

GIPS BOE Regular Meeting
Thursday, February 13, 2025 5:30 PM
Kneale Administration Building - Board Room

1. CALL TO ORDER
Speaker(s): Board President
2. ROLL CALL
Speaker(s): Mrs. Angela Dibbert
3. CONSENT AGENDA
Speaker(s): Board President
 - 3.1. Minutes from the previous month's meeting
 - 3.2. Acceptance of Agendas From Standing Committees
 - 3.3. Claims as submitted
 - 3.4. Staff Adjustments as submitted
 - 3.5. Treasurer's Report as submitted
 - 3.6. Surplus Property Listing
 - 3.7. Approval of Agenda as submitted
4. SPECIAL RECOGNITION
 - 4.1. Islander Powerlifting Teams
Speaker(s): Mr. Mitchell Roush
 - 4.2. School Board Recognition
Speaker(s): Mr. Mitch Roush
5. REQUESTS TO ADDRESS THE BOARD
Speaker(s): Board President
6. INFORMATION ITEMS
 - 6.1. Review of GIPS Safety Plan for a Deportation Event
Speaker(s): Dr. Summer Stephens
 - 6.2. 2025-2026 Staffing Plan
Speaker(s): Dr. Carrie Kolar
 - 6.3. GIPS Educator Fellowship
Speaker(s): Mr. Brian Kort
 - 6.4. IT Equipment Management Plan Updates
Speaker(s): Mr. Cory Gearhart
 - 6.5. Projector Purchase
Speaker(s): Mr. Cory Gearhart
 - 6.6. Cybersecurity Update and Incident Response Directive
Speaker(s): Mr. Cory Gearhart
 - 6.7. Firewall and Logging system purchase
Speaker(s): Mr. Cory Gearhart
 - 6.8. Grand Island Public Schools - Engleman Elementary Temporary Easement
Speaker(s): Mr. Dan Petsch
 - 6.9. 40-0002-000 Hall County School District 2 d.b.a. Grand Island Public Schools Audit Report FY 23-24.
Speaker(s): Mr. Virgil Harden

6.10. Policy

6.10.1. 4321 GATE RECEIPTS AND ADMISSIONS

Speaker(s): Mr. Matt Fisher

6.10.2. 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES

Speaker(s): Mr. Matt Fisher

6.10.3. 4330 IMPRESSED FUNDS ACCOUNT

Speaker(s): Mr. Matt Fisher

6.10.4. 4340 CASH IN SCHOOL BUILDING

Speaker(s): Mr. Matt Fisher

6.10.5. 4450 PAYROLL AND PAYMENT POLICY

Speaker(s): Mr. Matt Fisher

6.10.6. 4470 SETTLEMENT OF CLAIMS

Speaker(s): Mr. Matt Fisher

7. ACTION ITEMS

7.1. 2025-2026 Staffing Plan

Speaker(s): Dr. Carrie Kolar

7.2. GIPS Educator Fellowship

Speaker(s): Dr. Carrie Kolar

7.3. Projector Purchase

Speaker(s): Mr. Cory Gearhart

7.4. Cybersecurity Update and Incident Response Directive

Speaker(s): Mr. Cory Gearhart

7.5. Firewall and Logging system purchase

Speaker(s): Mr. Cory Gearhart

7.6. Grand Island Public Schools - Engleman Elementary Temporary Easement

Speaker(s): Mr. Dan Petsch

7.7. 4350 CORPORATE CREDIT CARDS

Speaker(s): Mr. Matt Fisher

7.8. 4410 AUDITS

Speaker(s): Mr. Matt Fisher

7.9. 4420 FINANCIAL REPORTS AND STATEMENTS

Speaker(s): Mr. Matt Fisher

7.10. 4443 VENDOR RELATIONS

Speaker(s): Mr. Matt Fisher

7.11. 4451 AUTHORIZED SIGNATURES

Speaker(s): Mr. Matt Fisher

7.12. 4570 COMMERCIAL ADVERTISING IN SCHOOLS

Speaker(s): Mr. Matt Fisher

8. REPORTS

8.1. Grand Island Public Schools Foundation Report

Speaker(s): Mrs. Lisa Albers

8.2. Student Representative Report

8.3. Superintendent Report

Speaker(s): Mr. Matt Fisher

9. NOTIFICATION OF UPCOMING BOARD MEETINGS

10. ADJOURNMENT

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

Notice is hereby given that a meeting of the Board of Education of Hall County School District 2, aka Grand Island Public Schools, Grand Island, Nebraska, will be held on Thursday, February 13, 2025, 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

February 4, 2025

COL-NE-13000885 ZNEZ

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, January 9, 2025 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 5:34 p.m.

Lisa Albers:	Present
Carlos Barcenas:	Present
Donna Douglass:	Present
Eric Garcia-Mendez:	Present
Tracy Goodman:	Present
Joshua Hawley:	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. Oath of office for newly elected board members.

Dr. Stephens swore in the following Board of Education members: Donna Douglass, Tracy Goodman, Josh Hawley, and Lisa Albers at 5:32 p.m.

3. ROLL CALL

4. ELECTION OF OFFICERS

Elections: a. The Board will elect from its members a President and Vice President. b. The Secretary of the Board of Education will preside as Chair during the election of a new Board President. c. Upon call for nominations for each office by the Chair, nominations shall be made by oral ballot. d. Voting will be by written ballot on all members nominated and repeated until a majority is achieved for a nominee. The President shall assume the chair immediately upon the President's election and preside over the election for Vice President. Josh Hawley was nominated by Eric Garcia-Mendez and Hank McFarland was nominated by Amanda Wilson for President. Josh Hawley was nominated by Eric Garcia-Mendez and Eric Garcia-Mendez was nominated by Carlos Barcenas for Vice President.

Hank McFarland accepted as President by a 5/4 vote to serve a term of one year, or until the person's successor is elected and qualified.

Josh Hawley accepted as Vice President by a 7/2 vote to serve a term of one year, or until the person's successor is elected and qualified.

5. Signing of the Board Operating Principles by all Board Members

The Board Operating Principles, Policy 2111, give guidance as to how the board functions and how board members interact with each other and the public. Each board member, at the time the new board is convened, will sign the acknowledgment of the Board Operating Principles to indicate he/she understands and agrees to function under these guidelines. The signed documents will be placed on file with the minutes from the January 2025 Board Meeting.

6. 2112 Board Member Code of Ethics

Dr. Stephens asked that each board member review the Code of Ethics.

7. CONSENT AGENDA

7.1. Minutes from the previous month's meeting

7.2. Acceptance of Agendas From Standing Committees

Finance and Facilities Committee

Next Meeting Date: February 4, 2025 at 7:30 a.m.

Leading for Learning Committee

Next Meeting Date: February 11, 2025 at 4:00 p.m.

Personnel Committee

Next Meeting Date: February 6, 2025 at 8:15 a.m.

Policy Committee

Next Meeting Date: February 10, 2025 at 4:30 p.m.

Public Relations and Partnership Development Committee

Next Meeting Date: February 5, 2025 at 8:00 a.m.

Governance Committee

Next Meeting Date: February 5, 2025 at 12:00 p.m.

GNSA/Legislative Committee

Next Meeting Date: None

7.3. Claims as submitted

7.4. Bid Proposals as submitted

7.5. Staff Adjustments as submitted

7.6. MOU, Agreements, and Contract Renewals

7.6.1. YMCA Facilities Usage Agreement - Pool

7.7. Treasurer's Report as submitted

7.8. Board of Education Designees for 2025

7.9. Approval of Agenda as submitted

Lisa Albers abstained from voting on check number 98506, but approved all other consent agenda items as submitted.

Approve the agenda as submitted. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy

Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

8. SPECIAL RECOGNITION

8.1. Superintendent's Holiday Card Contest Finalists & Winners

Mr. Roush recognized the Superintendent's Holiday Card Contest Finalists & Winners.

Lennon Tjaden, 4th Grade - Newell Elementary (Overall Winner)

Cintia Bettancourt Perez, 8th Grade - Barr Middle School (Middle School Finalist)

Hendry Morales Gonzalez, 10th Grade - GISH (High School Finalist)

9. REQUESTS TO ADDRESS THE BOARD

None.

10. INFORMATION ITEMS

10.1. Results of Bond Fund Tender Offer Refunding Bonds, Series 2024 \$12.97M

Mr. Paul Grieger with D.A. Davidson and Mr. Mike Rogers with Gilmore and Bell reviewed with the Board the final results from the Bond Fund Tender Offer General Obligation Refunding Bonds, Series 2024 \$12.97M highlighting several key dates, factors, and tax savings to the patrons of GIPS.

10.2. Project List FY 2024-2025

Mr. Petsch presented the Project List FY 2024-2025.

10.3. Policy

10.3.1. 4350 CORPORATE CREDIT CARDS

Mr. Fisher presented policy 4350 Corporate Credit Card.

10.3.2. 4410 AUDITS

Mr. Fisher presented policy 4410 Audits.

10.3.3. 4420 FINANCIAL REPORTS AND STATEMENTS

Mr. Fisher presented policy 4420 Financial Reports and Statements.

10.3.4. 4443 VENDOR RELATIONS

Mr. Fisher presented policy 4443 Vendor Relations.

10.3.5. 4451 AUTHORIZED SIGNATURES

Mr. Fisher presented policy 4451 Authorized Signatures.

10.3.6. 4570 COMMERCIAL ADVERTISING IN SCHOOLS

Mr. Fisher presented policy 4570 Commercial Advertising in Schools.

11. ACTION ITEMS

11.1. American Civics Bi-yearly Report

Action is not required on this item and was removed.

11.2. GIEA Request for Recognition for 2026-2027

Approve the GIEA Requested for Recognition for 2026-2027 as presented. Passed with a motion by Carlos Barcenas and a second by Eric Garcia-Mendez.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy

Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

11.3. 2025-26 GIPS Calendar Adoption

Adopt the 2025-26 GIPS Academic Calendar as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

11.4. 4211 BUDGET ADOPTION PROCEDURES

Approve deletion of policy 4211 Budget Adoption Procedures as presented. Passed with a motion by Carlos Barcenas and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

11.5. 4212 BUDGET HEARINGS AND REVIEWS

Approve policy 4212 Budget Hearings and Reviews as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

11.6. 4310 LOCAL, STATE, AND FEDERAL FUNDING

Approve policy 4310 Local, State, and Federal Funding as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

11.7. 4312 INTERNAL CONTROLS FOR FEDERAL AND STATE AWARDS

Approve policy 4312 Internal Controls for Federal and State Awards as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

Lisa Albers: Yea, Carlos Barcenas: Yea, Donna Douglass: Yea, Eric Garcia-Mendez: Yea, Tracy Goodman: Yea, Joshua Hawley: Yea, Hank McFarland: Yea, Josh Sikes: Yea, Amanda Wilson: Yea

12. REPORTS

12.1. Grand Island Public Schools Foundation Report

Mrs. Albers reported for the GIPS Foundation.

12.2. Student Representative Report

Mr. Williams gave the student representative's report.

12.3. Superintendent Report

Mr. Fisher presented the superintendent report.

13. NOTIFICATION OF UPCOMING BOARD MEETINGS

Regular Board of Education Meeting - Thursday, February 13, 2025 at 5:30 p.m.

14. ADJOURNMENT

All business having been completed, the meeting was adjourned at 6:43 p.m.

Angela A. Dibbert, Recording Secretary

Dr. Summer E. Stephens, Secretary to the Board

Kneale Administration Building



RE: Facilities & Finance Committee

MEMBERS PRESENT: Mr. Dan Petsch, Mr. Virgil Harden, Mr. Hank McFarland, Mr. Matt Fisher, Mr. Eric Garcia-Mendez, Mrs. Donna Douglass, Mr. Josh Ha

NEW BUSINESS:

1. Activity Fund Claims – Virg
2. Community Redevelopment Authority & Regional Planning - Virg
3. Request for Proposals - 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. MOU, LOA, Contracts, Leases, etc – Summer Stephens
 - o Giltner P.S.
 - o Weits
 - o Parker
 - o Ford
 - o Fleming
 - o Irwin
9. City of GI – Engleman Elementary School – Mr. Petsch
10. Surplus Property - Gabi
11. Project List Update – Dan
12. Audit Report FY 23-24 – Virg
13. Staffing Plan FY 25-26 – Carrie Kolar
14. Preliminary State Aid Certification FY 25-26
15. Open Agenda Items as Necessary – F&F Team

NEXT MEETING: **Tuesday, March 4, 2025, at 7:30 A.M.**

Dan, Gabby, & Virg review agenda items for BOE meeting.

Students who thrive.



To: Leading for Learning BOE Committee
From: Dr. Toni Palmer/Dr. Stephens

RE: Meeting: February 4, 2025, Virtual
4:00 PM-5:30 PM

New Business:

- Mass Deportation Update
- Coaching Framework

Next Meeting: March 4th @ 4:00 Zoom

Agenda
Governance Committee Meeting
February 5, 2025

AGENDA:

1. Board Self Evaluation [Sample Instrument](#)
2. New Board Member Orientation
3. Next Meeting -- 03/05/2025 @ 12:00pm



Personnel Committee Agenda

Date: February 6, 2025
Present: Matt Fisher, Carrie Kolar, Mackenzie Wetzel, Amanda Wilson, Lisa Albers, Tracy Goodman, Donna Douglass
Absent: NA

Notes:

1. Non-binding certified and administrator surveys
2. Binding certified and administrator renewal agreements sent at the end of February and due March 17th
3. 25-26 Staffing Plan
4. GPS Educator Fellowship Program
5. Title I Literacy Specialist/Title I Improvement Coordinator

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

BOE Policy Committee Meeting – February 10, 2025 – 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 January 6, 2025 – 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:**
March 10 – 4:30pm – Mr. Fisher’s Office
- 5. Policy as Information @ February 13, 2025, BoE Meeting**
 - 4321 GATE RECEIPTS AND ADMISSIONS: [Proposed Policy 4321](#)
 - 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES: [Proposed Policy 4322](#)
 - 4330 IMPRESSED FUNDS ACCOUNT: [Proposed Policy 4330](#)
 - 4340 CASH IN SCHOOL BUILDING: [Proposed Policy 4340](#)
 - 4450 PAYROLL AND PAYMENT POLICY: [Proposed Policy 4450](#)
 - 4470 SETTLEMENT OF CLAIMS: [Proposed Policy 4470](#)
- 6. Policy on Final Read @ February 13, 2025, BoE Meeting**
 - 4350 CORPORATE CREDIT CARDS: [Proposed Policy 4350](#)
 - 4410 AUDITS: [Proposed Policy 4410](#)
 - 4420 FINANCIAL REPORTS AND STATEMENTS: [Proposed Policy 4420](#)
 - 4443 VENDOR RELATIONS: [Proposed Policy 4443](#)
 - 4451 AUTHORIZED SIGNATURES: [Proposed Policy 4451](#)
 - 4570 COMMERCIAL ADVERTISING IN SCHOOLS: [Proposed Policy 4570](#)
- 7. Policy for review:**
 - 8463 USE OF BODY WORN CAMERAS - [Body Worn Cameras Policy Template](#)
- 8. Policy Questions and Discussion:**

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

9. Moved to Board Governance Committee:

10. Working on:

Public Relations and Partnership Development Committee

Agenda

Wednesday, February 12th, 2025

8:00 - 9:30 a.m. via [ZOOM](#)

AGENDA:

- Beat on the Street - *Group*
- Media Landscape Updates - *Mitch*
- Annual Report Review - *Kelli*
- New Website Updates - *Mitch*
- GISH Pathway Videos - *Kelli*
- Communication Analytics - *Kelli Mayhew*
 - New Collateral
 - Notable Media Coverage
 - Timely Communications

Next Meeting: March 5th, 2025

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98694	Amazon Cap Services Inc	Supplies	\$144.00
98696	Cash-Wa Distributing	Food	\$46,439.36
98697	Chesterman Company	Food	\$409.66
98698	Cynthia Montes	Mileage	\$17.96
98699	Greenberg Fruit Company	Produce	\$3,699.63
98700	Heather Gilliland	Mileage	\$59.23
98701	Hiland Dairy Foods Company LLC	Milk	\$0.00
98702	Jeanne Koehn	Mileage	\$18.09
98703	Jennifer Akin	Mileage	\$12.33
98704	Kens Appliance Inc	Supplies	\$1,438.95
98705	Kimberly Clegg	Mileage	\$39.33
98706	Kris Spellman	Supplies	\$73.73
98707	Larry's Appliance LLC	Maintenance	\$346.92
98708	Megan Kenney	Mileage	\$27.94
98709	Michalle Willey	Mileage	\$22.24
98710	Nicole Enck	Mileage	\$81.61
98711	Nicole Lemburg	Mileage	\$25.13
98712	Pamela Rivera	Mileage	\$10.48
98713	Pan-O-Gold Baking	Bread	\$2,728.10
98714	Renee Schwieger	Mileage	\$60.70
98715	Teresa Abuwisha	Mileage	\$21.71
98716	US Foods - Grand Island	Food	\$6,968.63
98718	Hiland Dairy Foods Company LLC	Milk	\$5,499.84
98719	Amazon Cap Services Inc	Supplies	\$4,015.56
98720	Ann-Katrin Schug	Mileage	\$35.98
98721	Clearly Communications	Telecommunications	\$1,057.66
98722	First Bankcard Center/Visa	Supplies	\$56.04
98723	First Bankcard Center/Visa	Dues	\$259.05
98724	First Bankcard Center/Visa	Property Services	\$297.00
98725	First Bankcard Center/Visa	Advertising	\$750.00
98726	First Bankcard Center/Visa	Supplies	\$628.43
98727	First Bankcard Center/Visa	Employee Training	\$1,953.64
98728	First Bankcard Center/Visa	Employee Training	\$364.98
98729	First Bankcard Center/Visa	Software	\$183.81
98730	Monoprice Inc	Technology Supplies	\$21.98
98731	Northwestern Energy	Utility	\$2,135.96
98732	Sherwin Williams Company	Supplies	\$177.52
98733	Unite Private Networks LLC	Telecommunications	\$625.08
98734	Ace Hardware	Supplies	\$185.36
98735	Alegent Health Education Department	Supplies	\$5.00
98736	All Star Auto Glass of Grand Island	Maintenance	\$54.95
98737	Allo Communications LLC	Technical Services	\$642.25
98738	Almquist Maltzahn Galloway & Luth	Professional Services	\$793.50
98739	Amanda Bennett	Mileage	\$5.36
98740	Amanda Levos	Employee Training	\$298.07
98741	Apple Computer Inc	Property Services	\$21,848.97
98742	Axtell Community School District 501	Tuition	\$6,750.00
98743	Best Buy Business Account	Supplies	\$379.99

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98744	Beth Hubl	Mileage	\$31.09
98745	Bibiana Luevano	Mileage	\$195.64
98746	Blick Art Materials	Supplies	\$2,845.62
98747	Border States Industries Inc	Supplies	\$286.86
98748	Brandi Anderson	Software	\$419.00
98749	Bryn Carriker	Mileage	\$9.72
98750	Calvin G Hubbard	Employee Training	\$230.50
98751	Capital Business Systems, Inc	Technical Services	\$318.00
98752	Cara Kuhl	Employee Training	\$279.24
98753	Carlos Felipe Vargas Castano	Mileage	\$45.02
98754	Carol Wiecek	Mileage	\$38.19
98755	CDW Government	Software	\$25,599.56
98756	Christina M Vrooman	Mileage	\$74.17
98757	Christine Hecht	Employee Training	\$230.50
98758	Construction Rental	Supplies	\$39.95
98759	Crescent Electric Supply	Supplies	\$423.96
98760	Custom Rental Services Inc	Supplies	\$678.32
98761	Danielle Buhrman	Employee Training	\$367.46
98762	Dawn Deuel-Rutt	Mileage	\$34.31
98763	Deanna Hirschman	Mileage	\$3.48
98764	Eakes Office Solutions	Supplies	\$529.59
98765	Educational Service Unit 7	Professional Services	\$4,059.00
98766	Emily Armstrong	Mileage	\$64.39
98767	Essential Personnel Inc	Cleaning Services	\$142.08
98768	Grand Island Utilities Dept	Electricity	\$65,359.92
98769	Grant Boyer	Supplies	\$13.99
98770	Gustave A Larson Company	Supplies	\$151.43
98771	Hesslegesser Electric	Supplies	\$488.92
98772	Holiday Express	Miscellaneous	\$2,045.00
98773	Jamie Bisbee	Mileage	\$27.87
98774	Jared Bombeck	Employee Training	\$258.50
98775	Jennifer Hahn	Mileage	\$83.68
98776	Jon Linden	Mileage	\$6.97
98777	Joseph Eckerman	Employee Training	\$364.93
98778	Karisa Dubbs	Mileage	\$73.43
98779	Karma L Lewandowski	Mileage	\$70.62
98780	Karmyn R Barnes	Mileage	\$8.58
98781	Kelli Arens	Mileage	\$36.85
98782	Kristin Watson	Mileage	\$21.31
98783	Kylee-Joe Thompson	Mileage	\$100.57
98784	Lauren Grecsek	Mileage	\$91.52
98785	Loria Thunker	Mileage	\$118.79
98786	Love Signs	Supplies	\$360.00
98787	Lynn Bender	Mileage	\$10.72
98788	Megan Brezina	Mileage	\$187.73
98789	Megan Jo Ahrens	Employee Training	\$282.79
98790	NAPA Auto Parts	Maintenance	\$483.22
98791	Opal J Bentley	Employee Training	\$286.75

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98792	Prueksa Chittam-Bledsoe	Mileage	\$56.75
98793	Renae Brummund	Books	\$27.52
98794	Rosemary Gomez	Mileage	\$103.38
98795	Sara Yount	Mileage	\$15.61
98796	Sarah Dramse	Mileage	\$134.80
98797	Sarah K Henry	Mileage	\$84.02
98799	Savannah Kok	Mileage	\$27.67
98800	Shelley Eickhoff	Mileage	\$58.63
98801	Stacie Faber	Mileage	\$170.18
98802	Terry Hastings	Mileage	\$30.82
98803	The Archway	Miscellaneous	\$399.00
98804	The Happy Brush	Supplies	\$87.50
98805	Tools of the Mind	Books	\$220.00
98806	Tyler Technologies Inc	Professional Services	\$170.00
98807	UniFirst Corporation	Supplies	\$92.50
98808	Verizon Wireless	Telecommunications	\$510.55
98809	Village Cleaners	Technical Services	\$50.00
98810	Wendy Cremers	Employee Training	\$15.28
98811	West Music Co	Supplies	\$323.90
98812	Westside Lanes	Supplies	\$26.00
98813	Winsupply of Grand Island	Supplies	\$78.43
98814	Woodriver Energy LLC	Utility	\$34,135.91
98815	Hiland Dairy Foods Company LLC	Milk	\$28,464.11
98816	Multicultural Coalition	Employee Training	\$1,000.00
98817	Sarah Wolf	Mileage	\$17.42
98818	Amazon Cap Services Inc	Supplies	\$1,523.33
98819	Arial OConnor	Employee Training	\$362.00
98820	Cassandra Jo Stara	Technical Services	\$646.02
98821	Century Link	Telecommunications	\$366.00
98822	First Bankcard Center/Visa	Supplies	\$130.21
98823	First Bankcard Center/Visa	Employee Training	\$72.25
98824	First Bankcard Center/Visa	Supplies	\$33.80
98825	First Bankcard Center/Visa	Supplies	\$355.49
98826	First Bankcard Center/Visa	Employee Training	\$1,818.00
98827	First Bankcard Center/Visa	Employee Training	\$10,647.65
98828	First Bankcard Center/Visa	Supplies	\$16.00
98829	First Bankcard Center/Visa	Employee Training	\$28.00
98830	First Bankcard Center/Visa	Employee Training	\$191.45
98831	First Bankcard Center/Visa	Employee Training	\$1,867.42
98832	First Bankcard Center/Visa	Employee Training	\$932.00
98833	First Bankcard Center/Visa	Supplies	\$4.94
98834	First Bankcard Center/Visa	Supplies	\$899.00
98835	First Bankcard Center/Visa	Supplies	\$121.27
98836	First Bankcard Center/Visa	Employee Training	\$8,401.21
98837	First Bankcard Center/Visa	Supplies	\$251.03
98838	First Bankcard Center/Visa	Miscellaneous	\$96.00
98839	First Bankcard Center/Visa	Employee Training	\$639.95
98840	First Bankcard Center/Visa	Supplies	\$82.74

