	-\$3,000,000	
Classified Total Compensation Increases - Source: BOE Approved Increase 06/08/23		-\$3,149,638	-\$2,000,000	
GICSA Total Compensation Increase of 6% - Source: BOE Approved Increase 06/08/23		-\$396,000	-\$300,000	
Central Office Total Compensation Increase of 6% - Source: BOE Approved Increase 06/08/23		-\$212,360	-\$200,000	
Cash Reserve (Currently possess less than 25% cash reserve in GF for FY 23-24 Budget)		-\$2,000,000	\$0	
Attrition Savings - Source: Calculated based on actual attrition from FY 21-22 to FY 22-23		\$419,154	\$500,000	
Staffing Plan -BOE Approval 03/14/23		-\$480,477	\$0	
Loss of Early Childhood Grant for FY 23-24		-\$412,911	\$0	
OLC Annual GF Transfer for CNEA Lease Payment from Cooperative Fund		-\$540,000	\$0	
Transportation Costs Current Paid for by ESSERs (Return to GF FY 24-25)		\$0	-\$552,328	
Academic Coaches Currently Paid for by ESSERs (Return to GF FY 24-25)		\$0	-\$1,191,396	
Other Costs Currently Being Taken from ESSER III Return to GF in FY 24-25)		\$0	-\$615,581	
Total Net Expenditure Changes		-\$10,727,826	-\$7,359,305	

CHANGE		\$1,012,261	-\$10,000,000	
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Budget Reduction Plan w/ Targeted BOE Approval of 01/11/2024					
	AREA	FTE	Amount	AMOUNT	BALANCE
TARGETED BUDGET REDUCTIONS - BEGINNING BALANCE					\$5,000,000
Eliminate Front Receptionist Position - Move Greeting Duties	DLT	1.00		-\$53,000	\$4,947,000
Eliminate One DLT Position - Duties Assigned but Not Compensation	DLT	1.00		-\$187,500	\$4,759,500
Eliminate One DLT Position - Duties Assigned move to Coordinator Positions (projected net savings)	DLT	1.00		-\$39,813	\$4,719,687
Eliminate One DLT Position - Reassignment of Critical Duties is Necessary (projected net savings)	DLT	1.00		-\$200,000	\$4,519,687
Eliminate Innovation & Engagement line item budget	DLT			-\$36,816	\$4,482,871
Eliminate Contract with EAB	DLT			-\$27,000	\$4,455,871
Eliminate Contracted Lobbyist	BOE			-\$40,000	\$4,415,871
Communications Department - Various Line Item Budget Reductions	Comm Dept			-\$175,000	\$4,240,871
Communications Department - Add Back (Class Intercom)	Comm Dept			\$20,000	\$4,260,871
Eliminate K-12 Insights/Let's Talk Contract	Comm Dept			-\$25,000	\$4,235,871
Shift IDEA Expenditures to reclassify expenditures for certified positions at preschool level (continuing onward)	Districtwide			-\$115,000	\$4,120,871
Allocating non-public money to pay for certified preschool teaching positions (one time)	Districtwide			-\$100,000	\$4,020,871
IT Activities - Software, Licensing, Services	IT Dept			-\$100,000	\$3,920,871
IT Activities - Support Staff	IT Dept	1.00		-\$35,000	\$3,885,871
Districtwide Administrative Position	L4L	1.00		-\$75,000	\$3,810,871
TBD (i.e. eliminate spending in current fiscal year, identify other FY 24-25 reductions/savings)	DLT			-\$1,519,172	\$3,480,828

Reduce Transportation Cost	ELEMENTARY			-\$50,000	\$3,430,828	
Early Childhood	ELEMENTARY			-\$100,000	\$3,330,828	
Building Budget Reduction (\$1,168,230 * 10%)	ELEMENTARY		-\$266,823	-\$116,823	\$3,214,005	
Reduce Transportation Cost	MIDDLE			-\$300,000	\$2,914,005	
Eliminate Various Certified Position	MIDDLE	11.00		-\$770,000	\$2,144,005	
Eliminate Various Classified Position	MIDDLE	3.00		-\$105,000	\$2,039,005	
Building Budget Reduction (\$209,706.00 * 5%) - Barr	MIDDLE			-\$10,485	\$2,028,519	
Building Budget Reduction (\$226,306.00 * 5%) - Walnut	MIDDLE			-\$11,315	\$2,017,204	
Building Budget Reduction (\$197,506.00 * 5%) - Westridge	MIDDLE		-\$1,206,676	-\$9,875	\$2,007,329	
Close Wyandotte	SENIOR			-\$258,000	\$1,749,329	
Reduce Transportation Cost - Newcomers	SENIOR			-\$56,000	\$1,693,329	
Reduce Transportation Cost - Other	SENIOR			-\$280,000	\$1,413,329	
Eliminate administration position	SENIOR	1.00		-\$90,000	\$1,323,329	
Eliminate various certified positions	SENIOR	17.00		-\$1,190,000	\$133,329	
Eliminate various classified positions	SENIOR	2.00		-\$70,000	\$63,329	
Defund ELPS Academy Line Item Budget (Function 01172)	SENIOR			-\$43,000	\$20,329	
Building Budget Reduction (\$813,145.94 * 2.5%)	SENIOR		-\$2,007,329	-\$20,329	\$0	
				-\$5,000,000		

GRAND ISLAND PUBLIC SCHOOLS

9110 PARENTAL ACCESS TO EDUCATIONAL PRACTICES

The Grand Island Public Schools will support and facilitate parental access to information and involvement in educational practices affecting their children. It shall be the policy of the Grand Island Public Schools to provide full access at reasonable times to parents/guardians of students to review curricular materials, student records, and surveys as appropriate and lawful:

- Textbooks—and other curricular materials are available for review by parents of students of the Grand Island Public Schools upon request.
- Upon prior approval from the appropriate teacher, counselor, or administrator, parents/guardians will be permitted to attend and monitor courses, assemblies, counseling sessions, and other instructional activities as long as conduct or presence does not interfere with the educational process or otherwise conflict with school purposes.
- Students will be excused from testing, instructional activities, and other school experiences upon written parental request unless the test or activity is required for local, state, or national accountability or reporting purposes (9110.2 Request for Exception/Exclusion Form).
- A student may be excused from an activity which contributes to a grade for the course, only when an alternative activity can be reasonably provided. Requests must be received by the appropriate teacher or administrator within a reasonable time prior to the activity in question.
- Parents/guardians will have access to student records as appropriate (Family Educational Rights & Privacy Act, 20 U.S.C. 1232 G, 79-4,157 R.R.S. and School District of Grand Island Policy: 8710—Student Personnel Files And Records).
- Student testing will be utilized to assist in assessment of educational progress and as required by Title 92, NAC, Chapter 10.
- Students may be asked to participate in surveys from time to time as deemed appropriate by district staff. Parents/guardians may remove their students from such surveys with prior written request, citing specific activity, reason for the request, and any applicable regulations. (Protection of Pupil Rights Amendment (PPRA) 20 U.S.C. § 1232h, 34 CFR Part 98)

The Grand Island Public Schools shall make provision to include parents in program planning; information dissemination; school improvement plan development, implementation, and evaluation; and with Title 1 parental involvement activities as specified by Every Student Succeeds Act of 2015 (9110.1 Guidelines).

Reference: Nebraska 79-530 to 79-533
Every Student Succeeds Act of 2015, P.L. 114-95 § (20 U.S.C. 6301)
Family Educational Rights & Privacy Act (FERPA), (20 U.S.C. §1232 J;
34 CFR Part 99).
Protection of Pupil Rights Amendment (PPRA) (20 U.S.C. § 1232h, 34 CFR Part 98)
Title 92, NAC, Chapter 10
9110.2 Request for Exception/Exclusion Form – attached to this policy

Policy Adopted: 08/14/1995
Policy Revised: 05/12/2005
Policy Revised: 06/14/2007
Policy Revised: 06/11/2013
Policy Revised: 05/14/2015 – Public Hearing
Policy Revised: 05/12/2016 – Public Hearing
Policy Revised: 05/11/2017 – Public Hearing
Policy Revised: 06/13/2019 – Public Hearing
Policy Revised: 07/09/2020 – Public Hearing
Policy Revised: 06/09/2022 - Public Hearing
Policy Reviewed: 06/08/2023 – Public Hearing