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98841	First Bankcard Center/Visa	Supplies	\$512.89
98842	First Bankcard Center/Visa	Supplies	\$177.34
98843	Kane Schmall	Employee Training	\$2,465.18
98844	McGraw-Hill School Education	Books	\$2,870.30
98845	Menards	Supplies	\$233.76
98846	Mid-Nebraska Disposal Inc	Utility	\$9,600.00
98847	Midwest Alarm Services	Technical Services	\$732.90
98848	Mosley Consulting LLC	Employee Training	\$7,250.00
98849	Nebraska Truck Center Inc	Maintenance	\$977.66
98850	Nora Kathleen Sheridan	Mileage	\$77.19
98851	Northwestern Energy	Utility	\$430.17
98852	One Source	Technical Services	\$859.95
98853	Paper Education America Inc	Software	\$39,000.00
98854	Paper Tiger Shredding Inc	Utility	\$260.00
98855	Perry Guthery Haase & Gessford PC	Contracted	\$3,464.50
98856	Policy Studies Associates Inc	Professional Services	\$9,166.67
98857	Really Great Reading Company LLC	Supplies	\$7,348.00
98858	Rentokil North America Inc	Technical Services	\$279.33
98859	Rooted Books and Gifts LLC	Books	\$812.00
98860	School Health Corporation	Supplies	\$353.08
98861	Sheet Music Plus	Software	\$149.00
98862	Strong Fathers-Strong Families LLC	Professional Services	\$5,000.00
98863	Stuhr Museum Of The Prairie Pioneer	Professional Services	\$3,072.00
98864	Super Saver	Supplies	\$391.75
98865	Tyler Madison	Employee Training	\$322.00
98866	Vivian Mendoza Johnson	Mileage	\$48.98
98867	Ace Hardware	Supplies	\$780.56
98868	Acte Registration	Dues	\$40.00
98869	Ambutech	Supplies	\$60.90
98870	American Fence Co Western Ne	Technical Services	\$63.56
98871	American Red Cross	Employee Training	\$260.00
98872	Ashley Knieval	Mileage	\$15.68
98873	Blanca Aguilar	Technical Services	\$190.00
98874	Border States Industries Inc	Supplies	\$75.92
98875	BSN Sports LLC	Supplies	\$1,926.00
98877	CDW Government	Technology Supplies	\$9,872.30
98878	City of Grand Island	Dues	\$562.67
98879	City of Grand Island - Solid Waste	Utility	\$87.28
98880	Cline Williams Wright Johnson	Contracted	\$8,679.14
98881	Column Software PBC	Advertising	\$448.80
98882	Communications Engineering	Supplies	\$216.00
98883	Control Services Inc	Supplies	\$1,025.00
98884	Cornerstone Counseling PC	Technical Services	\$885.00
98885	CPSS Inc	Supplies	\$920.75
98886	Curriculum Associates	Supplies	\$1,782.00
98887	Custom Rental Services Inc	Supplies	\$2.46
98888	Dallas Love	Mileage	\$15.95
98889	Eakes Office Solutions	Custodial Materials	\$11,440.65

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98890	Eberl Plumbing & Drain	Technical Services	\$870.00
98891	Educational Service Unit 10	Employee Training	\$120.00
98892	Essential Personnel Inc	Cleaning Services	\$359.92
98893	Frontline Technologies Group LLC	Advertising	\$15,428.25
98894	Grand Island Public Schools	Miscellaneous	\$4,290.32
98895	Gustave A Larson Company	Supplies	\$6,739.08
98896	Hall County Treasurer	Miscellaneous	\$1,787.04
98897	Holiday Express	Transportation	\$19,535.00
98898	Interstate All Battery Center	Supplies	\$336.00
98899	Island Indoor Climate	Supplies	\$124.00
98900	Island Sprinkler Supply	Supplies	\$105.00
98901	Johnny Garcia	Mileage	\$85.02
98902	Johnson Hardware	Supplies	\$118.00
98903	Journeyed-Microsoft LAR	Software	\$2,371.90
98904	Junior Library Guild	Books	\$1,070.24
98905	JW Pepper Son Inc	Supplies	\$794.73
98906	Kens Appliance Inc	Supplies	\$3,676.20
98907	Kipp A English	Employee Training	\$50.00
98908	Kristen Laurent	Technical Services	\$289.78
98909	KSB School Law PC LLO	Supplies	\$625.00
98910	Lakeshore Learning Materials	Supplies	\$1,007.21
98911	Legacy Outdoor Advertising LLC	Advertising	\$2,885.00
98912	Meredith Davis	Mileage	\$164.62
98913	Michelle Dorszynski	Mileage	\$17.29
98914	NAPA Auto Parts	Supplies	\$163.99
98915	Renee Ekhoft	Supplies	\$69.88
98916	Ruth Abigail Hormachea	Mileage	\$27.87
98917	Sean Willard	Employee Training	\$120.00
98918	T C Ceilings Inc	Supplies	\$623.36
98919	The Hearing Clinic Inc	Professional Services	\$986.00
98920	The Home Depot Pro	Custodial Materials	\$3,280.66
98921	Therese Hulme	Mileage	\$93.00
98922	TK Elevator Corporation	Technical Services	\$1,811.86
98923	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$36.58
98924	Tyler Technologies Inc	Supplies	\$947.46
98925	UniFirst Corporation	Technical Services	\$1,255.74
98926	Village Cleaners	Technical Services	\$384.20
98927	Wex Bank	Fuels	\$1,054.84
98928	Wex Bank	Fuels	\$2,096.75
98929	Wex Bank	Fuels	\$973.32
98930	Wex Bank	Fuels	\$2,367.91
98931	Winsupply of Grand Island	Supplies	\$605.49
98932	Yandas Music	Supplies	\$408.89
98933	Capital Business Systems Inc	Technical Services	\$16,287.81
98934	Capital Business Systems, Inc	Technical Services	\$183.93
98935	Blanca Estela Almaguer	Mileage	\$27.00
98936	Carolyn Arends	Mileage	\$36.92
98937	Chesterman Company	Food - Coke	\$267.01

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98938	Culligan of Grand Island	Supplies	\$443.00
98939	Denise Bone	Mileage	\$45.16
98940	Ecolab Food Safety Specialties - Catalog	Paper Products	\$6,578.88
98941	EMS Linq Inc	Data-Processing & Coding Services	\$401.60
98942	Greenberg Fruit Company	Produce	\$7,399.26
98943	Mid-Nebraska Disposal Inc	Utility	\$353.70
98944	Musihira Ahmed	Mileage	\$23.97
98945	Pan-O-Gold Baking	Bread	\$4,171.90
98946	Sams Club Direct	Supplies	\$441.65
98947	Theresa McCarthy	Mileage	\$31.83
98948	US Foods - Grand Island	Food	\$21,074.05
98949	Vend-ucation LLC	Supplies	\$507.00
98950	Ace Hardware	Supplies	\$39.98
98951	American Van Equipment	Maintenance	\$1,022.04
98952	Amy Bombeck	Mileage	\$59.36
98953	Ash Enterprises	Professional Services	\$2,400.00
98954	Auto Trim Design	Maintenance	\$309.00
98955	Banner Solutions	Supplies	\$402.22
98956	Barry Carlson	Employee Training	\$322.00
98957	Bomgaars Supply Inc	Supplies	\$89.99
98958	Border States Industries Inc	Supplies	\$1,615.19
98959	Bosselman Energy Inc	Supplies	\$68.14
98960	Capital Business Systems Inc	Technical Services	\$201.52
98961	Capital Business Systems, Inc	Technical Services	\$31.08
98962	City of Grand Island	Dues	\$600.00
98963	Class Intercom LLC	Software	\$7,076.00
98964	Communications Engineering	Supplies	\$5,978.00
98965	Connie Voss	Mileage	\$9.45
98966	Copycat Instant Printing	Printing	\$1,984.66
98967	Craig Homecare	Professional Services	\$22,072.96
98968	Crescent Electric Supply	Supplies	\$36.97
98969	D & E Equipment Solutions Inc	Machinery	\$20,150.62
98970	Danielle Dudo	Supplies	\$23.00
98971	Eakes Office Solutions	Supplies	\$73.13
98972	Eberl Plumbing & Drain	Technical Services	\$1,300.00
98973	GI Escape	Supplies	\$147.00
98974	Grand Island Fire Department	Dues	\$500.00
98975	Grand Island Public Schools Foundation	Technology Supplies	\$939.99
98976	Grand Island Utilities Dept	Electricity	\$89,555.15
98977	Gustave A Larson Company	Supplies	\$644.11
98978	Hiland Dairy Foods Company LLC	Milk	\$14,933.32
98979	Holiday Express	Transportation	\$7,615.00
98980	Interstate All Battery Center	Supplies	\$1,020.99
98981	Jess Watson	Employee Training	\$286.58
98982	Johnson Hardware	Supplies	\$136.00
98983	JW Pepper Son Inc	Supplies	\$1,003.48
98984	Kenneth DeFrank	Mileage	\$41.27
98985	KSB School Law PC LLO	Employee Training	\$400.00

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
98986	Madison Hickok	Employee Training	\$261.32
98987	Mariana Vazques	Technical Services	\$190.00
98988	Megan L Jaixen	Professional Services	\$6,762.83
98989	Nancy Vazquez	Technical Services	\$50.00
98990	NAPA Auto Parts	Supplies	\$137.49
98991	Rachel Cossey	Employee Training	\$200.00
98992	Renee Ekhoﬀ	Supplies	\$71.42
98993	Senior High School Petty Cash	Supplies	\$154.20
98994	Tarjimly	Professional Services	\$1,957.50
98995	The Hearing Clinic Inc	Professional Services	\$40.00
98996	The Home Depot Pro	Custodial Materials	\$3,556.84
98997	UniFirst Corporation	Technical Services	\$1,665.27
98998	Valerie Chmelka	Mileage	\$6.97
98999	Verizon Wireless	Telecommunications	\$2,667.89
99000	Village Cleaners	Technical Services	\$994.96
99001	Wenger Corporation	Supplies	\$1,640.59
99002	Western Psychological Services	Supplies	\$224.40
99003	Westside Community Schools	Professional Services	\$9,970.00
99004	White Cap	Supplies	\$436.21
99005	Winsupply of Grand Island	Supplies	\$2,738.53
99006	Woodwards Disposal Service Inc	Utility	\$350.00
99007	Abby Stoddard	Mileage	\$77.99
99008	Amazon Cap Services Inc	Supplies	\$2,985.53
99009	Century Link	Technical Services	\$836.43
99010	Charter Communications Holdings LLC	Telecommunications	\$59.99
99011	Claudia Demko Reno	Mileage	\$84.35
99012	Danielle Ryan	Mileage	\$35.57
99013	DAS State Accounting - Central Finance	Telecommunications	\$292.87
99014	Julie Schnitzler	Mileage	\$19.90
99015	Kris McMullen	Mileage	\$56.62
99016	Maribel Strong	Technical Services	\$150.00
99017	Matheson Tri Gas Inc	Supplies	\$398.17
99018	Melinda Sturgill	Mileage	\$28.74
99019	Menards	Supplies	\$998.06
99020	Midwest Alarm Services	Technical Services	\$6,659.05
99021	Multi-Health Systems	Supplies	\$50.00
99022	Nebraska Association Of School Boards	Employee Training	\$675.00
99023	Nebraska Fire Sprinkler Corp	Technical Services	\$1,620.00
99024	Nebraska Truck Center Inc	Maintenance	\$3,449.20
99025	Nebraska U C Fund	Unemployment Comp	\$4,587.00
99026	O Reilly Auto Parts	Maintenance	\$447.78
99027	Overhead Door Of Grand Island	Supplies	\$114.38
99028	Platte Valley Communications	Supplies	\$1,325.00
99029	Pomp's Tire Service Inc	Maintenance	\$732.39
99030	Readsters, LLC	Supplies	\$501.60
99031	Really Good Stuff Inc	Supplies	\$174.78
99032	Rebekah Piel	Mileage	\$44.86
99033	Rentokil North America Inc	Technical Services	\$277.58

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
99034	Riverside Technologies Inc	Technology Supplies	\$289.00
99035	Rons Music	Supplies	\$204.32
99036	School Health Corporation	Supplies	\$870.89
99037	Sherwin Williams Company	Supplies	\$285.62
99038	Sparq Data Solutions Inc	Dues	\$8,000.00
99039	Sports Facility Maintenance LLC	Supplies	\$16,758.34
99040	State Of Nebraska State Fire Marshal	Dues	\$216.00
99041	Stelling Brass & Winds	Professional Services	\$6,834.25
99042	Summer Stephens	Mileage	\$47.70
99043	US Postal Service (Quadiant POC)	Postage	\$4,000.00
99044	Nicole Enck	Mileage	\$88.04
99045	Hiland Dairy Foods Company LLC	Milk	\$21,673.98
99046	Ace Hardware	Supplies	\$40.96
99047	Amazon Cap Services Inc	Supplies	\$290.65
99048	Bosselman Energy Inc	Supplies	\$108.93
99049	Carolyn Arends	Mileage	\$16.24
99050	Cash-Wa Distributing	Food	\$82,876.51
99051	Cecilia Hormachea De La Roza	Mileage	\$4.48
99052	Central Nebraska Refrigeration	Maintenance	\$1,402.25
99053	Chesterman Company	Food	\$230.46
99054	Denise Bone	Mileage	\$70.05
99055	Greenberg Fruit Company	Produce	\$3,329.63
99056	Heather Gilliland	Mileage	\$28.14
99057	HyVee	Food	\$299.86
99058	Jeanne Koehn	Mileage	\$10.50
99059	Jennifer Akin	Mileage	\$2.55
99060	Kimberly Clegg	Mileage	\$14.35
99061	LeAnn Masat	Mileage	\$17.31
99062	Midwest Restaurant Supply LLC	Maintenance	\$2,532.59
99063	Nicole Enck	Mileage	\$43.83
99064	Pamela Rivera	Mileage	\$3.92
99065	Pan-O-Gold Baking	Bread	\$1,843.50
99066	Peterson Farms Fresh Inc	Produce	\$6,147.96
99067	Renee Schwieger	Mileage	\$35.91
99068	Shoes For Crews	Supplies	\$50.00
99069	Super Saver Five Points	Supplies	\$71.82
99070	Teresa Abuwisha	Mileage	\$10.08
99071	Theresa McCarthy	Mileage	\$12.25
99072	US Foods - Grand Island	Food	\$29,087.55
99073	Abby Stoddard	Mileage	\$52.22
99074	Amanda Smith	Mileage	\$11.20
99075	Amazon Cap Services Inc	Books	\$8,311.77
99076	Anneris Shafer	Mileage	\$25.85
99077	Audrey Lea Scott	Mileage	\$31.22
99078	Calvin Noziska Joseph	Mileage	\$2.80
99079	Chandra Myers	Employee Training	\$133.50
99080	Dan Petsch	Mileage	\$40.01
99081	Jenny Lynn Rother	Mileage	\$98.45

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
99082	Joni Pritchard	Mileage	\$83.51
99083	Katelin Probasco	Mileage	\$10.15
99084	Maggie E Mintken	Employee Training	\$133.50
99085	Marty Markvicka	Mileage	\$27.36
99086	Matheson Tri Gas Inc	Supplies	\$496.35
99087	Mayhew Signs Inc	Professional Services	\$475.00
99088	Menards	Supplies	\$1,290.21
99089	Midwest Alarm Services	Technical Services	\$104.00
99090	Nebraska Council of School Administrator	Dues	\$40.00
99091	Nebraska Truck Center Inc	Maintenance	\$2,427.68
99092	Nora Kathleen Sheridan	Mileage	\$22.21
99093	Northwestern Energy	Utility	\$8,089.95
99094	O Reilly Auto Parts	Maintenance	\$1,139.10
99095	Oscar Morales	Mileage	\$16.35
99096	Panchita Portillo	Mileage	\$39.06
99097	Platte Valley Communications	Supplies	\$202.94
99098	Pomp's Tire Service Inc	Maintenance	\$130.33
99099	Rentokil North America Inc	Technical Services	\$1,621.57
99100	Riverside Technologies Inc	Technology Supplies	\$906.00
99101	Roberts Pump & Supply Co	Supplies	\$70.38
99102	Scholastic Inc	Supplies	\$102.15
99103	Smart Gen Society Inc	Professional Services	\$500.00
99104	Soliant Health LLC	Professional Services	\$12,419.50
99105	Super Saver Five Points	Supplies	\$1,480.25
99106	Taron Dawn Ott	Parental Mileage	\$25.73
99107	Toni Palmer	Mileage	\$47.99
99108	Ace Hardware	Supplies	\$482.42
99109	Alexandra Tjaden	Mileage	\$28.74
99110	Amanda Bennett	Mileage	\$7.71
99111	Apple Computer Inc	Technology Supplies	\$4,079.50
99112	Axtell Community School District 501	Tuition	\$6,750.00
99113	Aziza Alga	Parental Mileage	\$45.02
99114	Banner Solutions	Supplies	\$49.00
99115	BerganKDV LLC	Auditing Services	\$42,000.00
99116	Blick Art Materials	Supplies	\$992.88
99117	Brian Kort	Travel	\$133.00
99118	Cara Kuhl	Mileage	\$18.64
99119	Carol Wieck	Mileage	\$7.81
99120	CDW Government	Technology Supplies	\$2,817.40
99121	Christina M Vrooman	Mileage	\$87.17
99122	Concordia University	Dues	\$100.00
99123	Custom Rental Services Inc	Technical Services	\$274.97
99124	Danielle Buhrman	Mileage	\$50.72
99125	Dayana Calcines Batista	Mileage	\$62.94
99126	Dennis Supply Company	Supplies	\$100.13
99127	Diana L Johnson	Mileage	\$35.71
99128	Dobesh Land Leveling	Technical Services	\$890.00
99129	Eakes Office Solutions	Supplies	\$670.43

Grand Island Public Schools

Claims Listing

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Reference No	Payee	Description	Amount
99130	Educational Service Unit 7	Professional Services	\$1,166.00
99131	Emily Armstrong	Mileage	\$44.94
99132	Fitness Finders Inc	Supplies	\$61.17
99133	Globo Holding I LLC	Technical Services	\$475.00
99134	Go Physical Therapy LLC	Professional Services	\$48,593.49
99135	Grand Island Area Economic Development	Professional Services	\$300.00
99136	Grand Island Public Schools Nutrition Sv	Food	\$111.36
99137	Grand Island Utilities Dept	Electricity	\$21,423.93
99138	Gustave A Larson Company	Supplies	\$3,332.71
99139	Hannah DeHart	Employee Training	\$133.50
99140	Heather Gearhart	Mileage	\$28.74
99141	Interstate All Battery Center	Supplies	\$383.15
99142	Island Indoor Climate	Technical Services	\$3,450.00
99143	Jerrys Sheet Metal	Supplies	\$418.00
99144	Johanna Parten	Mileage	\$64.79
99145	Joseph Eckerman	Mileage	\$47.46
99146	JW Pepper Son Inc	Supplies	\$182.59
99147	Karisa Dubbs	Mileage	\$71.67
99148	Karma L Lewandowski	Mileage	\$21.56
99149	Kayla Geiger	Supplies	\$71.07
99150	Kristin Watson	Mileage	\$6.23
99151	Lacey A Follmer	Supplies	\$46.29
99152	Lauren Grecsek	Mileage	\$42.42
99153	Loria Thunker	Mileage	\$60.48
99154	Lynn Bender	Mileage	\$5.18
99155	Maria Garcia	Mileage	\$55.32
99156	Maria Luisa Garcia	Employee Training	\$322.00
99157	Megan Jo Ahrens	Mileage	\$44.40
99158	Meredith Davis	Mileage	\$107.45
99159	Molly Elge	Mileage	\$38.11
99160	NAPA Auto Parts	Supplies	\$2,013.47
99161	Opal J Bentley	Mileage	\$31.45
99162	Prueksa Chittam-Bledsoe	Mileage	\$11.34
99163	Rebecca Gimpel	Mileage	\$57.55
99164	Renee Ekhoﬀ	Supplies	\$36.73
99165	Rosemary Gomez	Mileage	\$38.50
99166	Sara Yount	Mileage	\$8.89
99167	Sarah Dramse	Mileage	\$66.38
99168	Stacie Faber	Mileage	\$42.98
99169	The Home Depot Pro	Custodial Materials	\$9,680.30
99170	TK Elevator Corporation	Technical Services	\$408.63
99171	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$991.42
99172	Toni Leigh Waldmann	Employee Training	\$133.50
99173	UniFirst Corporation	Technical Services	\$946.98
99174	Valerie Chmelka	Mileage	\$5.30
99175	Vari Sales Corporation	Supplies	\$319.20
99176	Village Cleaners	Technical Services	\$63.70
99177	Virco Inc	Supplies	\$642.96

Grand Island Public Schools

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Reference No	Payee	Description	Amount
99178	Wendy Cremers	Mileage	\$11.63
99179	Window Optics, LLC	Technical Services	\$2,380.00
99180	Winsupply of Grand Island	Supplies	\$4,590.42
99181	Woodriver Energy LLC	Utility	\$61,752.50
99182	Yandas Music	Supplies	\$40.72
99183	Dallas Love	Mileage	\$27.40
99184	Cash-Wa Distributing	Food	\$46,432.47
99185	Chesterman Company	Food	\$438.96
99186	Greenberg Fruit Company	Produce	\$10,728.89
99187	HD Supply Facilities Maint	Paper Products	\$2,326.80
99188	Kris Spellman	Food	\$11.52
99189	Midwest Restaurant Supply LLC	Maintenance	\$1,835.04
99190	National Food Group Inc	Food	\$6,931.75
99191	Pan-O-Gold Baking	Bread	\$745.60
99192	Peterson Farms Fresh Inc	Produce	\$4,729.20
99193	Preferred Packaging Sales & Service	Paper Products	\$5,319.49
99194	US Foods - Grand Island	Food	\$17,157.50
99195	VVS Inc	Food	\$200.68
99196	Amazon Cap Services Inc	Supplies	\$4,861.21
99197	Century Link	Telecommunications	\$372.85
99198	Claudia Demko Reno	Mileage	\$32.41
99199	Danny Oberg	Rentals - Other	\$3,400.00
99200	Hiland Dairy Foods Company LLC	Milk	\$21,176.17
99201	Kelli Mayhew	Mileage	\$196.00
99202	Matheson Tri Gas Inc	Supplies	\$115.24
99203	Mechanical Sales Inc	Supplies	\$286.83
99204	Menards	Supplies	\$59.98
99205	Mosley Consulting LLC	Professional Services	\$2,500.00
99206	Nebraska Association Of School Boards	Dues	\$10,184.00
99207	Nebraska Truck Center Inc	Maintenance	\$434.07
99208	Platte Valley Communications	Supplies	\$223.59
99209	Rentokil North America Inc	Technical Services	\$252.97
99210	Sadie Schrader	Mileage	\$49.23
99211	Sams Club Direct	Supplies	\$118.92
99212	Scholastic Equipment Company LLC	Supplies	\$1,647.50
99213	Sherwin Williams Company	Supplies	\$66.83
99214	Solo Cycles	Supplies	\$546.93
99215	Steven Strand	Mileage	\$52.85
99216	95 Percent Group INC	Supplies	\$4,114.00
99217	Ace Hardware	Supplies	\$305.94
99218	Anderson Ford Lincoln Mercury	Maintenance	\$73.85
99219	Apple Computer Inc	Technology Supplies	\$4,395.00
99220	Bosselman Energy Inc	Supplies	\$36.41
99221	Brand's	Supplies	\$735.00
99222	Capital Business Systems Inc	Technical Services	\$318.00
99223	Carrot-Top	Supplies	\$2,388.69
99224	College Board Publications	Employee Training	\$4,375.00
99225	Column Software PBC	Advertising	\$360.80

Grand Island Public Schools

Claims Listing

February 13, 2025

Reference No	Payee	Description	Amount
99226	Copycat Instant Printing	Printing	\$645.74
99227	Deanna Hirschman	Mileage	\$2.69
99228	Eakes Office Solutions	Custodial Materials	\$1,135.11
99229	Grand Island Public Schools	Miscellaneous	\$3,212.11
99230	Grand Island Utilities Dept	Electricity	\$47,065.92
99231	Gumdrop Books	Books	\$197.45
99232	Gustave A Larson Company	Supplies	\$1,615.18
99233	Head Start Family Dev Program	Professional Services	\$32,754.87
99234	Hesselgesser Electric	Supplies	\$781.50
99235	Holiday Express	Travel	\$7,970.00
99236	Interstate All Battery Center	Supplies	\$33.00
99237	Jacqueline Juarez Meier	Mileage	\$31.05
99238	Jennifer Hahn	Mileage	\$56.81
99239	Johanna Parten	Mileage	\$44.93
99240	John Dalton Ambrose Johnson	Mileage	\$16.08
99241	Kelly Supply Co	Supplies	\$42.20
99242	Kylee-Joe Thompson	Mileage	\$41.16
99243	NAPA Auto Parts	Supplies	\$86.03
99244	Renae Brummund	Books	\$38.87
99245	Sarah K Henry	Mileage	\$36.61
99246	Sarah Wolf	Mileage	\$10.92
99247	Tausha Jones	Mileage	\$6.65
99248	Terry Hastings	Mileage	\$18.43
99249	The Home Depot Pro	Custodial Materials	\$2,077.83
99250	The Supply Room Inc	Supplies	\$46.95
99251	Therese Hulme	Mileage	\$38.64
99252	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$85.00
99253	Verizon Wireless	Telecommunications	\$120.03
99254	Victor Outdoor Advertising	Advertising	\$675.00
99255	Village Cleaners	Technical Services	\$241.10
99256	White Cap	Supplies	\$160.00
99257	Winsupply of Grand Island	Supplies	\$1,100.12
99258	WorldStrides	Travel	\$2,654.00
99259	Yandas Music	Supplies	\$59.38
99260	Quill Corporation	Supplies	\$947.19
	Holiday Express	Transportation	\$151,170.43
	Educational Service Unit 9	Professional Services	\$32,584.00
	Educational Service Unit 9	Professional Services	\$4,016.25
	Educational Service Unit 9	Professional Services	\$75.00
	Go Physical Therapy LLC	Professional Services	\$62,063.12
	Educational Service Unit 9	Professional Services	\$64,568.25
	Go Physical Therapy LLC	Professional Services	\$75,674.27
			\$1,941,113.89
	January 15, 25 Payroll	All Funds	\$9,111,350.29
			\$11,052,464.18