9110.1 Title 4 (I) PARENT AND FAMILY MEMBER ENGAGEMENT Guidelines

Title I, Part A, of the Elementary and Secondary Education Act (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires that local educational agencies (LEAs), conduct outreach to all parents and family members and implement programs, activities, and procedures for the involvement of parents and family members. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of participating children (ESSA Section 1116[a][1]). ~~The Grand Island Public Schools commits to meeting all requirements of the No Child Left Behind Act of 2001 including Every Student Succeeds Act (ESSA) amendments as they apply to all Title 4 (I) programs conducted within the District.~~ For the purpose of this policy “parents and family members” means “parents and persons in a parental relation to the student.” This Policy will be distributed to all parents annually, in a language that parents can understand. The Grand Island Public School District recognizes the unique needs of students who are being served through the Title 4 (I) Program and stresses the importance of parent and family member involvement in the academic success of their children. Opportunities will be provided for parent and family member involvement in their child's education in the following manner:

1. Parents and family members will be involved in the planning, review, development and approval of the Parent and Family Member Engagement Policy through at least one annual meeting held at a convenient time during the first semester.
2. The District will strive to build the capacity for strong engagement of the school, parents and family members by developing School/Parent Compacts to strengthen communication between the home and school:
 - By providing annual meetings in Title 4 (I) buildings to explain Title 4 (I) to parents and family members;
 - By training parents and family members in how to help their children at home;
 - By sharing district standards, benchmarks, and assessments to parents and family members and explaining to them how to help monitor the progress of their children; and
 - By providing parent and family member resources ~~centers~~ at each site.
3. Parents and family members will be provided timely information regarding the District's curriculum, academic assessments used, and proficiency levels expected of all students through the student handbook, parent/teacher conferences, report cards and progress reports along with other communications opportunities.
4. Parents and family members will be provided opportunities to participate, as appropriate, in decisions relating to the education of their children regarding such matters as curriculum, assessments and student performance standards through the School Improvement Plan, Title 4 (I) reviews and plans, and other means as available.
5. The District will coordinate and integrate parent and family member engagement programs and activities with other community programs such as Head Start, ~~Reading First~~, Title III and Migrant programs, public libraries, public preschools, instructional support services and other federal, state and local programs.
6. Parents and family members will be provided assistance, opportunities, and/or materials to build their capacity for strong parent and family member engagement and help them understand the topics relating to their child's academic achievement. This will be done in a language they can understand including participation of parents and family members with limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children.
7. The District will conduct an annual evaluation by written survey, telephone survey, or in person, of the content and effectiveness of the Title 4 (I) Parent and Family Member Engagement Policy and its

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procedural elements. The survey will be used by the District to guide implementation of the Title 4 (I) program, to determine if needs are being met, and reduce barriers to participation.

Legal Reference: Neb. Statute 79-530 to 533
 ~~Title 92, Chapter 51, Nebraska Administrative Code????~~ (this is for SE)
 ~~No Child Left Behind, Title 1, Sec. 1118, P.L. 107-110~~
 Every Student Succeeds Act (ESSA) **Section 1116[a-f]**

NDE Guidance – Revised ~~??/??/????~~ 7.25.2017

9110.1 Título I PARTICIPACIÓN DE PADRES Y MIEMBROS DE LA FAMILIA

Título I, Parte A, de la Ley de Educación Primaria y Secundaria (ESEA), según lo reautorizado por la Ley Cada Estudiante Triunfa (ESSA), requiere que las agencias educativas locales (LEA) lleven a cabo actividades de extensión a todos los padres y miembros de la familia e implementen programas, actividades y procedimientos para la participación de padres y familiares. Dichos programas, actividades y procedimientos se planificarán e implementarán consultando significativamente con los padres de los niños participantes. (ESSA Sección 1116[a][1]). A los efectos de esta política, "padres y familiares" significa "padres y personas en una relación parental con el estudiante". Esta Política se distribuirá a todos los padres anualmente, en un idioma que los padres puedan entender. El Distrito de Escuelas Públicas de Grand Island reconoce las necesidades únicas de los estudiantes que reciben servicios a través del Programa Título I y enfatiza la importancia de la participación de los padres y familiares en el éxito académico de sus hijos. Se brindarán oportunidades para que los padres y miembros de la familia participen en la educación de sus hijos de la siguiente manera:

1. Los padres y familiares participarán en la planificación, revisión, desarrollo y aprobación de la Política de participación de padres y familiares a través de al menos una reunión anual que se llevará a cabo en un momento conveniente durante el primer semestre.
2. El Distrito se esforzará por desarrollar la capacidad para una fuerte participación de la escuela, los padres y los miembros de la familia mediante el desarrollo de Pactos entre la escuela y los padres para fortalecer la comunicación entre el hogar y la escuela:
 - Proporcionando reuniones anuales en edificios de Título I para explicar el Título I a los padres y miembros de la familia;
 - Capacitando a los padres y familiares sobre cómo ayudar a sus hijos en el hogar;
 - Compartiendo los estándares, puntos de referencia y evaluaciones del distrito con los padres y miembros de la familia y explicándoles cómo ayudar a monitorear el progreso de sus hijos; y
 - Proporcionando centros de recursos para padres y familiares en cada sitio.
3. Los padres y miembros de la familia recibirán información oportuna sobre el plan de estudios del Distrito, las evaluaciones académicas utilizadas y los niveles de competencia esperados de todos los estudiantes a través del manual del estudiante, conferencias de padres y maestros, boletas de calificaciones e informes de progreso junto con otras oportunidades de comunicación.
4. A los padres y miembros de la familia se les brindarán oportunidades para participar, según corresponda, en decisiones relacionadas con la educación de sus hijos con respecto a asuntos tales como currículo, evaluaciones y estándares de desempeño estudiantil a través del Plan de Mejoramiento Escolar, revisiones y planes del Título I, y otros medios disponibles.
5. El Distrito coordinará e integrará programas y actividades de participación de padres y miembros de la familia con otros programas comunitarios como Head Start, Título III y programas para migrantes, bibliotecas públicas, pre-escuelas públicas, servicios de apoyo educativo y otros programas federales, estatales y locales.
6. Los padres y familiares recibirán asistencia, oportunidades y/o materiales para desarrollar su capacidad para una fuerte participación de padres y familiares y ayudarlos a comprender los temas relacionados con el rendimiento académico de sus hijos. Esto se hará en un idioma que puedan entender, incluida la participación de padres y familiares con dominio limitado del inglés, padres y familiares con discapacidades y padres y familiares de niños migratorios.
7. El Distrito llevará a cabo una evaluación anual mediante encuesta escrita, encuesta telefónica o en persona, del contenido y la efectividad de la Política de participación de padres y familiares del Título I y sus elementos de procedimiento. El Distrito utilizará la encuesta para guiar la implementación del programa Título I, para determinar si se están satisfaciendo las necesidades y reducir las barreras a la participación.

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Legal Reference: Neb.Statute 79-530 to 533
(esto es para SE)

Ley Cada Estudiante Triunfa (ESSA) Sección 1116[a-f]

Guía de NDE– Revisado ????/????

9110.2 Request for Exception/Exclusion Form

**Grand Island Public Schools
Request for Exception/Exclusion from Activities or Curriculum**

Student _____

School _____

What do you object to regarding instruction, materials, testing, curriculum, textbooks, surveys or other school experiences and activities? Please be specific.

Why do you find this objectionable?

What suggestions do you have to resolve the issue that might be satisfactory to you and the school district?

Parent/Guardian Signature

Date

9110.2 Formulario de Solicitud de Excepción/Exclusión

**Escuelas Públicas de Grand Island
Solicitud de Excepción/Exclusión de Actividades o Currículo**

Estudiante _____

Escuela _____

¿A qué se opone con respecto a la instrucción, los materiales, las pruebas, el plan de estudios, los libros de texto, las encuestas u otras experiencias y actividades escolares? Por favor sea específico.

¿Por qué lo encuentras desagradable?

¿Qué sugerencias tiene para resolver el problema que podrían ser satisfactorias para usted y el distrito escolar?