GRAND ISLAND PUBLIC SCHOOLS
Grand Island, Nebraska

STAFF ADJUSTMENT
February 13th, 2025

Certified New Hires

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Degree/ Level</u>	<u>College/ University</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Margaret Bourland	SE Resource/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Karri Christensen	Mathematics/1.0 FTE/Walnut	BA+00 -02	UNL	08/06/2025	H. Love
Sierra Eastman	SE Resource/Reading Coach/ 1.0 FTE/TBD	MA+09 -08	UNK	08/06/2025	TBH
Kandace Garwood	Diagnosis/1.0 FTE/Virtual	MA+45 -11	UNL	08/06/2025	Open
Elizabeth Lantz	Early Childhood Coordinator/ 1.0 FTE/OLC	Admin -03	Phoenix University	08/16/2025	J. Schnitzler
Gabrielle Mize	English/1.0 FTE/TBD	MA+00 -03	Western Governors	08/06/2025	TBD
Taryn Randall	Elementary TBD/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Annastashia Teppe	Diagnosis/1.0 FTE/TBD	MA+45 -11	UNK	08/06/2025	TBD
Pamela Tillman	Diagnosis/1.0 FTE/Kneale	MA+45 -08	UNK	08/06/2025	Open
Stephanie Tomjack	Payroll Administrator/1.0 FTE/ Kneale	Admin	UNL	01/21/2025	M. Spilovoy
Mackenzie Treat	Ed Consultant/1.0 FTE/Barr	MA+18 -06	UNK	08/06/2025	M. Elge Open

New Hire/Extra Standard Assignment

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Clinton Cunningham	Football MS Assistant/Walnut	08/05/2025	M. Kresnik
Kendall Greene	Instrumental Music MS Sponsor/Westridge	08/05/2024	NA
Stuart Lenz	Robotics HS Assistant/GISH	08/05/2024	Open
Randi Pennell	Vocal Music MS Sponsor/Barr	08/05/2024	NA
Jett Stuhr	Track MS Assistant/Barr	02/05/2025	K. Stenhouse

Classified New Hires

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Lisa Hinken	ELC Inst Suppt/.50 FTE/OLC	01/06/2025	K. Carlson
Kiesha Lemburg	Paraed Translator/1.0 FTE/GISH	01/28/2025	D. Ramirez G
Christina Lindteigen	Paraed Inst Suppt/.9375 FTE/Knickrehm	01/08/2025	T. Senkbile
Daiyana Lora William	Food Svc Dishwasher/.50 FTE/Westridge	01/08/2025	New Position
Daisy Mireles-Chavez	School Interventionist/1.0 FTE/GISH	01/13/2025	New Position
Nhung Morse	Food Svc Asst/.50 FTE/GISH	01/08/2025	S. Morrow
Mercedes Palomares	Satellite Crl Elem/.5938 FTE/Stolley Park	01/20/2025	L. George
Simara Rodriguez	Satellite Crl Elem/.3750 FTE/West Lawn	01/13/2025	V. Boord
Savanna Smith	Sec Alt HS/1.0 FTE/Success Academy	01/27/2025	L. Smith
Keiotey Stenhouse	Elem & MS Para/.8750 FTE/Starr	01/13/2025	B. Goodro
Brandon Tjaden	Carpenter/1.0 FTE/Kneale	01/06/2025	C. Pinkham

Certified Separations

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Veronica Barney	SE Resource/1.0 FTE/GISH	05/23/2025
Jill Bonk	Kindergarten/1.0 FTE/Dodge	05/23/2025
Jordan Clancy	Physical Education/1.0 FTE/Westridge	05/23/2025
Scott Fox	Business Ed/1.0 FTE/CPI	05/23/2025
Clarissa Gillham	Family Consumer Science/1.0 FTE/GISH	05/23/2025
Rita Hernandez	OLC Social Worker/1.0 FTE/OLC	05/23/2025
Lauren Kolb	Second Grade/1.0 FTE/West Lawn	05/23/2025
Tara Peterson	EL/1.0 FTE/Howard	05/23/2025
Elizabeth Schott	Fifth Grade/1.0 FTE/Knickrehm	05/23/2025
Kristi Spellman	Director of Nutrition Services/1.0 FTE/Kneale	03/28/2025
Yadira Torres Alvarez	Instructional Early Childhood/1.0 FTE/OLC	05/23/2025
Debra Vitera	Kindergarten/1.0 FTE/Dodge	05/23/2025

Certified Extra Standard Separations

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>
Keyle Alcorn	Softball Reserve HS Assistant/GISH	11/04/2024
Brent Heikes	Football MS Head/Walnut	05/23/2025
Breckon Reed	Track MS Assistant/Westridge	02/03/2025
Breckon Reed	Football Varsity HS Assistant/GISH	05/23/2025
Creighton Reed	Football Varsity HS Head/GISH	05/23/2025
Taeller Schultz	Volleyball MS Assistant/Walnut	11/04/2024

Certified Extra Standard Separations(Continued)

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>
Lauren Schumacher	Youth Sports Boys Girls Elementary Coordinator/.125 FTE/ GISH	05/23/2024
Brian Whitecalf	LGBTSA Club HS Sponsor/GISH	01/24/2025

Classified Separations

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Jessica Britton	Paraed Inst Suppt/.9375 FTE/Shoemaker	01/31/2025
Ana Carbajal C	Asst Cust/.50 FTE/OLC	01/24/2025
Lisa George	Satellite Crlr Elem/.5938 FTE/Stolley Park	01/17/2025
Eric Gomez	Mobile IT Tech/1.0 FTE/GISH	01/17/2025
Julie Griess	Paraed Inst Suppt/.375 FTE/Barr	01/31/2025
Jadyn Jones	Parae Inst Suppt/.9375 FTE/Howard	01/17/2025
Samuel Melsen	Asst Cust Sr High/1.0 FTE/GISH	01/31/2025
Leslie Morris	Asst Cust Elem/1.0 FTE/West Lawn	01/31/2025
Sheryl Morrow	Food Svc Assistant/.50 FTE/GISH	12/20/2024
Liang O'Brien	Community & Family Outreach Liaison/1.0 FTE/Lincoln	01/24/2025
Daisy Ramirez Gomez	Paraed Translator/1.0 FTE/GISH	01/08/2025
Jase Stahlnecker	Head Cust Elem/1.0 FTE/West Lawn	01/10/2025

Certified Changes(Continued)

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Kaylee Gallo	Fourth Grade/1.0 FTE/ Jefferson	Third Grade/.5388 FTE/ Jefferson	01/05/2025	A. Jones
Gladys Martinez Cruz	Family School Engagement Coordinator/1.0 FTE/ West Lawn	Family School Engagement Coordinator/1.0 FTE/ West Lawn	01/05/2025	Correction

Certified Changes/Extra Standard Assignments

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Mitchell Kresnik	Football MS Assistant/ Walnut	Football MS Head/ Walnut	08/05/2025	B. Heikes

Classified Changes

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Lori Catlett	Asst Sec Alt HS/1.0 FTE/ Skills Academy	Sec Alt HS/1.0 FTE/ Skills Academy	01/05/2025	Correction
Enrique Corretjer L	Asst Cust Elem/1.0 FTE/ Newell	Head Cust Elem/1.0 FTE/ Wasmer	01/28/2025	A. Garcia
Trina Corretjer	Asst Cust Admin/.40 FTE/ Kneale	Asst Cust Admin/.40 FTE/ Kneale/Asst Cust Elem/ .50 FTE/Lincoln	01/08/2025	M. Clegg
Alfredo Garcia	Head Cust Elem/1.0 FTE/ Wasmer	Head Cust Sr/1.0 FTE/ GISH	01/09/2025	A. Hayman
Ashleigh Hayman	Elem & MS Para/.25 FTE/ Lunch Monitor/.25 FTE/ Engleman	Elem & MS Para/.9375 FTE/ Engleman	01/08/2025	T. Roth
Nickie Kallos	Painter/1.0 FTE/Kneale	Head Painter/1.0 FTE/ Kneale	01/24/2025	P. Martin

Classified Changes(Continued)

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Gladys Martinez Cruz	Family School Engagement Coordinator/1.0 FTE/ West Lawn	Family School Engagement Coordinator/1.0 FTE/ West Lawn	01/05/2025	Correction
Tasha Roth	Elem & MS Para/.9375 FTE/ Engleman	Study Hall Supervisor/ .9375 FTE/GISH	01/08/2025	A. Casillas
Tracy Senkbile	Paraed Inst Suppt/.9375 FTE/ Knickrehm	Positive Suppt Mon/ 1.0 FTE/Knickrehm	01/13/2025	New Position
Amy Stockton	Paraed Inst Suppt/.9375 FTE/ Stolley Park	Paraed Inst Suppt/.4375 FTE/ Stolley Park/.50 FTE/ Gates	01/13/2025	Student Needs

Certified Special Assignment

<u>Name</u>	<u>Additional Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Tausha Jones	Assessment Chairperson Elementary/Knickrehm	01/05/2025	S. Hespe
Tausha Jones	MTSS Chairperson Elementary/Knickrehm	01/05/2025	S. Hespe

Certified Special Assignment Separations

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Sydney Hespe	Assessment Chairperson Elementary/Knickrehm	01/04/2025	New Position
Sydney Hespe	MTSS Chairperson Elementary/Knickrehm	01/04/2025	New Position

Certified Requests for Leave of Absence

<u>Name</u>	<u>Assignment/School</u>	<u>Date of Leave</u>	<u>Reason</u>
Audrey Scott	EL/.5388 FTE/Howard/ Reading Interventionist/.4612 FTE/ Knickrehm	05/23/2025	LOA

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

Grand Island Public Schools

Fund Balances

Fiscal Year: 2024-2025

Month: February

Year: 2025

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	\$36,987,659.91	\$66,729,827.04	(\$53,753,991.07)	\$0.00	\$49,963,495.88
02	Depreciation	\$4,704,631.55	\$0.00	(\$371,193.14)	\$0.00	\$4,333,438.41
03	Employee Benefit	\$3,372,665.76	\$66,299.91	(\$6,620.90)	\$0.00	\$3,432,344.77
04	Contingency	\$1,089,530.47	\$22,418.15	\$0.00	\$0.00	\$1,111,948.62
05	Activities	\$3,358,517.80	\$915,731.51	(\$1,072,413.24)	\$0.00	\$3,201,836.07
06	School Nutrition	\$1,928,966.31	\$2,134,585.44	(\$4,061,428.13)	\$0.00	\$2,123.62
07	Bond	\$7,935,554.75	\$17,290,530.36	(\$19,744,460.15)	\$0.00	\$5,481,624.96
08	Special Building	\$3,819,798.86	\$681,129.81	(\$450,927.50)	\$0.00	\$4,050,001.17
09	Qualified Capitol Purpose Undertaking	\$1,586,697.82	\$8,283,500.44	(\$1,064,931.92)	\$0.00	\$8,805,266.34
10	Cooperative	\$711,935.19	\$0.00	(\$269,999.98)	\$0.00	\$441,935.21
12	Student Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$65,495,958.42	\$96,124,022.66	(\$80,795,966.03)	\$0.00	\$80,824,015.05

End of Report

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

Quantity	Description	Resale? Yes or No
1	Balleigh Sheet Metal Blake	Yes
1	JET Drill Press	Yes
3	HP Chromebook 11 G5	No
814	HP Chromebook 11 G6	No
1	HP Chromebook 11A G6	No
1	HP Chromebookj 11A G6 EE	No
1	Lenovo Chromebook 300e 2nd Gen	No
7	HP Chromebook 11 G4	No
56	2011 Apple iPad 2	No
2	2012 Apple iPad 3	No
2	2012 Apple iPad 4	No
3	2013 Apple iPad Air	No
1	THINKCENTRE M73	No
5	THINKCENTRE M710Q	No
4	THINKCENTRE M910X	No
1	THINKPAD 11E	No
8	THINKPAD S2	No
5	THINKPAD 13 2ND GEN	No
23	THINKPAD 13 2ND GEN	No

4	2015 Apple iMac 21.5	No
1	XPS 12-9Q33	No
809	F Grade Units	No
193	Server Switches	No

2/3/2025

GIPS BOE Regular Meeting
Thursday, February 13, 2025 5:30 PM
Kneale Administration Building - Board Room

1. CALL TO ORDER

Speaker(s): Board President

2. ROLL CALL

Speaker(s): Mrs. Angela Dibbert

3. CONSENT AGENDA

Speaker(s): Board President

3.1. Minutes from the previous month's meeting

3.2. Acceptance of Agendas From Standing Committees

3.3. Claims as submitted

3.4. Staff Adjustments as submitted

3.5. Treasurer's Report as submitted

3.6. Surplus Property Listing

3.7. Approval of Agenda as submitted

4. SPECIAL RECOGNITION

4.1. Islander Powerlifting Teams

Speaker(s): Mr. Mitchell Roush

4.2. School Board Recognition

Speaker(s): Mr. Mitch Roush

5. REQUESTS TO ADDRESS THE BOARD

Speaker(s): Board President

6. INFORMATION ITEMS

6.1. Review of GIPS Safety Plan for a Deportation Event

Speaker(s): Dr. Summer Stephens

6.2. 2025-2026 Staffing Plan

Speaker(s): Dr. Carrie Kolar

6.3. GIPS Educator Fellowship

Speaker(s): Mr. Brian Kort

6.4. IT Equipment Management Plan Updates

Speaker(s): Mr. Cory Gearhart

6.5. Projector Purchase

Speaker(s): Mr. Cory Gearhart

6.6. Cybersecurity Update and Incident Response Directive

Speaker(s): Mr. Cory Gearhart

6.7. Firewall and Logging system purchase

Speaker(s): Mr. Cory Gearhart

6.8. Grand Island Public Schools - Engleman Elementary Temporary Easement

Speaker(s): Mr. Dan Petsch

6.9. 40-0002-000 Hall County School District 2 d.b.a. Grand Island Public Schools Audit Report FY 23-24.

Speaker(s): Mr. Virgil Harden

6.10. Policy

6.10.1. 4321 GATE RECEIPTS AND ADMISSIONS

Speaker(s): Mr. Matt Fisher

6.10.2. 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES

Speaker(s): Mr. Matt Fisher

6.10.3. 4330 IMPRESSED FUNDS ACCOUNT

Speaker(s): Mr. Matt Fisher

6.10.4. 4340 CASH IN SCHOOL BUILDING

Speaker(s): Mr. Matt Fisher

6.10.5. 4450 PAYROLL AND PAYMENT POLICY

Speaker(s): Mr. Matt Fisher

6.10.6. 4470 SETTLEMENT OF CLAIMS

Speaker(s): Mr. Matt Fisher

7. ACTION ITEMS

7.1. 2025-2026 Staffing Plan

Speaker(s): Dr. Carrie Kolar

7.2. GIPS Educator Fellowship

Speaker(s): Dr. Carrie Kolar

7.3. Projector Purchase

Speaker(s): Mr. Cory Gearhart

7.4. Cybersecurity Update and Incident Response Directive

Speaker(s): Mr. Cory Gearhart

7.5. Firewall and Logging system purchase

Speaker(s): Mr. Cory Gearhart

7.6. Grand Island Public Schools - Engleman Elementary Temporary Easement

Speaker(s): Mr. Dan Petsch

7.7. 4350 CORPORATE CREDIT CARDS

Speaker(s): Mr. Matt Fisher

7.8. 4410 AUDITS

Speaker(s): Mr. Matt Fisher

7.9. 4420 FINANCIAL REPORTS AND STATEMENTS

Speaker(s): Mr. Matt Fisher

7.10. 4443 VENDOR RELATIONS

Speaker(s): Mr. Matt Fisher

7.11. 4451 AUTHORIZED SIGNATURES

Speaker(s): Mr. Matt Fisher

7.12. 4570 COMMERCIAL ADVERTISING IN SCHOOLS

Speaker(s): Mr. Matt Fisher

8. REPORTS

8.1. Grand Island Public Schools Foundation Report

Speaker(s): Mrs. Lisa Albers

8.2. Student Representative Report

8.3. Superintendent Report

Speaker(s): Mr. Matt Fisher

9. NOTIFICATION OF UPCOMING BOARD MEETINGS

10. ADJOURNMENT



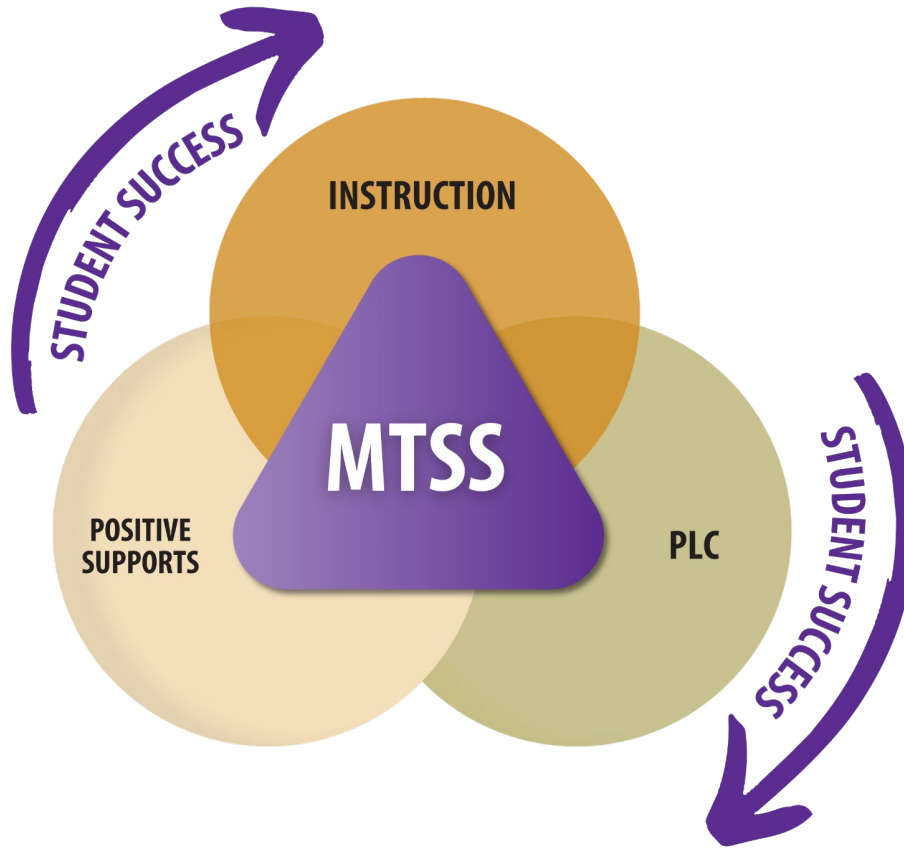
Equipment Management Plan Changes

[GIPS Board of Education 2/13/2025]



IT Department Mission:

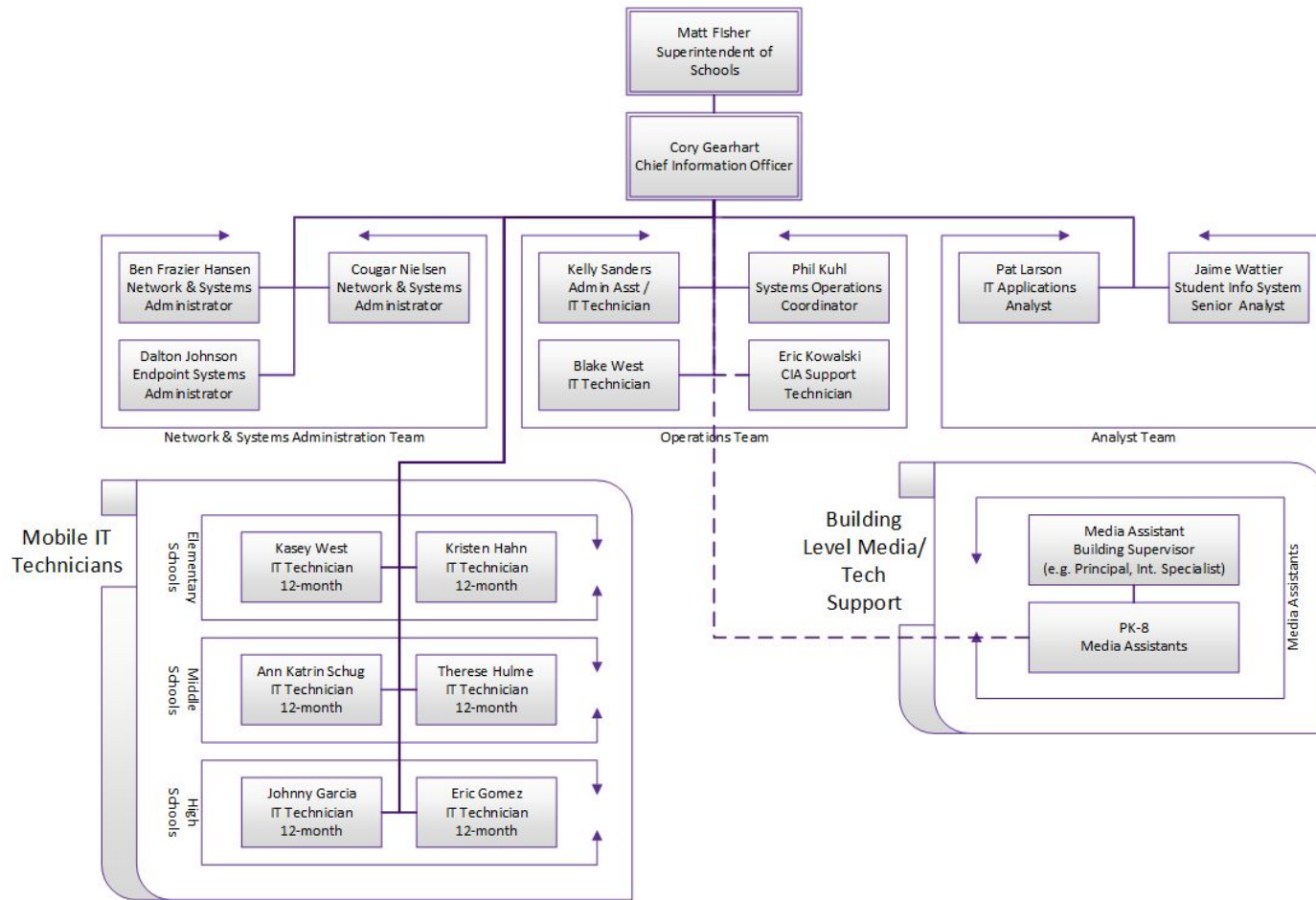
***“Enhancing the educational experience through
high quality support.”***



IT Department in Numbers

- 10,069 Chromebooks
- 10,000 Tickets a year
- 8,000 Wireless Devices on Simultaneously
- 1,467 Laptops
- 1,000 Access Points
- 978 Desktops
- 800 Projectors
- 230 Switches
- 24 facilities
- 14 staff







Why make changes?

- IT CapEx/OpEx Budget decreased 11.9% in 2018, held flat since.
- 12-15% premium in technology purchases in the past 2 years.
- Fewer Federal Dollars.
- Cybersecurity Needs Growing Rapidly.
- Management overhead for current devices.

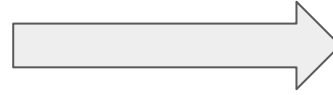


Current state

- Student Devices - 4 year cycle
- Staff Devices - 5 year cycle
- Labs - 5 year cycle

Student Device Changes

- Grades K-6
 - Devices on Carts - 6 Year Cycle
- Grades 7-12
 - Students get new device 7th grade, keep it until 12th.



Savings ~\$145k/year
(10 year average)

Lab Device Changes

- Grades K-5
 - Use ChromeOS Flex on existing Hardware



Savings ~\$30k/year

Year	KG	1	2	3	4	5	6	7	8	9	10	11	12
2016-17	3	3	4	4	1	1			1	1	1	1	1
2017-18	4	4	1	2	2	1	2	1	2	1	2	2	2
2018-19	5	2	2	3	1	1	2	3	2	1	2	3	3
2019-20	1	3	1	4	2	1	2	3	4	1	2	3	4
2020-21	1	1	2	1	3	1	2	3	4	1	2	3	4
<u>2021-22</u>	2	2	3	2	4	1	2	3	4	1	2	3	4
2022-23	3	3	1	3	5	1	2	3	4	1	2	3	4
2023-24	4	4	2	4	1	2	1	3	4	1	2	3	4
2024-25	1	5	3	5	2	3	1	2	4	1	2	3	4
2025-26	2	1	4	6	3	4	2	1	3	1	2	3	4
2026-27	3	2	1	5	4	5	3	1	2	1	2	3	4
2027-28	4	3	2	1	5	6	4	1	2	3	2	3	4
2028-29	5	4	3	2	6	1	5	1	2	3	4	3	4
2029-30	6	5	4	3	1	2	6	1	2	3	4	5	4
2030-31	1	6	5	4	2	3	1	1	2	3	4	5	6
2031-32	2	1	6	5	3	4	2	1	2	3	4	5	6
2032-33	3	2	1	6	4	5	3	1	2	3	4	5	6
2033-34	4	3	2	1	5	6	4	1	2	3	4	5	6
2034-35	5	4	3	2	6	1	5	1	2	3	4	5	6

\$175,000

Annual Equipment Savings

(Changing Student Devices/Lab Cycles, 10 Year Average starting Year 2)

Staff Device Changes

- 2 Options for Staff
 - 14" Touchscreen Chromebook (i3, 16GB/256GB) - 4+ Year Cycle Depending on Budget Constraints
 - 13" Macbook Air (M2, 16GB/256GB) - 4 Year Cycle
- \$40 - Optional Annual Protection Plan
 - 85/15 District/Staff member split for any repair
 - Does not cover loss or negligent damage
 - Without the plan the staff member is responsible for repairs or replacement
- Special Cases
 - PC Laptops and Desktop options for business labs. 5-7 year cycle
 - Mac Mini Desktop options for multimedia labs. 5-7 year cycle
- Staff Buyout Option
 - Staff will be offered an option to buyout their issued device at the end of the lifecycle based on third-party appraisal + \$1.00.

\$14,000

Annual Equipment Savings

(Changing Staff to 2 Options/4 Year cycle)

New additions to the Equipment Management Plan

<i>Displayable Name</i>	COUNTA of Barcode
Epson PowerLite 990U	244
Epson PowerLite 99WH	232
Epson PowerLite L250F	111
Epson PowerLite L260F	98
Epson PowerLite 99W	37
Epson PowerLite 96W	17
Epson PowerLite 109W	16
Epson PowerLite 93+	14
Epson Powerlite 95	10
Epson PowerLite 992F	6
Optoma ZH606-W	4
PG-D2510X	1
Epson PowerLite 475W	1
Epson Notevision	1
Grand Total	792

IT Staffing Changes

- 2021 - Reduced 2.25 FTE during restructuring of Media Assistants/Mobile Techs (7)
- 2024 - Reduced 1.0 FTE during budget cuts from Attrition Mobile Tech (6)
- 2025 - Holding 1.0 FTE from restructuring K-8 Mobile Technicians (5) for use in either internship or Cybersecurity.

Reallocation of Funds

- Security Personnel - 1 FTE
- Projectors - \$90,000/year
- Repair costs - ~\$50,000/year
- 2 Firewalls - \$270,000/5year
- 1 Log Analyzer - \$102,000/5year
- Client Anti-Virus/EDR - \$20,000/year
- MS Carts - \$50,000
- Curricular iPads - \$20,000/year



QUESTIONS?



Every Student, Every Day, A Success!



Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

CORY GEARHART,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

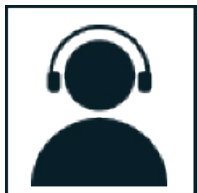
Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PGTF769	1/23/2025	PGTF769	1064690	\$88,008.00

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Epson PowerLite L210W - 3LCD projector - 802.11a b g n ac wireless LAN M	100	7372381	\$880.08	\$88,008.00
Mfg. Part#: V11HA70020 Contract: EPSON BRIGHTER FUTURES-Projectors #222784 (222784)				

SUBTOTAL	\$88,008.00
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$88,008.00

PURCHASER BILLING INFO	DELIVER TO
Billing Address: SCHOOL DISTRICT OF GRAND ISLAND ACCTS PAYABLE PO BOX 4904 123 WEBB RD GRAND ISLAND, NE 68802-4904 Phone: (308) 385-5900 Payment Terms: NET 30 Days-Govt/Ed	Shipping Address: SCHOOL DISTRICT OF GRAND ISLAND CORY GEARHART PO BOX 4904 123 WEBB RD GRAND ISLAND, NE 68802-4904 Phone: (308) 385-5900 Shipping Method:
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

Dan Behnke | (877) 325-6415 | danbehn@cdwg.com

LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
\$88,008.00	\$2,522.31/Month	\$88,008.00	\$2,884.02/Month

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
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Cybersecurity Directive

[GIPS Board of Education 2/13/2025]



IT Department Mission:

***“Enhancing the educational experience through
high quality support.”***

Ransomware attacks are becoming common?

- In **2022**, according to an analysis by the cybersecurity firm Emsisoft, **45** districts reported breaches. In **2023**, that number more than doubled, to **108**
- **2023** was the worst ransomware year on record for Education: according to original ThreatDown research, the sector witnessed a staggering **70% surge** in attacks in the past year, increasing from **129** incidents in 2022 to **265** in 2023.
- These attacks are pricey too. Estimates suggest that breaches cost academic institutions upwards of **\$9 billion** in 2022 alone.
- Ransomware attacks against K-12 and higher education institutions cost over **\$53 billion** in downtime between 2018 and mid-September 2023, breaching over **6.7 million** personal records around the world according to research on 561 attacks.
- In 2023, **43%** of all ransomware in education attacks in 2023 targeted Higher Ed and **36%** of attacks targeted K-12

Ransomware attacks are becoming common?

- Schools and colleges saw a record-breaking number of ransomware attacks in 2023, with 121 incidents last year compared to 71 in 2022, according to an analysis released Tuesday by Comparitech, a cybersecurity and online privacy firm.
- On average, the education sector **lost 12.6 school** days in 2023 because of ransomware attacks, slightly rising from the average downtime of 8.7 days in 2021, the report found.
- Based on the overall ransomware recovery costs reported across 26 educational institutions between 2018 and 2024, Comparitech, estimates the average cost of downtime to total **\$548,185 per day**.

Ransomware attacks are becoming common?

Powerschool

A recent report from cybersecurity news site [Bleeping Computer](#) listed the number of records stolen from the Powerschool ransom attack at more than **62 million students and teachers**.

Why Schools?

- **Sensitive Data**

- Schools store a significant amount of sensitive and personal information about students, staff, and faculty, including contact details, academic records and sometimes medical or financial information. This data is valuable, and cybercriminals can sell it on the dark web.

- **Limited IT Resources**

- Many schools or districts may have limited budgets for cybersecurity and IT infrastructure. This makes them more vulnerable to attacks, as they might lack the necessary resources to implement the right security measures and regularly update them.

- **Critical Operations Dependence**

- Schools rely heavily on digital infrastructure for various critical operations, such as online learning platforms, smart boards and communication systems. Disrupting these systems through ransomware can significantly impact daily operations and create pressure to pay the ransom to restore normalcy.

- **Potential for Quick Payments**

- In the face of a ransomware attack, educational schools may feel compelled to pay the ransom quickly to minimize disruption and ensure the continuity of academic activities. Cybercriminals are more than willing to exploit this urgency for financial gain.

Why Schools?

- **Data overload:** The sheer volume of users, data sources, devices, and applications within educational institutions is simply too much to manage. Protecting such a vast array of data points is a monumental task, often stretching resources thin.
- **IT sprawl:** Bring-your-own-device (BYOD) policies have allowed exponentially more laptops, tablets, and mobile devices to access school networks, many of which lack adequate protection.
- **Lack of cloud security:** Although 90% of schools use cloud services, just 20% dedicate any of their cybersecurity budgets to protecting cloud data. That means they lack visibility into their Google Workspace and Microsoft 365 domains and are therefore unable to detect threats and safety risks before they impact the district.
- **Backups and Configuration:** Educational institutions struggle with knowing what to backup (e.g., lack of data classification). Lack of proper segmentation of backup location(s) (e.g., AD credentials cannot access backups) were expressed. One single resource can make configuration changes to the environment. Meaning there is no oversight or “two-man rule” implemented. There was also the absence of proper testing of backups.

FIRST



1

Implement multifactor authentication [MFA]

2

Prioritize patch management

3

Perform and test backups

4

Minimize exposure to common attacks

5

Develop and exercise a cyber incident response plan

6

Create a training and awareness campaign at all levels















SECOND



Prioritize further near-term investments in alignment with the full list of CISA's Cybersecurity Performance Goals [CPGs]

What to Do?

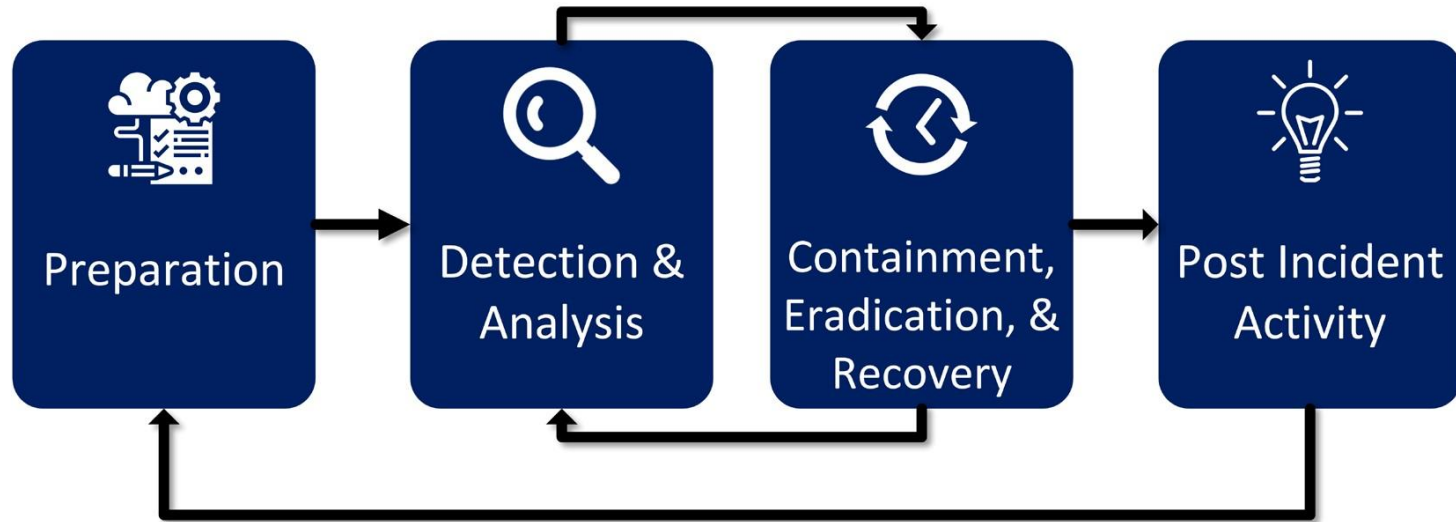
To address the security capability and expectations gap in school districts there has been an alignment for recommended cybersecurity protections that are designed to defend school districts against the most common cyber threats they face, including those identified by the Cybersecurity & Infrastructure Security Agency (CISA), the Federal Bureau of Investigation (FBI), and school cyber insurance providers.

Recommended Protection	Description
1.0 Sanitize Network Traffic to/from the Internet	
 1.1 Block malicious web content	Block access to known malicious online content
 1.2 Defend against email attacks	Protect users from email-based scams and fraud
 1.3 Segment & limit exposed services	Establish safeguards for access to critical internal and external services
2.0 Safeguard Devices	
 2.1 Restrict administrative access	Limit privileged user accounts to reduce the impact of attacks
 2.2 Apply endpoint protection	Ensure devices used for school remain safe whether accessed on or off premises
3.0 Protect Identities	
 3.1 Protect user logins	Implement multi-factor authentication (MFA) to safeguard against compromised passwords
 3.2 Improve password & account management	Prevent account compromise, sharing, and re-use—commonly responsible for data breaches
 3.3 Minimize 3rd party risk	Mitigate risks introduced by relying on vendor tools and services
4.0 Practice Continuous Improvement	
 4.1 Install security updates	Protect against known vulnerabilities through timely patching of IT systems, computers, and equipment
 4.2 Backup critical systems	Ensure continuity of operations by enacting policies to enable the timely restoration of data and systems
 4.3 Manage sensitive data	Enact policies to regularly archive and/or delete sensitive data and documents
5.0 Communicate and Collaborate	
 5.1 Train to improve cybersecurity awareness	Reinforce cyber hygiene practices and precautions to prevent cyber attacks
 5.2 Plan for cyber incidents	Prepare for cyber incidents by developing and testing an incident response plan
 5.3 Contribute to a collective defense	Share information about threats, vulnerabilities, incidents, and best practices with partners and peers

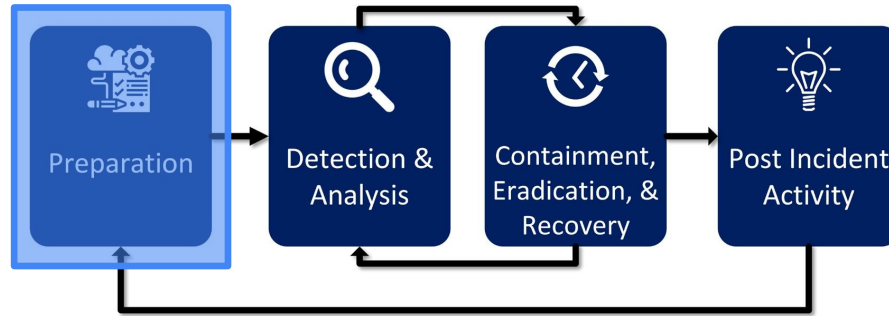
What to Do (K12 Recommendations)?

- **Defend against Phishing (Still #1)**
 - Personal Email & Computer
 - Social Engineering
- **Adopt Internal Security Control Standards**
 - NIST or CIS
- **Remote Access lockdown**
 - Eliminate VPN (if needed include MFA)
 - Least privilege access – No vendor exceptions
- **EDR – MDR – XDR**
 - SIEM overload is real
- **Vulnerability Management**
 - Patching and Updates
- **Operate with resilience**
 - *Incident Response plan*
 - Continuity of Operations
 - Segregation of Duties (SOD)
 - Immutable backups / break glass credentials

Incident Response Process



Preparation



Preparation Process

Plan Ahead

- Establish IR policies, procedures, and tools to prevent incidents.

Staff Training

- Equip staff to recognize threats like phishing or malware.

Regular Backups

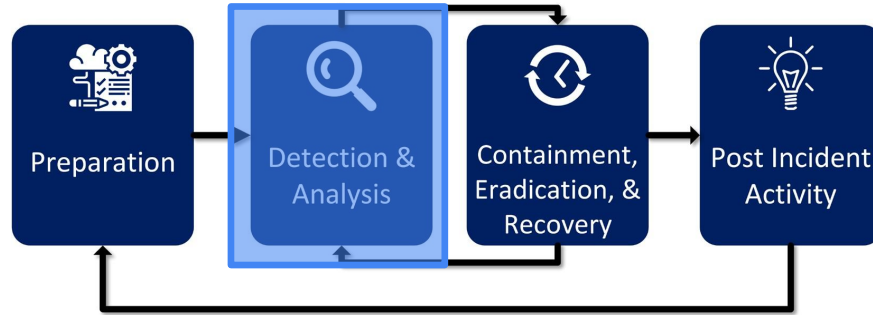
- Secure and store data offsite to recovery from any potential incident.

Establish Communication

- Clear reporting channels for faster response times.



Detection & Analysis



Detection & Analysis

Spot Suspicious Activity

- Looking for unauthorized access or unusual behavior.

Quick Reporting

- Encourage staff and students to report anything unusual.

Data Collection

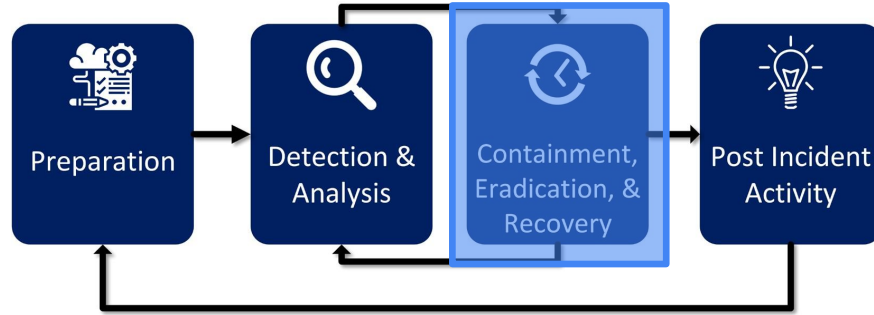
- Gathering logs from impacted systems, and details for analysis (e.g., firewall, VPN, system logs)

Classify Incidents

- Evaluate severity to guide response efforts (e.g., is a single user breach the same criticality as a business email compromise?).



Containment, Eradication & Recovery



Containment Eradication & Recovery

Containment

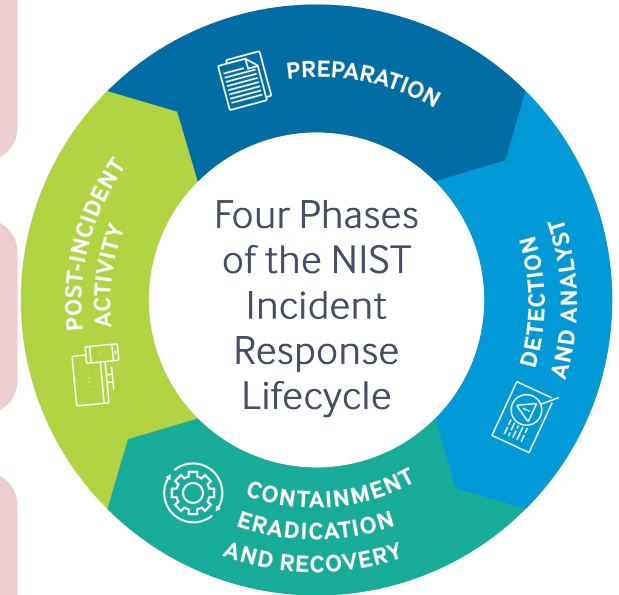
- Limit the spread by isolating affected systems or devices quickly
- Disconnect compromised devices or disable impacted user accounts
- Apply security updates or patches where needed
- Enforce password resets across the environment

Eradication

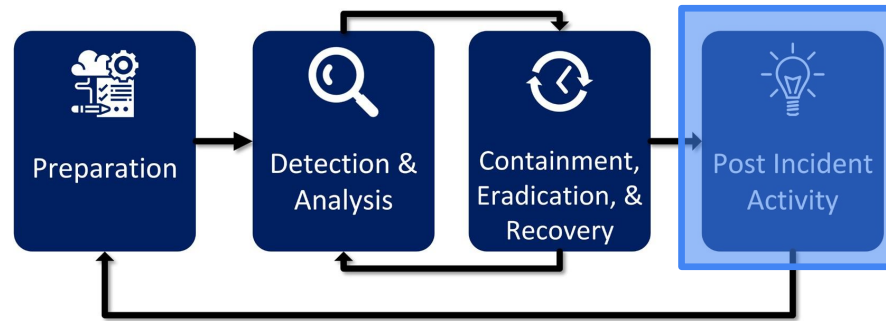
- Remove any residual files, scripts, or configurations left by the attacker via existing security tools
- Review firewall rules, network configurations, and permissions to ensure proper settings and access
- Block malicious IP addresses, domains, or C2 servers used by the attackers

Recovery

- Use clean, secure backups to restore affected systems and data
- Ensure that backups are recent, complete, and free from malware
- Gradually bring recovered systems online in a controlled manner, to avoid overwhelming the network or creating new vulnerabilities
- Prioritize critical systems and slowly reintegrate other services



Post Incident Activity



Post Incident Activity

Conduct an Incident Review

- Review the timeline of the incident, including how it was detected, contained, and eradicated
- Assess the effectiveness of the incident response efforts – what worked well and what can be improved upon
- Gather feedback across stakeholders (IT staff, administrators, teachers)

Update the Incident Response Plan

- Revise the incident response plan to reflect lessons learned during the incident.
- Modify roles and responsibilities if gaps in communication or actions were identified.

Provide Staff Training & Awareness

- Brief applicable staff on the incident and resolution to keep them informed and increase awareness of future threats.
- Emphasize the importance of timely incident reporting and remind staff how to report suspicious activity.





America's Cyber Defense Agency

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Grand Island Public Schools

IT Rules & Procedures 4640-001

Cybersecurity Incident Response Directive

1. Introduction and Purpose

a. Statement of Authority

In accordance with the Grand Island Public Schools (GIPS) Board of Education policy 4640 - Information Technology Management, the GIPS Board of Education delegates the Superintendent, the Chief Information Officer or a designee to make and implement rules and procedures as deemed necessary to protect and administer the district's information management program. The GIPS Board of Education bestows the necessary authority for the Cybersecurity Incident Response Team (CIRT) to perform the duties described in the associated Cybersecurity Incident Response Plan (CIRP). The GIPS Superintendent will be the executive sponsor providing the CIRT the authority to act.

Grand Island Public Schools

IT Rules & Procedures 4640-001

Cybersecurity Incident Response Directive

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b. Overview

Cybersecurity incidents are an inevitable consequence of today's interconnected and increasingly digital world. To effectively react to a cybersecurity incident, organizations need to act prior to an incident occurring by developing an incident response capability. Cybersecurity incident response acts as a component of the organization's information technology management program and overall cybersecurity strategy. Despite the technical defenses of GIPS and its procedural controls, incidents will occur. As a result, the objective of an effective and robust incident response capability within GIPS is to provide a repeatable framework for rapidly identifying, containing, and eradicating detected threats, and recovering from an incident as rapidly as possible.

c. Purpose

The purpose of this directive is to ensure that information security events, and weaknesses associated with information systems, are handled in a timely manner and allow corrective action to be taken.

This directive governs the actions required for reporting and responding to security incidents involving GIPS's information assets. The directive is provided to ensure effective and consistent handling of such events in order to limit any potential impact to the confidentiality, availability, and integrity of GIPS's information assets.

Note: this directive is not intended to provide a substitute for legal advice and approaches the topic from a security practices perspective.

d. Scope

This directive applies to all GIPS employees, partners, business associates, vendors, contractors, student teachers, and interns that handle GIPS information, or use GIPS's IT assets, and to any incident as defined within this document.

If the event or incident involves GIPS owned data residing on non-GIPS owned networks or assets, incident response directive elements established in contractual agreements shall serve as an extension to this directive.

e. Framework Alignment

GIPS has adopted the Incident Response principles established in NIST SP 800-61 Rev. 2 "Computer Security Incident Handling Guide" as the official framework for this security directive.

2. Priorities

a. Default Organizational Priorities

The priorities listed below provide GIPS personnel with initial guidelines for responding to incidents. Personnel shall consider these priorities, ordered from the highest priority to the lowest, when determining an incident severity level.

Priority One: Protect human life and safety.

Priority Two: Protect critical business operations, highly sensitive data, systems, and networks.

Priority Three: Protect the reputation of GIPS with its stakeholders, customers, vendors, business partners and the public.

Priority Four: Protect other business operations, sensitive data, systems, and networks.

Priority Five: Restore business operations to a secure environment as quickly as possible with minimal or no impact to forensic evidence.

Priority Six: Determination of root cause and indicators of compromise related to the incident.

At times, there may be contention between investigating the incident and restoring systems and services. Leadership will ultimately set the balance between completing root cause analysis and restoring normal operations, and these decisions will be informed by the actions of the CIRT. All involved parties should be aware that, without complete root cause analysis, the scope and impact of an incident may not be completely understood, and the risk that the same incident may occur again is increased.

b. Priority of Work

Activation of the Cybersecurity Incident Response Team (CIRT) and CIRT directed actions will take priority over normal job functions. The CIRT is mandated, when needed, to leverage GIPS's resources to provide 24x7 coverage to respond to a security incident.

c. Confidentiality

The CIRT team members will, in the course of their duties, be exposed to highly sensitive information and all members of the CIRT will treat all information associated with an incident as confidential and will not disseminate, discuss, or otherwise disclose confidential information.

If any information can or should be shared outside of the CIRT, GIPS's Breach Consultant or Legal Council will provide guidance to the CIRT as to which information may be shared, who it may be shared with, and the process with which to share it.

d. Goals and Objectives

The organizations incident response capability will minimize the loss of availability, financial, data loss, and organization reputation resulting from cybersecurity related incidents by meeting the following goals:

- Creation and maintenance of an associated incident response plan and playbooks used to guide the organization through the detection & analysis, containment, eradication, and recovery phases of a cybersecurity related incident.
- Establishment of a trained, cross-functional incident response team that will execute defined incident response playbooks and will serve as the focal point for all incident management and incident communication activity.
- Development of incident nomenclature and procedures that will be leveraged to appropriately guide response activities and serve as a key for incident escalation and communication.
- Development of an incident communication plan that will ensure timeliness of communication to impacted parties and to various incident reporting agencies.