Firma del Padre/Tutor

Fecha

8514 MEDICATIONS IN SCHOOL

The Grand Island Public Schools believes that the primary responsibility for administering medication lies with the parent and physician. The district also recognizes that certain situations may exist in which it is necessary for medicines to be administered during the school day. Medication means any prescription or nonprescription drug intended for treatment or prevention of disease or to affect body function in humans. As such, the following conditions will apply:

- 1) The school administrator or designee will dispense any medication that is approved by the Food and Drug Administration, and may lawfully be sold over the counter without a prescription only with the written consent and instruction of the student's parent or guardian. Such medication will not be supplied by the district. Such medication will be provided in the original container and be properly labeled. Medications that are not approved by the Food and Drug Administration, including but not limited to herbal remedies, essential oils, dietary supplements and naturopathic medicines, will not be administered by the school district. The use of essential oils or essential oil diffusers will not be permitted in district facilities by students, staff or visitors. Essential oils and/or diffusers may cause student and staff health problems.
- 2) The school administrator or designee will dispense prescription medication that is approved by the Food and Drug Administration only with the written consent of the parent or guardian *and* with instructions of the prescribing physician. Except as noted in item 3 below, district personnel will not administer prescription medication unless it is brought to school in the prescription container, properly labeled, with the student's name, the physician's name and directions for administering.
- 3) With appropriate control procedures, the District may provide and personnel may administer certain medications for emergency and life-threatening events.
- 4) Students with asthma, anaphylaxis, or diabetes will be permitted to self-manage such medical conditions upon:
 - Development of an asthma, anaphylaxis, or diabetes medical management plan (GIPS Individualized Healthcare Plan-IHP) for the student which includes:
 - Authorization of the student's physician or other health care professional who prescribed the medication for treatment of the student's condition.
 - Receipt of a signed no liability statement from the parent or guardian

Students with such a medical management plan may possess the necessary medication to manage their medical condition upon the conditions established in the plan and not be subject to discipline for such possession. If the student uses or allows the medication to be used for any reason other than as prescribed or as provided in the plan or possesses the medication other than as provided in the plan the student shall be subject to discipline in accordance with the student conduct and drug-free school policies.

- 5) With written consent of the parent or guardian, the physician may be contacted by administration if further information is necessary.

Staff members shall not refer students to physicians for the purpose of recommending that a student receive medication. In addition, staff members shall not make such recommendations to parents. In situations in which physical or emotional dysfunction seems to exist, staff may recommend only that parents consider a medical examination for the student.

Administration of Narcan Nasal Spray

In an effort to ensure the health and safety of its students and staff, GIPS nurses, SRO, administrator and/or other staff as identified, will maintain and administer an opioid antagonist in its secondary schools. Naloxone, otherwise known by its brand name Narcan, will be administered for use during emergencies to any student or staff member experiencing a known or suspected opioid overdose regardless of a previous history of opioid abuse.

GIPS identified staff will participate in training developed by ADAPT PHARMA. The Narcan Nasal Spray will be administer based on assessment of symptoms and following administration guidelines provided by the medication supplier.

GIPS is responsible for having ~~approved policies~~ **procedures** in place for re-ordering Naloxone in the event it is administered and to ensure that an adequate supply is continuously available in the buildings for use. Similarly, the administration of Naloxone to any student will be documented in their cumulative health record and for staff members, in their personnel file.

~~GIPS will store its supply of Naloxone in a secure, accessible, and temperate location consistent with the emergency response plan. The school nurse or personnel designated by the school administrator will inventory the supply of Naloxone on a weekly basis and record this information in a log which will be developed and/or maintained by the school nurse or their designated personnel/administrator. This record of information will include the date, time, and signature of the designated personnel performing the inventory.~~

The superintendent or designee shall develop comprehensive regulations governing student health services. Those regulations shall include the provision of all health services required by law, procedures for the maintenance of health records, and procedures for the administering of medication to students.

Legal Reference: Neb. Rev. Stat. § 71-6721 Medication Act, Terms, defined
 Neb. Rev. Stat. §§ 79-224 and 79-225

Policy Adopted: 11/3/1980
Policy Revised: 06/8/1992
Policy Revised: 01/10/2002
Policy Revised: 12/11/2003
Policy Revised: 06/10/2004
Policy Revised: 07/13/2006
Policy Revised: 09/09/2016
Policy Revised: 05/01/2017
Policy Reviewed: 10/08/2020
Policy Revised: 07/18/2022
Policy Revised: ???/??/????