3. Cybersecurity Incident Response Team (CIRT) Charter

a. Introduction

GIPS Information Technology (IT) systems are fundamental to business operations and any problem affecting IT resources can quickly impact the business. Responding efficiently and effectively to security incidents is crucial for minimizing risks to the business and to GIPS customers and business partners.

A trained, cross-functional incident response team will be established to execute the incident response plan. The team will have assigned roles within the incident response process and will be provided adequate training to ensure execution of assigned roles.

In accordance with the execution of assigned incident response duties, key members of the incident response team will be granted authority needed to achieve incident response objectives up to and including removing potentially compromised systems and applications from service, disabling network connectivity to potentially compromised network areas, and review of network, system, or user information that may be considered sensitive.

This directive charters the CIRT to respond to cybersecurity incidents in accordance with the associated Cybersecurity Incident Response Plan (CIRP).

b. Responsibilities

All covered GIPS employees or business partners who utilize GIPS IT resources are responsible for adhering to this directive and with any additional Incident Response requirements based on the assigned responsibilities defined below, and in the organization's Cyber Incident Response Plan (CIRP).

Role	Definition
Chief Information Officer	GIPS's Chief Information Officer , is assigned the responsibility for the continued development, implementation, operation, and monitoring of the Cybersecurity Incident Response Plan.
Incident Commander (IC)	<p>Reporting to the Chief Information Officer, the Incident Commander is responsible for leading the efforts of the organizations Cybersecurity Incident Response Team (CIRT) and coordinates activities between all respective groups. The acting IC is responsible for activating the CIRT and managing all parts of the IR process, from detection and analysis, containment, eradication, recovery, and finally post-incident activity.</p> <p>The IC acts as a liaison between the CIRT, executive leadership and other stakeholders. The IC or their delegated representative is responsible for ensuring all stakeholders receive all information they will need to make informed business decisions in a timely manner.</p>

Cybersecurity Incident Response Team (CIRT)	Reporting to the IC, the CIRT is composed of representatives from IT, security, applications, and other business areas. Members of a CIRT are responsible for analyzing, containing, eradication, and providing recovery services in the event of a cybersecurity incident.
Covered Personnel	Covered personnel have the responsibility to report information technology security incidents, software errors or weaknesses, or other issues in accordance with the organization’s information security standards and processes.
Third Parties	Third party service providers must provide Incident Response plans and capabilities that meet GIPS’s requirements.

4. Cybersecurity Incident Response Plan (CIRP)

a. Cybersecurity Incident Communication Plan

Timely and accurate communication to affected parties and external parties (if applicable) is a critical objective of GIPS’s incident response capability. If during the execution of the CIRP, the CIRT becomes aware there has been a data breach or other reportable incident, the team will escalate to the appropriate level of leadership and execute the incident communication plan outlined in the associated CIRP. The communication plan is derived from internal regulatory directive, applicable cybersecurity legislation, regulatory standards, and cybersecurity best practices.

The communication plan needs to include requirements for when out-of-band communication methods should be utilized. For example, if the detection & analysis of the incident demonstrates the primary email and telephony system are compromised, an out-of-band-communication method needs to be utilized to ensure the threat actor does not learn of proposed containment and eradication methods and plans.

b. Cybersecurity Incident Escalation Plan

If an electronic or physical security incident is suspected to have resulted in the loss of third-party or client data, follow applicable regulations and/or industry breach disclosure laws and append the regulations to this directive.

All application leadership and staff are responsible for identifying a loss which may require notification of employees, customers, vendors, or other business partners.

Additionally, all applicable vendor, client, and customer agreements that require notification of a breach must be followed.

The incident commander will ensure the appropriate level of management is notified in a timely manner based on escalation procedures outlined in the CIRP. Incident escalation will be based on incident severity and incident classification and will include escalation to senior leadership, legal counsel, and other stakeholders as appropriate. All escalation points will be captured in the incident timeline and include any specific guidance directed by senior leadership.

In addition, incidents should be reported to the FBI's Internet Crime Complaint Center (IC3), unless otherwise advised against by legal counsel. Reporting to the FBI's IC3 provides information that is analyzed for investigative and threat intelligence purposes to law enforcement.

Voluntary information sharing / notification should also be considered with external parties to facilitate broader cyber security threat intelligence sharing.

5. Incident Tracking

Maintaining accurate records about each incident including impacted systems, incident status, and other pertinent information, is required for forensics, evaluation of incident details, trends, and handling efficacy. Incident information can be obtained from a variety of sources including incident reports, CIRT team members, audit monitoring, network monitoring, physical access monitoring, and user/administrator reports.

A formal follow-up report shall be created upon incident resolution by those directly involved in addressing the incident which contains the following:

- Name of Incident Commander, primary incident handler or point of contact
- The incident detection, reporting, and occurrence times
- Incident type and severity
- Impacted users, systems, locations, and network ranges
- System descriptions including hardware, OS, and applications
- Type of information processed
- Incident description
- Artifacts collected during response
- Incident resolution status
- Damage assessment, including any data loss or corruption
- Any internal or external resources used in the response
- Any tools and documentation used by responders
- Detection and analysis efforts and findings
- Containment and eradication strategies and techniques used
- Containment monitoring techniques used

- Recovery strategy and techniques used
- Root cause and lessons learned

6. Non-Compliance

Non-compliance could expose GIPS to significant losses and possibly civil and criminal penalties.

Non-compliance could have a serious and negative impact on GIPS's brand reputation. An employee found to have violated this directive may be subject to disciplinary action, up to and including dismissal.



Quote No. Q-00656060
Ref. No. Grand Island - FortiGate 2601F-FortiAnalyzer 1000G – 5 Years

Date 1/23/2025
Exp. Date 2/22/2025

Sterling Account Manager

Angie Sexton
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North Sioux City, SD 57049
P: (605) 242-4037
F: (605) 242-4001
angie.sexton@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 Net 30	FOB Destination	Contract Open Market	Estimated Lead Time 60 Business Days ARO
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Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FAZ-1000G-BDL-466-60-2	FortiAnalyzer-1000G Hardware plus FortiCare Premium and FortiAnalyzer Enterprise ProtectionFortinet, Inc. - FAZ-1000G-BDL-466-60	\$102,540.64	\$102,540.64
2	2	FG-2601F-BDL-950-60	FortiGate-2601F Hardware plus FortiCare Premium and FortiGuard Unified Threat Protection (UTP)Fortinet, Inc. - FG-2601F-BDL-950-60	\$132,663.83	\$265,327.66
3	1	FC-10-F26F1-189-02-12	FortiGate-2601F 1 Year FortiConverter Service for one time configuration conversion serviceFortinet, Inc. - FC-10-F26F1-189-02-12	\$2,026.81	\$2,026.81

TOTAL \$ 369,895.11

Quotation Comments

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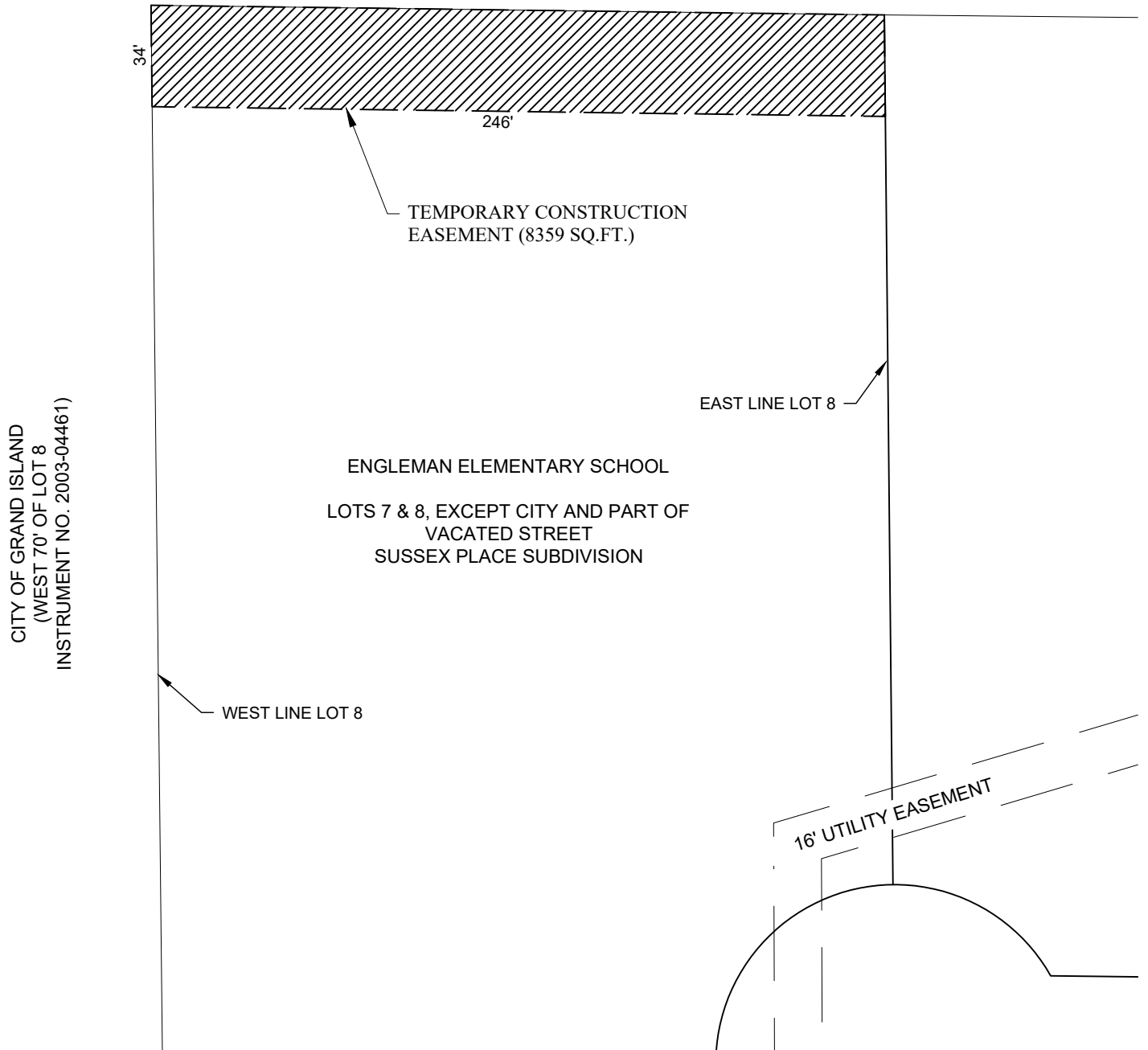
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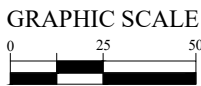
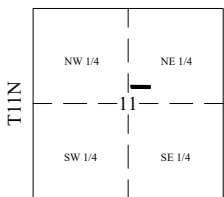
TEMPORARY CONSTRUCTION EASEMENT EXHIBIT

HALL COUNTY
(NORTH 60 FEET OF LOTS 7 & 8
INSTRUMENT NO. 81-001274)



VICINITY SKETCH

HALL COUNTY
NEBRASKA
R10W



TEMPORARY CONSTRUCTION EASEMENT DESCRIPTION:

THE SOUTH 34 FEET OF THE NORTH 94 FEET OF LOT 8, SUSSEX PLACE SUBDIVISION, EXCEPT THE WEST 70 FEET THEREOF, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, CONTAINING 8359 SQUARE FEET, MORE OR LESS.

NOTE: ALL BEARINGS ARE ASSUMED.

LEGEND

- MONUMENT FOUND
- MONUMENT SET
- CALCULATED POINT
- D DEEDED DISTANCE
- G GOVERNMENT DISTANCE
- M MEASURED DISTANCE
- P PLATTED DISTANCE
- R RECORDED DISTANCE
- TEMPORARY CONSTRUCTION EASEMENT AREA

DATE	12/5/2024
SCALE	1" = 50'
DRAWN	MLD
JOB NO.	231302
FIELD BOOK	GRAND ISLAND #17
FIELD WORK	AP/CW
SHEET	1 OF 1
FILE NO.	
TRACT 2	

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RIGHT OF ENTRY AGREEMENT

Project Name: 2024 Independence Avenue Improvements
Project No. 2023-P-10

Tract No.: 2

THIS AGREEMENT entered into this _____ day of _____, _____, by and between GI School Dist 30, hereinafter called the “Grantor” and the CITY OF GRAND ISLAND, NEBRASKA, hereinafter called the “Grantee”, whether one or more.

WHEREAS, the Grantee is in the process of making roadway improvements for the Independence Avenue Improvements – Manchester Road to Capital Avenue Project and appurtenances thereto, and the Grantee needs the right to enter upon the Grantor’s property for the purpose of beginning and conducting construction activities.

Upon execution of this Agreement, the Grantee, its agents, employees and all persons contracting with the Grantee and their employees, may make entry upon said premises on or after January 01, 2025. Such entry shall include the right to perform project construction, grading, driveway reconstruction, and perform other activities necessary to construct said project.

This Right of Entry Agreement terminates thirty (30) days after the improvement is completed and is granted upon the condition that the Grantee will cause the area disturbed under this easement to be restored upon completion of construction.

NOW THEREFORE, the Grantor hereby grants to the Grantee the right to enter upon the following described real estate:

SEE ATTACHED EASEMENT EXHIBIT

That said Grantor for himself, itself or themselves and his or their heirs, executives, administrators and assigns, does or do confirm upon said Grantee and its assigns, that he, they or it is or are Grantors of the above described property and that he, they or it has or have the right to grant and convey this Right of Entry in the manner and form aforesaid and that he, they or it will and his or their heirs, executives, administrators and assigns shall warrant and defend this Right of Entry to said Grantee and its assigns against the lawful claims and demands of all persons.

It is further understood that this agreement shall in no way constitute a waiver of any lawful claims for the value of the Grantor’s property to be acquired. No claim for damages for wrongful entry or trespass shall be made by the Grantor against the Grantee on the Real Property which is the subject of this Agreement.

GRANTOR(S):

GI School Dist

CITY OF GRAND ISLAND, NEBRASKA

Representative

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska**

Basic Financial Statements

August 31, 2024

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
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Independent Auditor's Report

To the Board of Education
School District No. 2 - Grand Island Public Schools
Hall County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of School District No. 2 - Grand Island Public Schools, Hall County, Nebraska (the District), as of and for the year ended August 31, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying basic financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the District as of August 31, 2024, and the respective changes in financial position-cash basis, thereof, for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 1 of the basic financial statements, which describes the basis of accounting. The basic financial statements are prepared on the 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 of School District No. 2 - Grand Island Public Schools is responsible for the preparation and fair presentation of the basic financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statements (Continued)

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 the 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 GAAS 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 GAAS and *Government Auditing Standards*, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 the 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 accompanying supplementary information identified in the Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Supplementary Information (Continued)

The Schedule of Expenditures of Federal Awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The supplementary information presented on pages 28-40 is the responsibility of management and has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

BerganKDV, LLC

Omaha, Nebraska
January 29, 2025

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BASIC FINANCIAL STATEMENTS

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Statement of Net Position - Cash Basis
August 31, 2024

	Governmental Activities	Component Unit
Assets		
Cash	\$ 26,269,177	\$ 226,123
Cash held at County Treasurer	15,134,635	-
Investments	24,092,148	-
Total assets	\$ 65,495,960	\$ 226,123
Net Position		
Restricted		
Capital projects	\$ 5,406,497	\$ -
Debt service	7,935,555	-
Unrestricted		
Board Designated	15,166,248	-
Undesignated	36,987,660	226,123
Total net position	\$ 65,495,960	\$ 226,123

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Statement of Activities - Cash Basis
Year Ended August 31, 2024

Functions/Programs	Cash Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position	Component Unit
		Charges for Services	Operating Grants and Contributions		
Primary government					
Governmental activities					
Instructional services	\$ 95,029,154	\$ 354,177	\$ 29,349,807	\$ (65,325,170)	\$ -
Support services and facilities	24,650,742	-	681,126	(23,969,616)	-
Food services	7,732,655	906,546	5,539,003	(1,287,106)	-
Building and site acquisition and improvement	508,781	-	-	(508,781)	-
Operation and maintenance of building	14,707,048	-	-	(14,707,048)	-
Principal and interest on indebtedness	6,940,204	-	-	(6,940,204)	-
School activities	3,675,194	3,040,931	-	(634,263)	-
Total governmental activities	<u>\$ 153,243,778</u>	<u>\$ 4,301,654</u>	<u>\$ 35,569,936</u>	<u>(113,372,188)</u>	<u>-</u>
Component Unit					
Central Nebraska Education Agency	<u>\$ 555,332</u>	<u>\$ 555,331</u>	<u>\$ -</u>	<u>-</u>	<u>(1)</u>
General receipts					
Property taxes collected				54,306,423	-
County receipts				772,416	-
State aid-formula grants				67,948,665	-
Other general revenues				698,507	-
Interest income				1,353,523	340
Total general receipts				<u>125,079,534</u>	<u>340</u>
Change in net position				11,707,346	339
Net position - beginning of year				<u>53,788,614</u>	<u>225,784</u>
Net position - end of year				<u>\$ 65,495,960</u>	<u>\$ 226,123</u>

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School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Statement of Assets and Fund Balances - Cash Basis - Governmental Funds
August 31, 2024

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 15,849,019	\$ 2,222	\$ 10,417,936	\$ 26,269,177
Cash held at County Treasurer	12,757,349	1,731,893	645,393	15,134,635
Investments	17,548,121	6,201,440	342,587	24,092,148
	<u>\$ 46,154,489</u>	<u>\$ 7,935,555</u>	<u>\$ 11,405,916</u>	<u>\$ 65,495,960</u>
Fund Balances				
Restricted for				
Capital projects	\$ -	\$ -	\$ 5,406,497	\$ 5,406,497
Debt service	-	7,935,555	-	7,935,555
School nutrition	-	-	1,928,966	1,928,966
Committed to				
Capital assets	4,704,632	-	-	4,704,632
Activities	-	-	3,358,518	3,358,518
Assigned to				
Employee benefits	3,372,666	-	-	3,372,666
Contingencies	1,089,531	-	-	1,089,531
Early learning center	-	-	711,935	711,935
Unassigned	36,987,660	-	-	36,987,660
	<u>\$ 46,154,489</u>	<u>\$ 7,935,555</u>	<u>\$ 11,405,916</u>	<u>\$ 65,495,960</u>

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Statement of Receipts, Disbursements, and
Changes in Fund Balances - Cash Basis - Governmental Funds
Year Ended August 31, 2024

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Receipts				
Local receipts	\$ 45,500,899	\$ 5,850,373	\$ 5,172,400	\$ 56,523,672
County receipts	772,416	-	86,999	859,415
State receipts	82,682,565	605,899	161,929	83,450,393
Federal receipts	17,146,234	-	5,507,654	22,653,888
Sales of lunch	-	-	904,792	904,792
Other	-	-	558,964	558,964
Total receipts	<u>146,102,114</u>	<u>6,456,272</u>	<u>12,392,738</u>	<u>164,951,124</u>
Disbursements				
Instruction				
Regular	63,236,920	-	-	63,236,920
Special education	15,881,811	-	-	15,881,811
Support Services				
Pupils	7,712,843	-	550,331	8,263,174
Instructional staff	3,763,789	-	-	3,763,789
General administration	1,122,967	-	-	1,122,967
Office of principal	6,868,270	-	-	6,868,270
Central services	3,579,243	-	-	3,579,243
Maintenance and operation	14,707,048	-	-	14,707,048
Student transportation	1,053,299	-	-	1,053,299
Private and state categorical	574,358	-	-	574,358
Federal programs	15,336,065	-	-	15,336,065
Lunch program	-	-	7,732,655	7,732,655
Special building	-	-	508,781	508,781
Activities disbursements	-	-	3,675,194	3,675,194
Debt service	-	6,033,348	906,856	6,940,204
Total disbursements	<u>133,836,613</u>	<u>6,033,348</u>	<u>13,373,817</u>	<u>153,243,778</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,265,501</u>	<u>422,924</u>	<u>(981,079)</u>	<u>11,707,346</u>
Other Financing Sources				
Transfers in	2,000,000	-	1,004,496	3,004,496
Transfers out	<u>(3,004,496)</u>	<u>-</u>	<u>-</u>	<u>(3,004,496)</u>
Total other financing sources	<u>(1,004,496)</u>	<u>-</u>	<u>1,004,496</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements	11,261,005	422,924	23,417	11,707,346
Fund balance - beginning of year	<u>34,893,484</u>	<u>7,512,631</u>	<u>11,382,499</u>	<u>53,788,614</u>
Fund balance - end of year	<u>\$ 46,154,489</u>	<u>\$ 7,935,555</u>	<u>\$ 11,405,916</u>	<u>\$ 65,495,960</u>

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

School District No. 2 - Grand Island Public Schools, Hall County, Nebraska (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

B. Reporting Entity

The District's basic financial statements are presented as the primary government and include all separately administered organizations for which the District is financially accountable, including its component unit, an entity for which the District is considered financially accountable. The discretely presented component unit, although a legally separate entity, is in substance part of the District's operations. The Central Nebraska Education Agency (CNEA) is considered a discretely presented component unit and included in the basic financial statements.

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

C. Basis of Presentation

Government-Wide Financial Statements - The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the reporting the government as a whole. They include all funds of the reporting entity. The statements present the District's basic financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any business-type activities.

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its cash, certificates of deposit, investments, fund balance, receipts, and disbursements. All funds are presented as governmental funds. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by Governmental Auditing Standards Board, (GASB) or is identified as a major fund by the District's management.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Continued)

The funds of the financial reporting entity are described below:

Governmental Fund Activities:

General Fund - This fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. The depreciation fund, contingency, and employee benefit fund have been combined with the general fund in the basic financial statements, in accordance with GASB Financial Reporting Standards, since their revenues are mainly transfers from the general fund. The contingency fund accounts for the reserve of money for unexpected events, the depreciation fund accounts for resources designated and maintained for the eventual purchase of capital assets and the employee benefit fund accounts for the reserve of money for the benefit of District employees for fringe benefits.

Special Revenue Funds - These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The reporting entity includes the following special revenue funds:

- ◆ Special Building Fund - This fund is used to account for taxes levied and other revenues specifically maintained to acquire or improve sites and buildings, including the construction, alterations, or improvements of buildings.
- ◆ School Nutrition Fund - This fund is used to account for the operations of the District's child nutrition programs.
- ◆ Activity Fund - This fund is used to account for assets held by the District in a custodial capacity for various school organizations and activities. This fund also serves as a student fees fund and is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.
- ◆ Cooperative Fund - This fund is used by the District acting as the fiscal agent for any cooperative activity between one or more public agencies.

Debt Service Fund - This fund is used to account for and report financial resources, such as taxes levied and other revenues that are restricted, committed, or assigned to expenditure for principal and interest.

Qualified Capital Purpose Undertaking Fund - This fund is used to account for removal of environmental hazards, the reduction or elimination of accessibility barriers, modification for life safety code violations, indoor air quality projects and mold abatement and prevention projects.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus - In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting - In the government-wide and the fund financial statements, the District prepares its financial statements using the cash basis of accounting. Accordingly, receipts are recognized when cash is received by the District and expenditures are recognized when cash is disbursed. This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt, except for reporting a bond refunding. The refunding of bonds are not presented in the financial statements as the District reports the original bond proceeds as revenues when the cash is received, records expenditures as the bond proceeds are spent and reports the payments of bond principal and interest payments as expenditures through maturity of the bonds. This basis is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

E. Equity Classification

Government-Wide Statements

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

- ◆ Restricted Net Position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- ◆ Unrestricted Net Position - All other net position that do not meet the definition of "restricted." However, if the funds have been designated by the Board of Education, these funds have been shown separately to distinguish their designation.

It is the District's policy to first use restricted net position, then use unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is reported as fund balance within each respective fund. For governmental funds, the fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- ◆ Nonspendable - This fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. As of August 31, 2024, the District did not have any nonspendable funds.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Equity Classification (Continued)

Fund Financial Statements (Continued)

- ◆ Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Board of Education to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- ◆ Committed - This fund balance classification includes amounts that can only be used for the specific purposes imposed by formal action (resolution) of the Board of Education. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Education, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- ◆ Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Education or a District Administrator delegated that authority by the Board of Education.
- ◆ Unassigned - This fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Internal and Interfund Balances and Activities

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

Interfund transfers, the flow of assets from one fund to another where repayment is not expected, are reported as cash receipts and disbursements.