**8514.1 Grand Island Public Schools
Parental Consent for Medication**

In accordance with the Grand Island Public Schools Board Policy 8514, I give permission to administer the medication described below.

I understand that over-the-counter medication (such as aspirin, non-aspirin, antacids, cough medication, or throat lozenges) must be provided by the parent, must be in the original container and must be accompanied with parent instructions for administration. Medications that are not FDA approved, including but not limited to, herbal remedies, essential oils, dietary supplements and naturopathic medicines, will not be dispensed by the school district.

Prescription medication must also be in the original container and properly labeled with the student's name, the name of the medication, the dosage and times to be given, and name of the prescribing physician. Prescribed treatments will be described on a written prescription from the physician. The school nurse will contact the physician listed below if there are medical concerns with the treatment prescription.

All medications to be administered shall be stored at the school nurse's office or other secure location throughout the day. Except under conditions specified in item three of policy 8514, no medication will be administered without the completion of this form and the signature of the parent or guardian.

I understand that the prescribing physician may be contacted for further information.

Student

Grade

Medication

Name of Physician

Signature of Parent or Guardian

Date

Instructions for administering FDA approved over-the-counter medication:

Please list any allergy to medication or other concerns:

**8514.1 Escuelas Públicas de Grand Island
Consentimiento de los Padres para el Medicamento**

De acuerdo con la Póliza del Comité Escolar del Distrito de Grand Island 8514, doy permiso de administrar el medicamento descrito a continuación.

Entiendo que los medicamentos de venta libre (tales como aspirina, no aspirina, antiácidos, medicamentos contra la tos o pastillas para la garganta) deben ser proporcionados por el padre, deben estar en el envase original y deben ir acompañados con las instrucciones de los padres para la administración. Los medicamentos que no están aprobados por FDA, incluyendo pero no se limitan a remedios herbales, aceites esenciales, suplementos dietéticos y medicamentos naturopáticos, no serán administrados por el distrito escolar.

El medicamento recetado también debe estar en el envase original y estar debidamente etiquetado con el nombre del estudiante, el nombre del medicamento, la dosis y la hora que se debe dar y el nombre del médico que lo receta. Los tratamientos prescritos se describirán en una receta escrita por el médico. La enfermera de la escuela se comunicará con el médico indicado abajo si hay preocupaciones médicas con la receta del tratamiento.

Todos los medicamentos que se administraran se aguardaran en la oficina de la enfermera de la escuela u otro lugar seguro durante todo el día. Excepto en las condiciones especificadas en el artículo tres de la póliza 8514, no se administrara ningún medicamento sin completar este formulario y la firma del padre o tutor.

Entiendo que el médico que prescribe puede ser contactado para obtener más información.

Estudiante

Grado

Medicamento

Nombre del Medico

Firma del Padreo Tutor

Fecha

Instrucciones para administrar medicamentos sin receta aprobados por FDA:

Por favor indique cualquier alergia a medicamentos u otras preocupaciones:



Grand Island Public Schools Foundation
Notes for Board of Education
1-11-24

1. The Foundation's online scholarship application went "live" on December 1. Students will be able to apply for 180 scholarships through this one application. The application is due February 7, 2024.
2. At their January Board Meeting, the Foundation Board will induct new board members Brandon Bowley, Alison Larson, Shirley Mc Callum and Valerie Porto. We will say goodbye to board members Tom Gdowski and Jenna Grenier. We appreciate their service!

Additionally, the Foundation hosted a new board member orientation session on Thursday, January 11.

3. The Foundation is gearing up for a busy spring. The Annual Staff Campaign will begin in March and Scholarship Review will begin in late February. Anyone who would like to volunteer to be part of the scholarship review is welcome as long as he/she is not related to a GISH Senior this year.
4. The GIPS Foundation has published our annual Impact Report. <https://gipsfoundation.org/who-we-are/annual-report.html>
5. The Foundation Board will have the following business before them at their January 17, 2024 Meeting:
 - a. Election of Board Members and Board Leadership for 2024
 - b. 2024 Grant/Scholarship Distribution percentage from invested funds