Transfers between funds during the year were as follows:

Purpose	Receiving Fund	Disbursing Fund	Amount
Provide funds for capital additions	Depreciation	General	\$ 2,000,000
Provide funds to fund school activities	Activity	General	\$ 454,165
Provide funds for lease with CNEA	Cooperative	General	\$ 550,331

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for the General Fund, Debt Service Fund, Special Building Fund, Depreciation Fund, Activity Fund, Employee Benefit Fund, Contingency Fund, Cooperative Fund, School Nutrition Fund, and Qualified Capital Purpose Undertaking Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

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

- ◆ Prior to August 1, 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.
- ◆ A hearing is conducted at a public meeting to obtain public comments.
- ◆ The budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies on or before September 30.
- ◆ Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year-end and any revisions require Board approval.

The District had no budget amendments for the 2023-2024 fiscal year.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 2 - BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with State Statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. The tax becomes due at that date with the first half becoming delinquent on April 1 and the second half becoming delinquent on August 1 following the levy date.

The 2024 property tax valuation was \$4,582,001,622. The combined tax rate of the District for the year ended August 31, 2024, was 1.134936 per \$100 of assessed valuation.

NOTE 3 - DEPOSITS AND INVESTMENTS

Nebraska Statutes §§ 79-408, 79-1042 and 79-1043 provide that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

A. Deposits

As of August 31, 2024, the carrying amount of the District's deposits were \$26,269,177 and the bank balance was \$27,913,363.

B. Investments

Investments of \$24,092,148 consist of the Nebraska School District Liquid Asset Fund Plus and U.S. Treasury bills and notes, which are recorded at cost. The Nebraska School District Liquid Asset Fund Plus 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. These funds are held in all of the District's funds.

C. Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referred to above. The three types of deposit and investment risks are as follows:

- ◆ **Custodial Credit Risk:** For deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits or investments or collateral securities in the possession of a third-party.
- ◆ **Credit Risk:** For deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
- ◆ **Interest Rate Risk:** For 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.

The bank balances of the District's deposits, which include the savings and money market accounts held at banks are insured through Federal Depository Insurance Corporation (FDIC) coverage or collateral held by the District's agent in the District's name. As of August 31, 2024, the entire bank balance was covered or collateralized.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

C. Risks (Continued)

The District's investment policy does not restrict investment maturities. The District minimizes its interest rate risk by structuring its investment portfolio so that securities mature to meet the District's cash needs, which is accomplished in part by investing primarily in short-term investments or in investment vehicles that allow for monthly cash draws.

NOTE 4 - FUNDS HELD BY COUNTY TREASURER

The following balances were held by Hall and Merrick County Treasurers for the District as of August 31, 2024. These funds were transferred to the District subsequent to August 31, 2024, and are not included as receipts or cash balances in the financial statements.

	Hall County	Merrick County	Total
General Fund	\$ 12,756,273	\$ 1,076	\$ 12,757,349
Debt Service Fund	1,731,740	153	1,731,893
Building Fund	387,186	34	387,220
QCPUF Fund	258,150	23	258,173
Total	\$ 15,133,349	\$ 1,286	\$ 15,134,635

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, 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, 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 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

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

A. Plan Description (Continued)

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 2%, and an actuarial factor based on age.

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

A member's age will determine eligibility to begin receiving monthly benefits and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tiers one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At aged 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 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 2.5%. 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% of the purchasing power of the initial benefit.

For 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 1%. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$109,132,162. Total covered payroll was \$83,329,797. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

B. 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% from July 1, 2022, to June 30, 2023, (and from July 1, 2023, through August 31, 2024). The school district (employer) contribution is 101 % of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2024, was \$8,231,152.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

C. Pension Liability

As of June 30, 2023, the District had a liability of \$11,705,541 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, 2023, 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 97.33% funded as of June 30, 2023, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 2.821748%, which was a decrease of 0.088613% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$2,160,467.

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	July 1, 2023
Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Payroll, Closed
Single equivalent amortization period	5 Years
Asset valuation method	5 Year Smoothed Market
Inflation	2.45%
Investment rate of return, net of investment expense and including inflation	7.10%
Salary increases, including wage inflation	2.95%-12.95%
Cost of Living Adjustment (COLA)	2.05% with a floor benefit equal to 75% purchasing power of original benefit*

** 1% and no floor benefit for members joining on or after July 1, 2013*

The School Plan's pre-retirement mortality rates for retirees 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.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

D. Actuarial Assumptions (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 Retiree Mortality Table (static table).

The actuarial assumptions used in the July 1, 2023, 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 were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
U.S. Equity	27.00 %	4.50 %
Global Equity	19.00	5.30
Non-U.S. Equity	11.50	5.80
Fixed Income	30.00	0.70
Private Equity	5.00	7.40
Real Estate	7.50	4.20
 Total	 <u>100.00 %</u>	

* *Arithmetic mean, net of investment expenses.*

E. Discount Rate

The discount rate used to measure the Total Pension Liability as of June 30, 2023, was 7.1%. 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.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 5 - NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

E. Discount Rate (Continued)

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and 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 2122.

F. 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/(asset) calculated using the discount rate of 7.1%, as well as what the District's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (6.1%) or one percentage point higher (8.1%) than the current rate:

District Proportionate Share of Net Pension Liability (Asset)		
1% Decrease in Discount Rate (6.10%)	Current Discount Rate (7.10%)	1% Increase in Discount Rate (8.10%)
\$ 73,343,035	\$ 11,705,541	\$ (38,858,581)

G. Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at <http://www.auditors.nebraska.gov>.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM DEBT

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

	Beginning Balance	Reductions	Ending Balance	Due within One Year
Governmental activities				
General obligation bonds	\$ 82,665,000	\$ (3,640,000)	\$ 79,025,000	\$ 3,695,000
Limited tax obligation bonds	5,500,000	(830,000)	4,670,000	840,000
Notes payable	1,875,000	(375,000)	1,500,000	375,000
Certificates of participation	419,155	(419,155)	-	-
Total governmental activities	<u>\$ 90,459,155</u>	<u>\$ (5,264,155)</u>	<u>\$ 85,195,000</u>	<u>\$ 4,910,000</u>
CNEA Component Unit				
Lease revenue bonds	<u>\$ 6,604,359</u>	<u>\$ (297,414)</u>	<u>\$ 6,306,945</u>	<u>\$ 308,760</u>

Payments on the note payable are made by the Special Building Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund. The general obligation bonds are paid by the Bond Fund. The certificates of participation are paid by the School Nutrition Fund.

The School District has general obligation and limited tax obligation bonds outstanding as of August 31, 2024, as follows:

Issue Date	Maturity Date	Interest Rate	Amount
General obligation bonds			
April 7, 2017	December 15, 2030	1.000% to 5.000%	\$ 17,235,000
September 4, 2019	December 15, 2039	1.951% to 3.051%	45,390,000
August 18, 2020	December 15, 2035	0.530% to 2.015%	16,400,000
Total			<u>\$ 79,025,000</u>
Limited tax obligation bonds			
February 9, 2015	December 15, 2024	0.350% to 2.400%	\$ 485,000
August 18, 2020	December 15, 2027	0.613% to 1.313%	2,875,000
December 22, 2020	December 15, 2031	2.00%	1,310,000
Total			<u>\$ 4,670,000</u>

On January 7, 2021, the School District entered into a 7-year installment, non-interest bearing, note purchase agreement on the principal building. The principal balance due on this note as of August 31, 2024 was \$1,500,000. Annual principal payments of \$375,000 are due January 7 of each year through January 7, 2028.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 6 - LONG-TERM DEBT (CONTINUED)

Principal and interest payments applicable to the District's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2025	\$ 4,910,000	\$ 2,386,452	\$ 7,296,452
2026	5,365,000	2,273,117	7,638,117
2027	5,395,000	2,107,840	7,502,840
2028	5,600,000	1,908,122	7,508,122
2029	4,870,000	1,728,105	6,598,105
2030-2034	25,445,000	6,099,464	31,544,464
2035-2039	27,600,000	2,960,048	30,560,048
2040-2044	6,010,000	91,683	6,101,683
Total	<u>\$ 85,195,000</u>	<u>\$ 19,554,831</u>	<u>\$ 104,749,831</u>

On August 16, 2021, CNEA issued \$7,177,980 of Series 2021 Lease Revenue Bonds to finance the purchase of property to be leased to the District for its Early Learning Center. The bonds bear interest of 3.75 percent. Monthly principal and interest payments of \$45,000 are due on the bonds commencing September 1, 2021, through January 1, 2040. CNEA will receive \$45,000 per month lease payments from the District to service these bonds payable. As of August 31, 2024, the outstanding principal balance was \$6,306,946.

Principal and interest payments applicable to the component unit's long-term debt are as follows:

Year Ending August 31,	Principal	Interest	Total
2025	\$ 308,760	\$ 231,240	\$ 540,000
2026	320,540	219,460	540,000
2027	332,769	207,231	540,000
2028	345,465	194,535	540,000
2029	358,645	181,355	540,000
2030-2034	2,009,208	690,792	2,700,000
2035-2039	2,422,859	277,141	2,700,000
2040-2044	208,699	1,871	210,570
Total	<u>\$ 6,306,945</u>	<u>\$ 2,003,625</u>	<u>\$ 8,310,570</u>

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 7 - COMMITMENTS AND CONTINGENCIES

A. Grant Program Involvement

The District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies, would not be significant.

B. Compensated Absences

Because of the District's use of the cash basis of accounting, accrued liabilities related to compensated absences (sick, bereavement, personal, discretionary, jury duty leaves, etc.) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements; therefore, leave days are recorded when paid. Sick leave cannot accumulate over (90) ninety days and vacation days cannot accumulate over (40) forty days.

C. Separation Benefit Program

The District has established a separation of employment benefits program that is available to certified staff members as outlined below; "Except as specifically provided in this paragraph, teachers who depart the employment of the district will not be compensated for any accrued unused sick leave. If a teacher (a) is retiring from the school district, and (b) has been employed as certificated staff members by the district for at least twenty-five (25) years, then such teacher will be compensated for any unused accrued sick leave at the rate of 50% of the daily substitute rate for each accrued unused sick day, if any, up to a total maximum payout in the amount \$2,500." By rule of law the District is obligated to pay unused vacation days to staff who leave employment, for whatever reason, at their per diem value with the next regularly scheduled payroll processing cycle. Generally speaking, only full time classified and all administrative staff members accumulate vacation leave.

D. Arbitrage

Investment earnings from bond proceeds during the current fiscal year could be subject to arbitrage rebate and other tax matters. At this time, the District's management has not determined refund amounts, if any would be required.

E. 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 comprehensive general liability, errors and omissions, property and automobile coverage, worker's compensation coverage, uninsured/underinsured motorists, and employer's liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

F. Litigation

The District is involved in various legal actions whereby certain parties are making claims for damages. Management believes the outcome of these proceedings will not have any material financial impact on the District.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Basic Financial Statements**

NOTE 8 - SUBSEQUENT EVENT

On September 25, 2024, the District issued limited tax building improvement bonds, Series 2024 in the amount of \$7,590,000 and premium of \$325,725. The bonds have an average interest rate of 4.24% and annual maturity dates of December 15, 2025, through December 15, 2034.

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SUPPLEMENTARY INFORMATION

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Budget
Receipts			
Local receipts			
1100 Local district taxes	\$ 43,093,726	\$ 39,489,834	\$ (3,603,892)
1115 Carline tax	80,000	16,031	(63,969)
1125 Motor vehicle taxes	4,000,000	4,632,532	632,532
1323 Tuition received from other districts (SPED)	10,000	50,937	40,937
1911 Local license fees	150,000	122,643	(27,357)
1921 Police Court Fines	-	14,830	14,830
1925 Categorical grants from corporations & other private interests	500,000	173,866	(326,134)
Total local receipts	<u>47,833,726</u>	<u>44,500,673</u>	<u>(3,333,053)</u>
County receipts			
2110 County fines and license fees	1,500,000	772,416	(727,584)
2210 ESU Receipts	23,270,266	-	(23,270,266)
Total county receipts	<u>24,770,266</u>	<u>772,416</u>	<u>(727,584)</u>
State receipts			
3110 State aid	63,475,024	63,475,024	-
3120 Special education programs (school age)	12,582,563	11,807,149	(775,414)
3125 Special education transportation (school age)	-	681,126	681,126
3130 Homestead exemption	250,000	1,887,877	1,637,877
3131 Property tax credit	-	2,129,835	2,129,835
3133 Namplate Capacity Tax	-	1,733	1,733
3180 Pro-rata motor vehicles	150,000	132,134	(17,866)
3400 State apportionment	1,300,000	1,832,501	532,501
3535 Payments for high ability learners	100,000	58,247	(41,753)
3540 State Early Childhood	1,000,000	194,131	(805,869)
3541 Early Childhood Endowment Grants	-	211,801	211,801
3551 Career education	-	61,619	61,619
3559 State categorical programs - other	-	209,388	209,388
Total state receipts	<u>78,857,587</u>	<u>82,682,565</u>	<u>3,824,978</u>
Federal receipts			
4105 Universal Services Fund (E-Rate)	225,000	224,243	(757)
4212 ESSA Title I, Part A: Support for Improvement	600,000	104,450	(495,550)
4416 IDEA Part C, Planning Region Team Grant (PRT)	2,800,000	34,245	(2,765,755)
4418 I.D.E.A. Part B, PEaK projects	-	59,432	59,432
4420 IDEA Part-B ARP - Early Intervening Services	-	27,276	27,276
4421 I.D.E.A. Part B (611) ARP base allocation	-	228,144	228,144
4422 I.D.E.A. preschool (619) ARP base allocation	-	5,893	5,893
4423 I.D.E.A. Part B ARP proportionate share	-	4,585	4,585
4505 ESSA Title I, Part A	3,600,000	2,204,082	(1,395,918)
4509 ESSA Title II, Part A	-	314,421	314,421
4516 IDEA Preschool (619) base allocation	69,976	41,073	(28,903)
4518 I.D.E.A. Part B (611) base allocation	-	309,259	309,259
4520 IDEA Part B: Early Intervening Services	315,000	86,153	(228,847)
4521 IDEA Part B: proportionate share	-	204,391	204,391
4525 Carl Perkins	135,000	106,116	(28,884)
4526 ESSA Title I, Part C: Education of Migratory Children	700,000	268,568	(431,432)
4527 ESSA Title III, Part A	-	197,183	197,183
4528 ESSA Title III: Immigrant Education	-	60,523	60,523
4530 Other federal sources	950,000	1,314,279	364,279
4708 Medicaid in public schools	210,000	237,049	27,049
4709 Medicaid administrative activities	125,000	66,191	(58,809)
4969 Title IV-A	195,000	178,899	(16,101)
4988 American Rescue Plan - Expanded Learning Collaborative Afterschool (ARP ESSER III)	-	26,271	26,271
4989 American Rescue Plan - Expanded Learning Collaborative Summer (ARP ESSER III)	-	43,553	43,553
4991 McKinney - Vento Homeless	55,000	32,526	(22,474)
4993 American Rescue Plan - Homeless Children and Youth I (ARP HCY I)	-	96	96
4997 Elementary & Secondary School Emergency Relief (ESSER II)	7,823,711	1,823,228	(6,000,483)
4998 Elementary & Secondary School Emergency Relief (ESSER III)	-	8,944,105	8,944,105
Total federal receipts	<u>17,803,687</u>	<u>17,146,234</u>	<u>(657,453)</u>
Non-revenue receipts			
1510 Interest	5,000	735,266	730,266
Total non-revenue receipts	<u>5,000</u>	<u>735,266</u>	<u>730,266</u>
Total receipts	<u>169,270,266</u>	<u>145,837,154</u>	<u>(162,846)</u>

School District No. 37 - Gretna Public Schools
 Sarpy County, Nebraska
 Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
 Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Budget
Disbursements			
1100 Regular instructional programs	\$ 44,753,764	\$ 40,481,174	\$ (4,272,590)
1150 Limited english proficiency programs	5,551,970	7,401,221	1,849,251
1160 Poverty programs	29,955,479	15,327,443	(14,628,036)
1200 Special education instruction programs	14,484,950	14,092,980	(391,970)
1291 Special education instruction programs - ages 3-5	1,329,160	1,337,980	8,820
1292 Special education instruction programs - ages 0-2	450,890	450,851	(39)
2120 Support Services - Student - Guidance Services	883,230	842,300	(40,930)
2130 Support Services - Student - Health Services	578,760	598,840	20,080
2132 Support Services - Student - Health Services - Ages 3-5	-	17,622	17,622
2141 Support Services - Student - Psychological Services SPED - School Age	808,655	1,527,381	718,726
2142 Support Services - Student - Psychological Services SPED - Ages 3-5	36,280	44,475	8,195
2143 Support Services - Student - Psychological Services SPED - Ages 0-2	36,280	43,900	7,620
2151 Support Services - Speech Pathology and Audiology - SPED - School Age	1,509,630	1,676,056	166,426
2152 Support Services - Speech Pathology and Audiology - SPED - Ages 3-5	120,090	200,228	80,138
2153 Support Services - Speech Pathology and Audiology - SPED - Ages 0-2	291,500	265,043	(26,457)
2161 Support Services - Occupational Therapy - Related Services - SPED - School Age	386,215	232,022	(154,193)
2162 Support Services - Occupational Therapy - Related Services - SPED - Ages 3-5	41,960	111,849	69,889
2163 Support Services - Occupational Therapy - Related Services - SPED - Ages 0-2	41,360	76,745	35,385
2171 Support Services - Physical Therapy - Related Services - SPED - School Age	214,020	101,356	(112,664)
2172 Support Services - Physical Therapy - Related Services - SPED - Ages 3-5	-	21,560	21,560
2173 Support Services - Physical Therapy - Related Services - SPED - Ages 0-2	-	106,932	106,932
2181 Support Services - Student - Visually Impaired/Vision Services - SPED School Age	63,870	82,651	18,781
2182 Support Services - Student - Visually Impaired/Vision Services - SPED Ages 3-5	16,780	17,248	468
2183 Support Services - Student - Visually Impaired/Vision Services - SPED - Ages 0-2	33,360	33,928	568
2190 Support Services - Student - Other	1,788,010	1,712,707	(75,303)
2210 Support Services - Instruction - Improvement of Instruction	251,240	256,144	4,904
2211 Support Services - Instruction - School Improvement	175,500	94,704	(80,796)
2212 Support Services - Instruction - Instruction and Curriculum Development	556,820	433,731	(123,089)
2213 Support Services - Instruction - Instructional Staff Training	332,120	202,998	(129,122)
2219 Support Services - Instruction - Other Improvement of Instruction Services	458,610	218,400	(240,210)
2220 Support Services - Instruction - Library/Media Services	1,187,720	1,185,542	(2,178)
2223 Support Services - Instruction - Audio - Visual Services	21,950	12,674	(9,276)
2230 Support Services - Instruction - Instruction-Related Technology	1,378,740	1,228,458	(150,282)
2240 Support Services - Instruction - Academic Student Assessment	137,300	131,138	(6,162)
2310 Board of education	180,000	91,576	(88,424)
2320 Executive administration services	985,000	861,711	(123,289)
2330 District legal services	200,000	169,680	(30,320)
2410 Office of the principal	6,605,000	6,868,270	263,270
2510 General administration - business services	1,567,260	1,455,560	(111,700)
2520 Central Services - Purchasing & Warehousing Services	112,380	120,441	8,061
2530 Central Services - Printing, Publishing, & Duplicating Services	48,580	(283,912)	(332,492)
2560 Central Services - Public Information Services	458,810	531,597	72,787
2570 Personnel Services	977,670	965,929	(11,741)
2580 Administrative Technology Services	484,690	586,527	101,837
2590 Central Services - Other	50,610	55,852	5,242
2610 Support Services - Operations of buildings	11,039,240	11,966,861	927,621
2620 Maintenance of buildings	2,190,340	1,998,327	(192,013)

School District No. 37 - Gretna Public Schools
Sarpy County, Nebraska
Budgetary Comparison Schedule - Cash Basis - General Fund (Continued)
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Budget
Disbursements (Continued)			
2630 Care and upkeep of grounds	\$ 1,209,110	\$ 721,315	\$ (487,795)
2640 Care and upkeep of equipment	19,860	20,934	1,074
2650 Vehicle operation and maintenance	315,000	466,385	151,385
2660 Operation and maintenance of plant - security	47,135	31,090	(16,045)
2670 Operation and maintenance of plant - safety	34,315	47,222	12,907
2680 Operation and maintenance of plant - other	-	5,245	5,245
2710 Student transportation - regular education	140,000	117,074	(22,926)
2712 Student transportation - special education - school age	925,000	910,100	(14,900)
2713 Student transportation - special education - below age 5	50,000	26,125	(23,875)
3400 Categorical grants from corporations and other private interests	400,000	273,861	(126,139)
3541 Early Childhood Endowment Grants	227,736	157,870	(69,866)
3551 Career Education	61,619	58,309	(3,310)
3559 Other State Categorical Programs	210,645	84,318	(126,327)
6200 Title I, Part A ESSA Improving Basic Programs Operated by LEA's	8,364,685	2,458,948	(5,905,737)
6212 Title I, Part A: Support for Improvement	394,761	244,317	(150,444)
6310 Title II, part A	569,011	394,753	(174,258)
6406 IDEA Preschool	47,023	41,315	(5,708)
6408 IDEA Part B base & enrollment poverty allocation - birth through age twenty-one	2,432,818	2,282,187	(150,631)
6411 IDEA Part B early intervening services	200,000	63,900	(136,100)
6412 IDEA Part B proportionate shares	151,115	122,216	(28,899)
6416 IDEA Part C Planning Region Team (PRT)	25,900	18,878	(7,022)
6418 IDEA Part B peak projects	74,228	69,603	(4,625)
6420 IDEA Part B ARP - early intervening services	-	25,752	25,752
6421 IDEA Part B ARP (611) Base Allocation	-	38,411	38,411
6700 Carl Perkins	143,476	136,835	(6,641)
6915 Title I, Part C	297,518	288,645	(8,873)
6925 Title III	343,258	165,594	(177,664)
6926 Title III ESSA - Immigrant Education	81,597	81,597	-
6969 Title IV-A: Student Support and Academic Enrichment Grant	209,076	137,664	(71,412)
6988 American Rescue Plan - Expanded learning collaborative afterschool	295,891	276,462	(19,429)
6989 American Rescue Plan - Expnaded learning collaborative afterschool	271,447	233,117	(38,330)
6990 Other federal	902,306	740,392	(161,914)
6991 McKinney-Vento Homeless	86,042	30,327	(55,715)
6993 American Rescue Plan - Homeless Children and Youth I	43,767	43,200	(567)
6994 American Rescue Plan - Homeless Children and Youth II	66,081	24,816	(41,265)
6998 Elementary and secondary school emergency relief III	10,000,000	7,417,136	(2,582,864)
Total disbursements	161,416,213	134,212,613	(27,203,600)
8000 Operational transfers from the general fund	800,000	2,454,165	1,654,165
Total cash disbursements by all programs	162,216,213	136,666,778	(25,549,435)
Excess (deficiency) of receipts over disbursements and transfers	<u>\$ 7,054,053</u>	9,170,376	<u>\$ 25,386,589</u>
Fund balance, August 31, 2023		27,817,284	
Fund balance, August 31, 2024		<u>\$ 36,987,660</u>	
Analysis of fund balance			
Checking accounts		\$ 21,550,228	
Investments		2,680,083	
Cash at County Treasurer		12,757,349	
Total fund balance		<u>\$ 36,987,660</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Depreciation Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Transfer from General Fund	\$ 2,350,000	\$ 2,000,000	\$ (350,000)
Interest	150,000	34,691	(115,309)
Total receipts	2,500,000	2,034,691	(465,309)
Disbursements			
Other support services	5,000,000	147,249	(4,852,751)
Excess (deficiency) of receipts over disbursements	\$ (2,500,000)	1,887,442	\$ 4,387,442
Budgetary fund balance, September 1, 2023		2,817,190	
Budgetary fund balance, August 31, 2024		\$ 4,704,632	
Analysis of Fund Balance			
Cash in bank		\$ 4,704,632	
Checking accounts		\$ 4,704,632	
Total fund balance		\$ 4,704,632	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Employee Benefit Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Transfer from General Fund	\$ 1,600,000	\$ -	\$ (1,600,000)
Interest	180,000	172,082	(7,918)
	<u>1,780,000</u>	<u>172,082</u>	<u>(1,607,918)</u>
Disbursements			
Other support services	3,500,000	27,082	(3,472,918)
	<u>\$ (1,720,000)</u>	<u>145,000</u>	<u>\$ 1,865,000</u>
Fund balance, August 31, 2023		<u>3,227,666</u>	
Fund balance, August 31, 2024		<u>\$ 3,372,666</u>	
Analysis of Fund Balance			
Investments		<u>\$ 3,372,666</u>	
Total fund balance		<u>\$ 3,372,666</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Contingency Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Interest	\$ 70,000	\$ 58,187	\$ (11,813)
Total receipts	70,000	58,187	(11,813)
Disbursements			
Other support services	1,100,000	-	(1,100,000)
Excess (deficiency) of receipts over disbursements	\$ (1,030,000)	58,187	\$ 1,088,187
Fund balance, August 31, 2023		1,031,344	
Fund balance, August 31, 2024		\$ 1,089,531	
Analysis of Fund Balance			
Investments		\$ 1,089,531	
Total fund balance		\$ 1,089,531	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - School Nutrition Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Receipts			
Sale of lunches/milk	\$ 350,000	\$ 906,485	\$ 556,485
Interest	150,000	24,953	(125,047)
State reimbursement	20,000	31,349	11,349
Federal reimbursement	7,950,000	5,507,654	(2,442,346)
Other	30,000	6,375	(23,625)
	<u>8,500,000</u>	<u>6,476,816</u>	<u>(2,023,184)</u>
Disbursements			
Food service operations	10,500,000	7,732,655	(2,767,345)
	<u>10,500,000</u>	<u>7,732,655</u>	<u>(2,767,345)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (2,000,000)</u>	<u>(1,255,839)</u>	<u>\$ 744,161</u>
Fund balance, August 31, 2023		3,184,805	
Fund balance, August 31, 2024		<u>\$ 1,928,966</u>	
Analysis of Fund Balance			
Checking accounts		\$ 1,928,966	
Total fund balance		<u>\$ 1,928,966</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Special Building Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Receipts			
Local sources			
Local property taxes	\$ 1,360,854	\$ 1,182,857	\$ (177,997)
Carline tax	250	506	256
Other	750	500,000	499,250
Total local sources	<u>1,361,854</u>	<u>1,683,363</u>	<u>321,509</u>
State sources			
Homestead exemption	-	59,461	59,461
Property tax credit	-	66,122	66,122
Pro-rata motor vehicle	4,382	3,188	(1,194)
Other	-	55	55
Total state sources	<u>4,382</u>	<u>128,826</u>	<u>124,444</u>
Interest	1,000	32,840	31,840
Total receipts	<u>1,367,236</u>	<u>1,845,029</u>	<u>477,793</u>
Disbursements			
Operation and maintenance	-	108,781	108,781
Building, acquisition and improvement	5,000,000	400,000	(4,600,000)
Total disbursements	<u>5,000,000</u>	<u>508,781</u>	<u>(4,491,219)</u>
Excess (deficiency) of receipts over disbursements	<u>(3,632,764)</u>	<u>1,336,248</u>	<u>4,969,012</u>
Other Financing Sources (Uses)			
Proceeds from bond issuance	1,132,764	-	(1,132,764)
Total other financing sources (uses)	<u>1,132,764</u>	<u>-</u>	<u>(1,132,764)</u>
Net change in fund balances	<u>\$ (2,500,000)</u>	<u>1,336,248</u>	<u>\$ 3,836,248</u>
Budgetary fund balance, September 1, 2023		<u>2,483,551</u>	
Budgetary fund balance, August 31, 2024		<u>\$ 3,819,799</u>	
Analysis of fund balance			
Cash in bank			
Checking accounts		\$ 3,432,579	
Cash at county treasurer		387,220	
Total fund balance		<u>\$ 3,819,799</u>	

School District No. 2 - Gretna Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Qualified Capital Purpose Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Receipts			
Local sources			
Local property taxes	\$ 907,236	\$ 855,336	\$ (51,900)
Carline tax	2,000	338	\$ (1,662)
Total local sources	<u>909,236</u>	<u>855,674</u>	<u>(53,562)</u>
State sources			
Homestead exemption	-	39,800	39,800
Property tax credit	-	44,032	44,032
Pro-rata motor vehicle	5,000	3,131	(1,869)
Other	-	36	36
Total state sources	<u>5,000</u>	<u>86,999</u>	<u>81,999</u>
Interest	15,764	34,639	18,875
Total receipts	<u>930,000</u>	<u>977,312</u>	<u>47,312</u>
Disbursements			
Debt services	2,100,000	906,856	(1,193,144)
Total disbursements	<u>2,100,000</u>	<u>906,856</u>	<u>(1,193,144)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,170,000)</u>	70,456	<u>\$ 1,240,456</u>
Other financing sources (uses):			
Long term loans	570,000	-	(570,000)
Total other financing sources (uses)	<u>570,000</u>	<u>-</u>	<u>(570,000)</u>
Net change in fund balances	<u>\$ (600,000)</u>	70,456	<u>\$ 670,456</u>
Fund balance, August 31, 2023		1,516,242	
Fund balance, August 31, 2024		<u>\$ 1,586,698</u>	
Analysis of Fund Balance			
Checking accounts		\$ 985,938	
Cash at County Treasurer		258,173	
Investments		342,587	
Total fund balance		<u>\$ 1,586,698</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Debt Service Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget Over (Under)
Receipts			
Local sources			
Local property taxes	\$ 6,091,816	\$ 5,587,231	\$ (504,585)
Carline tax	3,000	2,277	\$ (723)
Total local sources	<u>6,094,816</u>	<u>5,589,508</u>	<u>(505,308)</u>
State sources			
Homestead exemption	-	267,961	267,961
Property tax credit	-	318,644	318,644
Pro-rata motor vehicle	25,000	19,048	(5,952)
Other	-	246	246
Total state sources	<u>25,000</u>	<u>605,899</u>	<u>580,899</u>
Interest	<u>197,000</u>	<u>260,865</u>	<u>63,865</u>
Total receipts	<u>6,316,816</u>	<u>6,456,272</u>	<u>139,456</u>
Disbursements			
Debt services	<u>12,100,000</u>	<u>6,033,348</u>	<u>(6,066,652)</u>
Total disbursements	<u>12,100,000</u>	<u>6,033,348</u>	<u>(6,066,652)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (5,783,184)</u>	422,924	<u>\$ 6,206,108</u>
Other financing sources (uses):			
Bond issuance	<u>6,008,184</u>	-	<u>(6,008,184)</u>
Total other financing sources (uses)	<u>6,008,184</u>	-	<u>(6,008,184)</u>
Net change in fund balances	<u>\$ 225,000</u>	422,924	<u>\$ 197,924</u>
Budgetary fund balance, September 1, 2023		<u>7,512,631</u>	
Budgetary fund balance, August 31, 2024		<u>\$ 7,935,555</u>	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 2,222	
Cash at County Treasurer		1,731,893	
Investments		<u>6,201,440</u>	
Total fund balance		<u>\$ 7,935,555</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Activity Fund
Year Ended August 31, 2024

	<u>Original Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Over (Under)</u>
Receipts			
Activities Receipts	\$ 3,750,000	2,845,114	(904,886)
Admissions	150,000	195,817	45,817
Transfer from General Fund	500,000	454,165	(45,835)
Interest	100,000	-	(100,000)
Other	-	52,650	52,650
Total receipts	<u>4,500,000</u>	<u>3,547,746</u>	<u>(952,254)</u>
Disbursements			
Activities disbursements	5,000,000	3,675,194	(1,324,806)
Total disbursements	<u>5,000,000</u>	<u>3,675,194</u>	<u>(1,324,806)</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (500,000)</u>	<u>(127,448)</u>	<u>\$ 372,552</u>
Budgetary fund balance, September 1, 2023		<u>3,485,966</u>	
Budgetary fund balance, August 31, 2024		<u>\$ 3,358,518</u>	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		<u>\$ 3,358,518</u>	
Total fund balance		<u>\$ 3,358,518</u>	

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Budgetary Comparison Schedule - Cash Basis - Cooperative Fund
Year Ended August 31, 2024

	Original and Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Receipts			
Transfer from General Fund	\$ 1,283,000	\$ 550,331	\$ (732,669)
Interest	5,065	-	(5,065)
Total receipts	1,288,065	550,331	(737,734)
Disbursements			
Support services - Pupils	1,460,000	550,331	(909,669)
Excess (deficiency) of receipts over disbursements	\$ (171,935)	-	\$ 171,935
Fund balance, August 31, 2023		711,935	
Fund balance, August 31, 2024		\$ 711,935	
Analysis of Fund Balance			
Checking account		\$ 711,935	
Total fund balance		\$ 711,935	

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Supplementary Information -
Budgetary Comparison Schedules
Year Ended August 31, 2024**

NOTE 1 - BUDGETARY ACCOUNTING

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

NOTE 2 - PRESENTATION

Government Auditing 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, the Depreciation Fund, Employee Benefit Fund, and Contingency Fund have been included in the General Fund since the revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund, Employee Benefit Fund, and Contingency Fund are required by state law to adopt their own budget, each funds respective budgetary schedule has been included in this section and the General Fund budgetary schedule includes only the activities of the General Fund. The presentation follows the same major function codes as those that are used by the District to prepare their annual financial report, which the District submits to the Nebraska Department of Education.

School District No. 37 - Grand Island Public Schools
Hall County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended August 31, 2024

Federal Grantor/Pass Through Entity/Program or Cluster Title	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Agriculture		
Child Nutrition Cluster		
Passed through Nebraska Department of Education		
School Breakfast	10.553	\$ 1,105,038
National School Lunch Program	10.555	4,194,681
Summer Food Program	10.559	60,456
Passed through Nebraska Department of Health and Human Services		
Food Distribution Program	10.555	<u>472,734</u>
Total Child Nutrition Cluster		5,832,909
Passed through Nebraska Department of Education		
Fresh Fruit and Vegetable	10.582	<u>147,479</u>
Total U.S. Department of Agriculture		<u>5,980,388</u>
U.S. Department of Education		
Passed through Nebraska Department of Education		
Special Education Cluster (IDEA)		
Special Education - Grants to States (IDEA, Part B)	84.027	2,620,947
Special Education - Preschool Grants (IDEA Preschool)	84.173	<u>41,315</u>
Total Special Education Cluster (IDEA)		<u>2,662,262</u>
Title I Grants to Local Education Agencies	84.010	2,703,265
Migrant Education - Stat Grant Program	84.011	288,645
Career and Technical Education - Basic Grants to States (Perkins V)	84.048	136,835
Education for Homeless Children and Youth	84.196	30,327
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	740,392
English Language Acquisition Grant - Title III, Part A	84.365	165,594
Title III, ESSA Immigrant Education	84.365	81,597
Improving Teacher Quality State Grants (Title II, Part A)	84.367	394,753
Student Support and Academic Enrichment Program - Title IV	84.424	137,664

See notes to the schedule of expenditures of federal awards.

School District No. 37 - Grand Island Public Schools
Sarpy County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended August 31, 2024

Federal Grantor/Pass Through Entity/Program or Cluster Title	Federal Assistance Listing Number	Federal Expenditures
U.S. Department of Education (Continued)		
Passed through Nebraska Department of Education (Continued)		
Education Stabilization Fund		
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	7,926,715
COVID-19 - American Rescue Plan - Homeless Children and Youth	84.425W	<u>68,016</u>
Total Education Stabilization Fund		<u>7,994,731</u>
 Total U.S. Department of Education		 <u>15,336,065</u>
U.S. Department of Health and Human Services		
Passed through Nebraska Department of Health and Human Services		
Medicaid Cluster		
Medical Assistance Program (Medicaid, Title XIX)	93.778	<u>303,240</u>
Total U.S. Department of Health and Human Services		<u>303,240</u>
 Total		 <u>\$ 21,619,693</u>

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Schedule of Expenditures of Federal Awards**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards has been prepared on a cash basis of accounting with the exception of commodities received under the food distribution program of \$472,734. Under this method, expenditures are recognized when disbursements are made. Some programs are funded jointly by District appropriations and federal funds.

The information in this Schedule is presented in accordance with the requirements for *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Expenditure Presentation - Expenditures of Federal funds for the National School Lunch Program, Medical Assistance Programs, and Food Distribution are not separately identifiable in the accounting records of the District. These programs are jointly funded with District monies and expenditures and are not required to be accumulated in the accounting records by funding source. For report purposes, the amount of Federal expenditures is shown equal to the amount of Federal funds received for the above mentioned awards.

Program Activity - Various reimbursement procedures are used for Federal awards received by the District. Additionally, most Federal grant periods end June 30, while the District's year-end is August 31. Consequently, timing differences between expenditures and program reimbursement can exist at the beginning and end of the year. These timing differences will be resolved over the term of the grants.

NOTE 2 - REPORTING ENTITY

The District, for purposes of the Schedule of Expenditures of Federal Awards, includes all funds for which the District is financially accountable.

NOTE 3 - PASS-THROUGH AWARDS

The District receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

NOTE 4 - NON-CASH AWARDS

The Food Distribution Program involves non-cash awards to the District. Such non-cash awards consist of donated commodities, which are separately identified in the Schedule of Expenditures of Federal Awards. Donated commodity expenditures are determined on a first-in, first-out basis.

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Notes to Schedule of Expenditures of Federal Awards**

NOTE 5 - CONTINGENCIES

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 6 - DE MINIMIS COST RATE

The District has not elected to use the 10% de minimis cost rate as covered in the Uniform Guidance indirect costs section.



**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***

Independent Auditor's Report

To the Board of Education
School District No. 2 - Grand Island Public Schools
Hall County, Nebraska

We have audited, 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 (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of School District No. 2 - Grand Island Public Schools, Hall County, Nebraska (the "District"), as of and for the year ending August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 29, 2025.

Report 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 the 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 District'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 a material weakness. However, material weaknesses 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bergank DV, LLC

Omaha, Nebraska
January 29, 2025



**Report on Compliance for Each Major Program
and Report on Internal Control over Compliance in Accordance
with the Uniform Guidance**

Independent Auditor's Report

Board of Education
School District No. 2 - Grand Island Public Schools
Hall County, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District No. 2 - Grand Island Public Schools, Hall County, Nebraska's (the "District") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2024. 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 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, 2024.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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 the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the 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 the 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 GAAS, *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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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.

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.

Report on Internal Control Over Compliance (Continued)

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.

Bergank DV, LLC

Omaha, Nebraska
January 29, 2025

School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Schedule of Findings and Questioned Costs
Year Ended August 31, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, and each major fund, in accordance with the cash basis of accounting.

Internal control over financial reporting:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

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

Internal control over major programs:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? No

Identification of Major Programs

Assistance Listing No.: 10.553/10.555/10.559/10.582
 Name of Federal Program or Cluster: Child Nutrition Cluster

Assistance Listing No.: 84.027/84.173
 Name of Federal Program or Cluster: IDEA (Special Education Cluster)

Assistance Listing No.: 84.425U
 Name of Federal Program or Cluster: COVID - 19 - Elementary and Secondary School Emergency Relief Fund

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

Auditee qualified as low risk auditee? No

**School District No. 2 - Grand Island Public Schools
Hall County, Nebraska
Schedule of Findings and Questioned Costs
Year Ended August 31, 2024**

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

4321 GATE RECEIPTS AND ADMISSIONS

Admission receipts of school events shall be adequately controlled. The principal is responsible for the administration and supervision of all phases of all school events for which admission is charged. Adequate records shall be maintained and provide chronological and accounting data for subsequent review and analysis.

Policy Adopted: 10/04/1976

Policy Reviewed: 07/19/1999

Policy Reviewed: 07/13/2015

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

4322 INCOME FROM SCHOOL SALES AND/OR SERVICES

~~The services provided through school shops, laboratories, or other programs and products offered for sale through school programs shall not be considered income producing for the district.~~

~~All money received from customers for such sales and for all sales and services shall be turned in each day to the school business office. This money will go into the appropriate activity revolving account for later use in the purchase of replacement parts or property. All purchases of materials, all refunds to customers, and all financial procedures involved in the production of such products or services shall be underwritten through the appropriate activity account of the school. No employee of the school district may utilize school repair programs or services for his or her own personal gain through immediate or later sale of the products which have been improved as a result of such services.~~

School provided services and products are not income generating for the district. All proceeds from sales and services must be submitted daily to the school office. Funds will be allocated to the appropriate activity revolving account for future purchases or replacements. All financial transactions related to the production of products or services must be conducted through the school's appropriate activity account. School employees are prohibited from using school resources for personal gain.

Policy Adopted: 10/04/1976

Policy Revised: 08/02/1999

Policy Revised: 07/13/2015

Policy Revised: ??/??/????

4330 IMPRESSED FUNDS ACCOUNT

The ~~Executive Director of Business~~ **Chief Financial Officer** shall be authorized to maintain an impressed^{1*} fund account for the purpose of facilitating refunds, for payment of freights, payment of advance registrations, and the making of minor purchases. This shall be a revolving fund which shall be itemized and reimbursed monthly from the general funds of the school district.

Policy Adopted: 10/04/1976

Policy Revised: 12/06/1999

Policy Revised: 07/13/2015

Policy Revised: ??/??/????

^{1*}An impressed fund is one in which the expenditure precedes the accounting rather than occurring after accounting. In this type of account a reimbursement is typically made to the account to re-establish a balance.

4340 CASH IN SCHOOL BUILDING

Moneys collected by school employees, ~~and by student treasurers,~~ and others shall be handled with best practice and prudent business procedures. All money collected shall be receipted, accounted for, and deposited ~~directed without delay to the proper location for deposit.~~

~~In no case shall m~~Moneys be left overnight in schools, ~~except~~ shall be kept in safes provided by the district for safekeeping of valuables, ~~and even then not to exceed a few dollars.~~ To the extent possible money collected will be deposited daily.

Policy Adopted: 10/04/1976
Policy Reviewed: 07/13/2015
Policy Revised: ??/??/????

4450 PAYROLL AND PAYMENT POLICY

The ~~Director of Business~~ **Chief Financial Officer** will be primarily responsible for the development of appropriate payroll procedures, including the relationship with the various depositories involved, the coordination with the School District Treasurer, and the development and refinement of appropriate payroll procedures.

Regular Compensation

Regular compensation salary payments to returning teaching staff shall be disbursed in twelve equal installments. Regular compensation salary payments to a new teaching staff member (new to GIPS or returning after a separation of service), for their first year only, shall be disbursed in either twelve or thirteen equal installments. Distribution shall be based upon an "IRS IRC Section 409(A) Election Form". If a new teaching staff member fails to sign and return the "IRS IRC Section 409(A) Election Form" before the employee begins work for the school year, the district will annualize the employee's regular compensation in twelve equal installments. Regular compensation salary to all administration staff shall be disbursed in twelve equal installments.

Extra Duty Compensation

Staff members who earn both regular and extra duty compensation shall have extra duty compensation disbursed in installments regular compensation. If a regular compensation employee picks up a new or additional duty activity that extra duty compensation will be disbursed in installments over the remaining regular compensation pay periods. Staff members who earn extra duty compensation or supplemental pay shall be paid in the payroll cycle in which it was earned.

Deductions from Compensation

Deductions from compensation, for any reason, shall be deducted from compensation in the payroll cycle in which it is reported to the business office unless the employee requests the prorating of deductions from compensation over the remaining fiscal year pay periods.

Classified Employees

Classified employees will have their time duly certified by their immediate supervisor. All payroll documentation will be accumulated and balanced in the Business Office by any manual or electronic means available.

Timing of Compensation

All employees shall be paid monthly on the 15th or last banking day prior if the 15th falls on a holiday or weekend.

Payroll Checks

Employees of the District are required to participate in direct deposit of their payroll check. A payroll stub detailing gross wages, mandatory and voluntary deductions, a detailed breakdown of leaves, and a facsimile of a manual check showing net pay will be provided to each employee on the date of payroll payment. If **physical** checks are produced ~~by the computer~~ they will be double signed by the President and the Secretary of the Board of Education and all appropriate administrative controls will be established on the check signing and validating procedure. An inventory of all unused blank checks stock will be maintained and available for audit at any time.

Legal Reference: Neb. Statute 79-901 et seq.

Policy Adopted: 10/04/1976

Policy Revised: 04/11/2002

Policy Revised: 03/13/2008

Policy Revised: 07/13/2015

Policy Revised: **??/??/????**

4470 SETTLEMENT OF CLAIMS

The Grand Island Public Schools shall maintain a public record of all settled claims. The record of claims settled in the amount of at least fifty thousand dollars, or one percent of the total annual district budget, whichever is less, shall include a written executed settlement agreement. The agreement shall contain a brief description of the claim, the party or parties released under the settlement, and the amount of any financial compensation paid by or to the district on its behalf.

Specific portions of the claim may be withheld from the public record only as provided by state statute. Upon settlement, the agreement shall be included as a board agenda item at the next regularly scheduled board meeting. This policy does not require the board or district employees to comment on the settlement agreement.

This policy does not apply to claims made in connection with insured or self-insured health insurance contracts.

Legal Reference: Neb. Statute 32-101
 Neb. Statute 84-712

Policy Adopted: 09/09/2010
Policy Revised: 07/09/2015
Policy Revised: ??/??/????



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Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

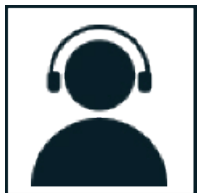
Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PGTF769	1/23/2025	PGTF769	1064690	\$88,008.00

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
Epson PowerLite L210W - 3LCD projector - 802.11a b g n ac wireless LAN M	100	7372381	\$880.08	\$88,008.00
Mfg. Part#: V11HA70020 Contract: EPSON BRIGHTER FUTURES-Projectors #222784 (222784)				

SUBTOTAL	\$88,008.00
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$88,008.00

PURCHASER BILLING INFO	DELIVER TO
Billing Address: SCHOOL DISTRICT OF GRAND ISLAND ACCTS PAYABLE PO BOX 4904 123 WEBB RD GRAND ISLAND, NE 68802-4904 Phone: (308) 385-5900 Payment Terms: NET 30 Days-Govt/Ed	Shipping Address: SCHOOL DISTRICT OF GRAND ISLAND CORY GEARHART PO BOX 4904 123 WEBB RD GRAND ISLAND, NE 68802-4904 Phone: (308) 385-5900 Shipping Method:
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

Dan Behnke | (877) 325-6415 | danbehn@cdwg.com

LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
\$88,008.00	\$2,522.31/Month	\$88,008.00	\$2,884.02/Month

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

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- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
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- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

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Cybersecurity Directive

[GIPS Board of Education 2/13/2025]



IT Department Mission:

***“Enhancing the educational experience through
high quality support.”***

Ransomware attacks are becoming common?

- In **2022**, according to an analysis by the cybersecurity firm Emsisoft, **45** districts reported breaches. In **2023**, that number more than doubled, to **108**
- **2023** was the worst ransomware year on record for Education: according to original ThreatDown research, the sector witnessed a staggering **70% surge** in attacks in the past year, increasing from **129** incidents in 2022 to **265** in 2023.
- These attacks are pricey too. Estimates suggest that breaches cost academic institutions upwards of **\$9** billion in 2022 alone.
- Ransomware attacks against K-12 and higher education institutions cost over **\$53 billion** in downtime between 2018 and mid-September 2023, breaching over **6.7 million** personal records around the world according to research on 561 attacks.
- In 2023, **43%** of all ransomware in education attacks in 2023 targeted Higher Ed and **36%** of attacks targeted K-12

Ransomware attacks are becoming common?

- Schools and colleges saw a record-breaking number of ransomware attacks in 2023, with 121 incidents last year compared to 71 in 2022, according to an analysis released Tuesday by Comparitech, a cybersecurity and online privacy firm.
- On average, the education sector **lost 12.6 school** days in 2023 because of ransomware attacks, slightly rising from the average downtime of 8.7 days in 2021, the report found.
- Based on the overall ransomware recovery costs reported across 26 educational institutions between 2018 and 2024, Comparitech, estimates the average cost of downtime to total **\$548,185 per day**.

Ransomware attacks are becoming common?

Powerschool

A recent report from cybersecurity news site [Bleeping Computer](#) listed the number of records stolen from the Powerschool ransom attack at more than **62 million students and teachers**.

Why Schools?

- **Sensitive Data**

- Schools store a significant amount of sensitive and personal information about students, staff, and faculty, including contact details, academic records and sometimes medical or financial information. This data is valuable, and cybercriminals can sell it on the dark web.

- **Limited IT Resources**

- Many schools or districts may have limited budgets for cybersecurity and IT infrastructure. This makes them more vulnerable to attacks, as they might lack the necessary resources to implement the right security measures and regularly update them.

- **Critical Operations Dependence**

- Schools rely heavily on digital infrastructure for various critical operations, such as online learning platforms, smart boards and communication systems. Disrupting these systems through ransomware can significantly impact daily operations and create pressure to pay the ransom to restore normalcy.

- **Potential for Quick Payments**

- In the face of a ransomware attack, educational schools may feel compelled to pay the ransom quickly to minimize disruption and ensure the continuity of academic activities. Cybercriminals are more than willing to exploit this urgency for financial gain.

Why Schools?

- **Data overload:** The sheer volume of users, data sources, devices, and applications within educational institutions is simply too much to manage. Protecting such a vast array of data points is a monumental task, often stretching resources thin.
- **IT sprawl:** Bring-your-own-device (BYOD) policies have allowed exponentially more laptops, tablets, and mobile devices to access school networks, many of which lack adequate protection.
- **Lack of cloud security:** Although 90% of schools use cloud services, just 20% dedicate any of their cybersecurity budgets to protecting cloud data. That means they lack visibility into their Google Workspace and Microsoft 365 domains and are therefore unable to detect threats and safety risks before they impact the district.
- **Backups and Configuration:** Educational institutions struggle with knowing what to backup (e.g., lack of data classification). Lack of proper segmentation of backup location(s) (e.g., AD credentials cannot access backups) were expressed. One single resource can make configuration changes to the environment. Meaning there is no oversight or “two-man rule” implemented. There was also the absence of proper testing of backups.

FIRST

1

Implement multifactor authentication [MFA]

2

Prioritize patch management

3

Perform and test backups

4

Minimize exposure to common attacks

5

Develop and exercise a cyber incident response plan

6















Create a training and awareness campaign at all levels

SECOND

Prioritize further near-term investments in alignment with the full list of CISA's Cybersecurity Performance Goals [CPGs]

What to Do?

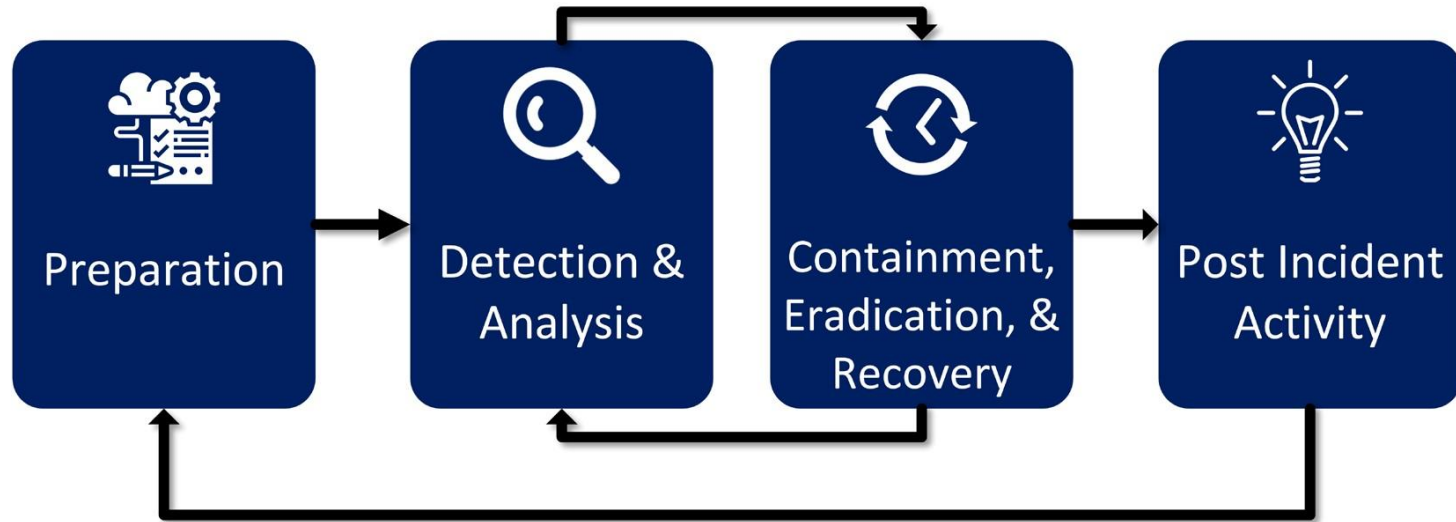
To address the security capability and expectations gap in school districts there has been an alignment for recommended cybersecurity protections that are designed to defend school districts against the most common cyber threats they face, including those identified by the Cybersecurity & Infrastructure Security Agency (CISA), the Federal Bureau of Investigation (FBI), and school cyber insurance providers.

Recommended Protection	Description
1.0 Sanitize Network Traffic to/from the Internet	
 1.1 Block malicious web content	Block access to known malicious online content
 1.2 Defend against email attacks	Protect users from email-based scams and fraud
 1.3 Segment & limit exposed services	Establish safeguards for access to critical internal and external services
2.0 Safeguard Devices	
 2.1 Restrict administrative access	Limit privileged user accounts to reduce the impact of attacks
 2.2 Apply endpoint protection	Ensure devices used for school remain safe whether accessed on or off premises
3.0 Protect Identities	
 3.1 Protect user logins	Implement multi-factor authentication (MFA) to safeguard against compromised passwords
 3.2 Improve password & account management	Prevent account compromise, sharing, and re-use—commonly responsible for data breaches
 3.3 Minimize 3rd party risk	Mitigate risks introduced by relying on vendor tools and services
4.0 Practice Continuous Improvement	
 4.1 Install security updates	Protect against known vulnerabilities through timely patching of IT systems, computers, and equipment
 4.2 Backup critical systems	Ensure continuity of operations by enacting policies to enable the timely restoration of data and systems
 4.3 Manage sensitive data	Enact policies to regularly archive and/or delete sensitive data and documents
5.0 Communicate and Collaborate	
 5.1 Train to improve cybersecurity awareness	Reinforce cyber hygiene practices and precautions to prevent cyber attacks
 5.2 Plan for cyber incidents	Prepare for cyber incidents by developing and testing an incident response plan
 5.3 Contribute to a collective defense	Share information about threats, vulnerabilities, incidents, and best practices with partners and peers

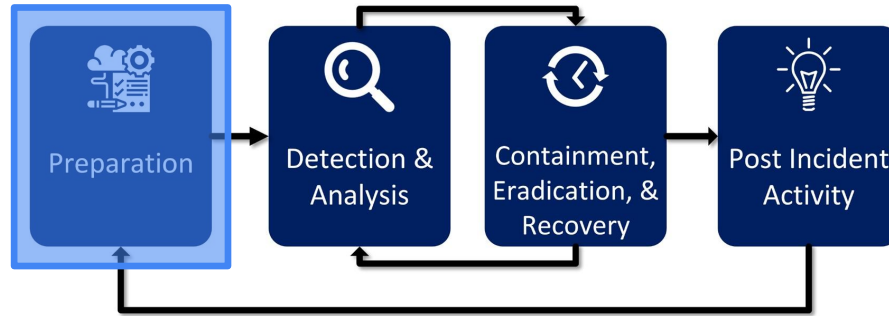
What to Do (K12 Recommendations)?

- **Defend against Phishing (Still #1)**
 - Personal Email & Computer
 - Social Engineering
- **Adopt Internal Security Control Standards**
 - NIST or CIS
- **Remote Access lockdown**
 - Eliminate VPN (if needed include MFA)
 - Least privilege access – No vendor exceptions
- **EDR – MDR – XDR**
 - SIEM overload is real
- **Vulnerability Management**
 - Patching and Updates
- **Operate with resilience**
 - *Incident Response plan*
 - Continuity of Operations
 - Segregation of Duties (SOD)
 - Immutable backups / break glass credentials

Incident Response Process



Preparation



Preparation Process

Plan Ahead

- Establish IR policies, procedures, and tools to prevent incidents.

Staff Training

- Equip staff to recognize threats like phishing or malware.

Regular Backups

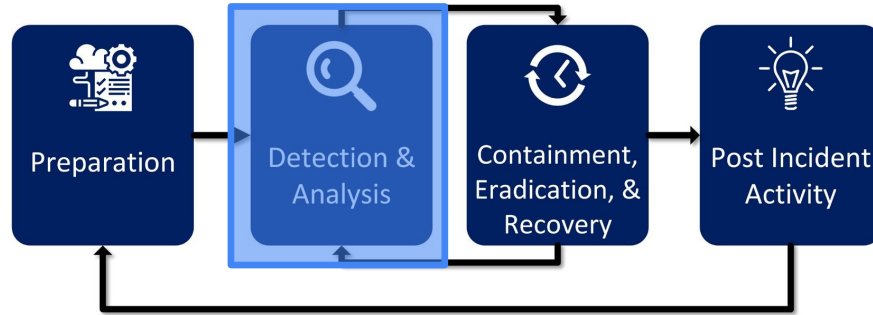
- Secure and store data offsite to recovery from any potential incident.

Establish Communication

- Clear reporting channels for faster response times.



Detection & Analysis



Detection & Analysis

Spot Suspicious Activity

- Looking for unauthorized access or unusual behavior.

Quick Reporting

- Encourage staff and students to report anything unusual.

Data Collection

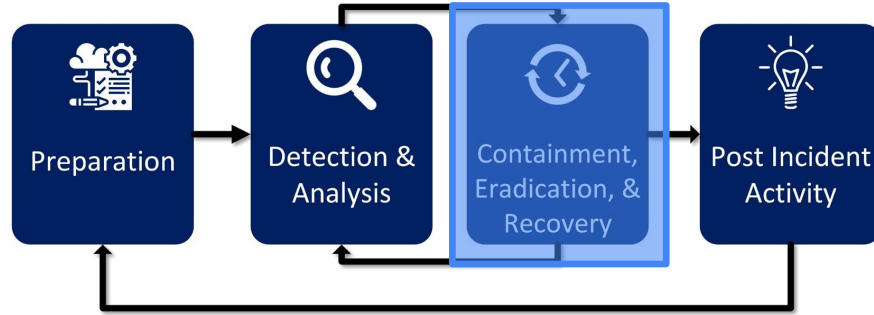
- Gathering logs from impacted systems, and details for analysis (e.g., firewall, VPN, system logs)

Classify Incidents

- Evaluate severity to guide response efforts (e.g., is a single user breach the same criticality as a business email compromise?).



Containment, Eradication & Recovery



Containment Eradication & Recovery

Containment

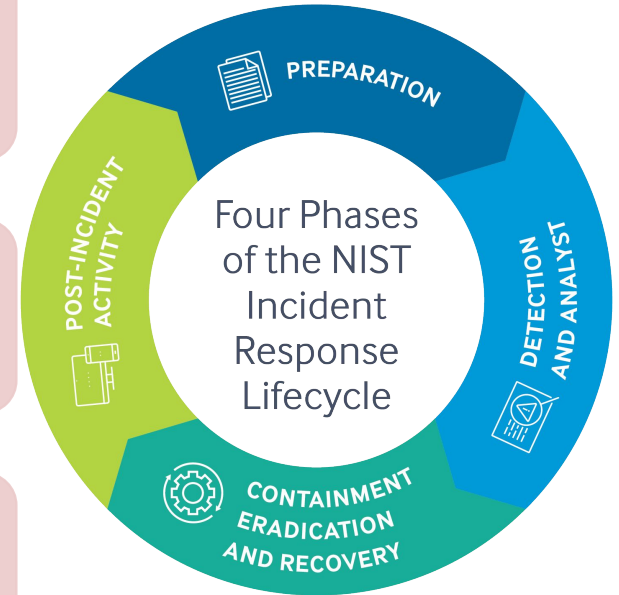
- Limit the spread by isolating affected systems or devices quickly
- Disconnect compromised devices or disable impacted user accounts
- Apply security updates or patches where needed
- Enforce password resets across the environment

Eradication

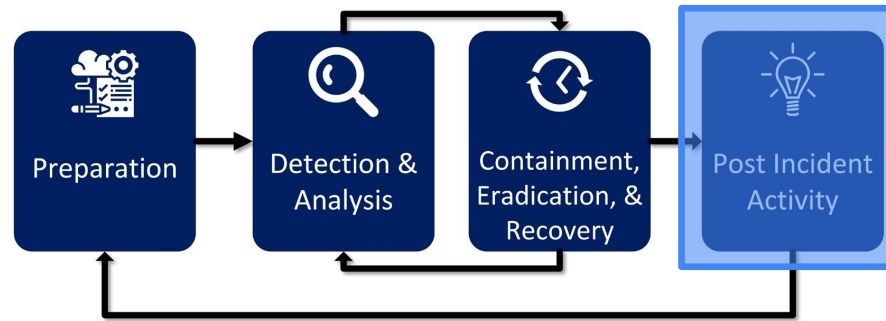
- Remove any residual files, scripts, or configurations left by the attacker via existing security tools
- Review firewall rules, network configurations, and permissions to ensure proper settings and access
- Block malicious IP addresses, domains, or C2 servers used by the attackers

Recovery

- Use clean, secure backups to restore affected systems and data
- Ensure that backups are recent, complete, and free from malware
- Gradually bring recovered systems online in a controlled manner, to avoid overwhelming the network or creating new vulnerabilities
- Prioritize critical systems and slowly reintegrate other services



Post Incident Activity



Post Incident Activity

Conduct an Incident Review

- Review the timeline of the incident, including how it was detected, contained, and eradicated
- Assess the effectiveness of the incident response efforts – what worked well and what can be improved upon
- Gather feedback across stakeholders (IT staff, administrators, teachers)

Update the Incident Response Plan

- Revise the incident response plan to reflect lessons learned during the incident.
- Modify roles and responsibilities if gaps in communication or actions were identified.

Provide Staff Training & Awareness

- Brief applicable staff on the incident and resolution to keep them informed and increase awareness of future threats.
- Emphasize the importance of timely incident reporting and remind staff how to report suspicious activity.





America's Cyber Defense Agency

NATIONAL COORDINATOR FOR CRITICAL INFRASTRUCTURE SECURITY AND RESILIENCE



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U.S. DEPARTMENT OF COMMERCE

Grand Island Public Schools

IT Rules & Procedures 4640-001

Cybersecurity Incident Response Directive

1. Introduction and Purpose

a. Statement of Authority

In accordance with the Grand Island Public Schools (GIPS) Board of Education policy 4640 - Information Technology Management, the GIPS Board of Education delegates the Superintendent, the Chief Information Officer or a designee to make and implement rules and procedures as deemed necessary to protect and administer the district's information management program. The GIPS Board of Education bestows the necessary authority for the Cybersecurity Incident Response Team (CIRT) to perform the duties described in the associated Cybersecurity Incident Response Plan (CIRP). The GIPS Superintendent will be the executive sponsor providing the CIRT the authority to act.

Grand Island Public Schools

IT Rules & Procedures 4640-001

Cybersecurity Incident Response Directive

1. Introduction and Purpose

a. Statement of Authority

In accordance with the Grand Island Public Schools (GIPS) Board of Education policy 4640 - Information Technology Management, the GIPS Board of Education delegates the Superintendent, the Chief Information Officer or a designee to make and implement rules and procedures as deemed necessary to protect and administer the district's information management program. The GIPS Board of Education bestows the necessary authority for the Cybersecurity Incident Response Team (CIRT) to perform the duties described in the associated Cybersecurity Incident Response Plan (CIRP). The GIPS Superintendent will be the executive sponsor providing the CIRT the authority to act.

b. Overview

Cybersecurity incidents are an inevitable consequence of today's interconnected and increasingly digital world. To effectively react to a cybersecurity incident, organizations need to act prior to an incident occurring by developing an incident response capability. Cybersecurity incident response acts as a component of the organization's information technology management program and overall cybersecurity strategy. Despite the technical defenses of GIPS and its procedural controls, incidents will occur. As a result, the objective of an effective and robust incident response capability within GIPS is to provide a repeatable framework for rapidly identifying, containing, and eradicating detected threats, and recovering from an incident as rapidly as possible.

c. Purpose

The purpose of this directive is to ensure that information security events, and weaknesses associated with information systems, are handled in a timely manner and allow corrective action to be taken.

This directive governs the actions required for reporting and responding to security incidents involving GIPS's information assets. The directive is provided to ensure effective and consistent handling of such events in order to limit any potential impact to the confidentiality, availability, and integrity of GIPS's information assets.

Note: this directive is not intended to provide a substitute for legal advice and approaches the topic from a security practices perspective.

d. Scope

This directive applies to all GIPS employees, partners, business associates, vendors, contractors, student teachers, and interns that handle GIPS information, or use GIPS's IT assets, and to any incident as defined within this document.

If the event or incident involves GIPS owned data residing on non-GIPS owned networks or assets, incident response directive elements established in contractual agreements shall serve as an extension to this directive.

e. Framework Alignment

GIPS has adopted the Incident Response principles established in NIST SP 800-61 Rev. 2 "Computer Security Incident Handling Guide" as the official framework for this security directive.

2. Priorities

a. Default Organizational Priorities

The priorities listed below provide GIPS personnel with initial guidelines for responding to incidents. Personnel shall consider these priorities, ordered from the highest priority to the lowest, when determining an incident severity level.

Priority One: Protect human life and safety.

Priority Two: Protect critical business operations, highly sensitive data, systems, and networks.

Priority Three: Protect the reputation of GIPS with its stakeholders, customers, vendors, business partners and the public.

Priority Four: Protect other business operations, sensitive data, systems, and networks.

Priority Five: Restore business operations to a secure environment as quickly as possible with minimal or no impact to forensic evidence.

Priority Six: Determination of root cause and indicators of compromise related to the incident.

At times, there may be contention between investigating the incident and restoring systems and services. Leadership will ultimately set the balance between completing root cause analysis and restoring normal operations, and these decisions will be informed by the actions of the CIRT. All involved parties should be aware that, without complete root cause analysis, the scope and impact of an incident may not be completely understood, and the risk that the same incident may occur again is increased.

b. Priority of Work

Activation of the Cybersecurity Incident Response Team (CIRT) and CIRT directed actions will take priority over normal job functions. The CIRT is mandated, when needed, to leverage GIPS's resources to provide 24x7 coverage to respond to a security incident.

c. Confidentiality

The CIRT team members will, in the course of their duties, be exposed to highly sensitive information and all members of the CIRT will treat all information associated with an incident as confidential and will not disseminate, discuss, or otherwise disclose confidential information.

If any information can or should be shared outside of the CIRT, GIPS's Breach Consultant or Legal Council will provide guidance to the CIRT as to which information may be shared, who it may be shared with, and the process with which to share it.

d. Goals and Objectives

The organizations incident response capability will minimize the loss of availability, financial, data loss, and organization reputation resulting from cybersecurity related incidents by meeting the following goals:

- Creation and maintenance of an associated incident response plan and playbooks used to guide the organization through the detection & analysis, containment, eradication, and recovery phases of a cybersecurity related incident.
- Establishment of a trained, cross-functional incident response team that will execute defined incident response playbooks and will serve as the focal point for all incident management and incident communication activity.
- Development of incident nomenclature and procedures that will be leveraged to appropriately guide response activities and serve as a key for incident escalation and communication.
- Development of an incident communication plan that will ensure timeliness of communication to impacted parties and to various incident reporting agencies.

3. Cybersecurity Incident Response Team (CIRT) Charter

a. Introduction

GIPS Information Technology (IT) systems are fundamental to business operations and any problem affecting IT resources can quickly impact the business. Responding efficiently and effectively to security incidents is crucial for minimizing risks to the business and to GIPS customers and business partners.

A trained, cross-functional incident response team will be established to execute the incident response plan. The team will have assigned roles within the incident response process and will be provided adequate training to ensure execution of assigned roles.

In accordance with the execution of assigned incident response duties, key members of the incident response team will be granted authority needed to achieve incident response objectives up to and including removing potentially compromised systems and applications from service, disabling network connectivity to potentially compromised network areas, and review of network, system, or user information that may be considered sensitive.

This directive charters the CIRT to respond to cybersecurity incidents in accordance with the associated Cybersecurity Incident Response Plan (CIRP).

b. Responsibilities

All covered GIPS employees or business partners who utilize GIPS IT resources are responsible for adhering to this directive and with any additional Incident Response requirements based on the assigned responsibilities defined below, and in the organization's Cyber Incident Response Plan (CIRP).

Role	Definition
Chief Information Officer	GIPS's Chief Information Officer , is assigned the responsibility for the continued development, implementation, operation, and monitoring of the Cybersecurity Incident Response Plan.
Incident Commander (IC)	<p>Reporting to the Chief Information Officer, the Incident Commander is responsible for leading the efforts of the organizations Cybersecurity Incident Response Team (CIRT) and coordinates activities between all respective groups. The acting IC is responsible for activating the CIRT and managing all parts of the IR process, from detection and analysis, containment, eradication, recovery, and finally post-incident activity.</p> <p>The IC acts as a liaison between the CIRT, executive leadership and other stakeholders. The IC or their delegated representative is responsible for ensuring all stakeholders receive all information they will need to make informed business decisions in a timely manner.</p>

Cybersecurity Incident Response Team (CIRT)	Reporting to the IC, the CIRT is composed of representatives from IT, security, applications, and other business areas. Members of a CIRT are responsible for analyzing, containing, eradication, and providing recovery services in the event of a cybersecurity incident.
Covered Personnel	Covered personnel have the responsibility to report information technology security incidents, software errors or weaknesses, or other issues in accordance with the organization’s information security standards and processes.
Third Parties	Third party service providers must provide Incident Response plans and capabilities that meet GIPS’s requirements.

4. Cybersecurity Incident Response Plan (CIRP)

a. Cybersecurity Incident Communication Plan

Timely and accurate communication to affected parties and external parties (if applicable) is a critical objective of GIPS’s incident response capability. If during the execution of the CIRP, the CIRT becomes aware there has been a data breach or other reportable incident, the team will escalate to the appropriate level of leadership and execute the incident communication plan outlined in the associated CIRP. The communication plan is derived from internal regulatory directive, applicable cybersecurity legislation, regulatory standards, and cybersecurity best practices.

The communication plan needs to include requirements for when out-of-band communication methods should be utilized. For example, if the detection & analysis of the incident demonstrates the primary email and telephony system are compromised, an out-of-band-communication method needs to be utilized to ensure the threat actor does not learn of proposed containment and eradication methods and plans.

b. Cybersecurity Incident Escalation Plan

If an electronic or physical security incident is suspected to have resulted in the loss of third-party or client data, follow applicable regulations and/or industry breach disclosure laws and append the regulations to this directive.

All application leadership and staff are responsible for identifying a loss which may require notification of employees, customers, vendors, or other business partners.

Additionally, all applicable vendor, client, and customer agreements that require notification of a breach must be followed.

The incident commander will ensure the appropriate level of management is notified in a timely manner based on escalation procedures outlined in the CIRP. Incident escalation will be based on incident severity and incident classification and will include escalation to senior leadership, legal counsel, and other stakeholders as appropriate. All escalation points will be captured in the incident timeline and include any specific guidance directed by senior leadership.

In addition, incidents should be reported to the FBI's Internet Crime Complaint Center (IC3), unless otherwise advised against by legal counsel. Reporting to the FBI's IC3 provides information that is analyzed for investigative and threat intelligence purposes to law enforcement.

Voluntary information sharing / notification should also be considered with external parties to facilitate broader cyber security threat intelligence sharing.

5. Incident Tracking

Maintaining accurate records about each incident including impacted systems, incident status, and other pertinent information, is required for forensics, evaluation of incident details, trends, and handling efficacy. Incident information can be obtained from a variety of sources including incident reports, CIRT team members, audit monitoring, network monitoring, physical access monitoring, and user/administrator reports.

A formal follow-up report shall be created upon incident resolution by those directly involved in addressing the incident which contains the following:

- Name of Incident Commander, primary incident handler or point of contact
- The incident detection, reporting, and occurrence times
- Incident type and severity
- Impacted users, systems, locations, and network ranges
- System descriptions including hardware, OS, and applications
- Type of information processed
- Incident description
- Artifacts collected during response
- Incident resolution status
- Damage assessment, including any data loss or corruption
- Any internal or external resources used in the response
- Any tools and documentation used by responders
- Detection and analysis efforts and findings
- Containment and eradication strategies and techniques used
- Containment monitoring techniques used

- Recovery strategy and techniques used
- Root cause and lessons learned

6. Non-Compliance

Non-compliance could expose GIPS to significant losses and possibly civil and criminal penalties.

Non-compliance could have a serious and negative impact on GIPS's brand reputation. An employee found to have violated this directive may be subject to disciplinary action, up to and including dismissal.



Quote No. Q-00656060
Ref. No. Grand Island - FortiGate 2601F-FortiAnalyzer 1000G – 5 Years

Date 1/23/2025
Exp. Date 2/22/2025

Sterling Account Manager

Angie Sexton
303 Centennial Dr
North Sioux City, SD 57049
P: (605) 242-4037
F: (605) 242-4001
angie.sexton@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 Net 30	FOB Destination	Contract Open Market	Estimated Lead Time 60 Business Days ARO
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Line No.	QTY	Part Number	Description	Unit Price	Extension
1	1	FAZ-1000G-BDL-466-60-2	FortiAnalyzer-1000G Hardware plus FortiCare Premium and FortiAnalyzer Enterprise ProtectionFortinet, Inc. - FAZ-1000G-BDL-466-60	\$102,540.64	\$102,540.64
2	2	FG-2601F-BDL-950-60	FortiGate-2601F Hardware plus FortiCare Premium and FortiGuard Unified Threat Protection (UTP)Fortinet, Inc. - FG-2601F-BDL-950-60	\$132,663.83	\$265,327.66
3	1	FC-10-F26F1-189-02-12	FortiGate-2601F 1 Year FortiConverter Service for one time configuration conversion serviceFortinet, Inc. - FC-10-F26F1-189-02-12	\$2,026.81	\$2,026.81

TOTAL \$ 369,895.11

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

8" CONCRETE PAVEMENT		
STATION TO STATION	SIDE	SQ. YDS.
119+82 - 120+25	LT. & RT.	903

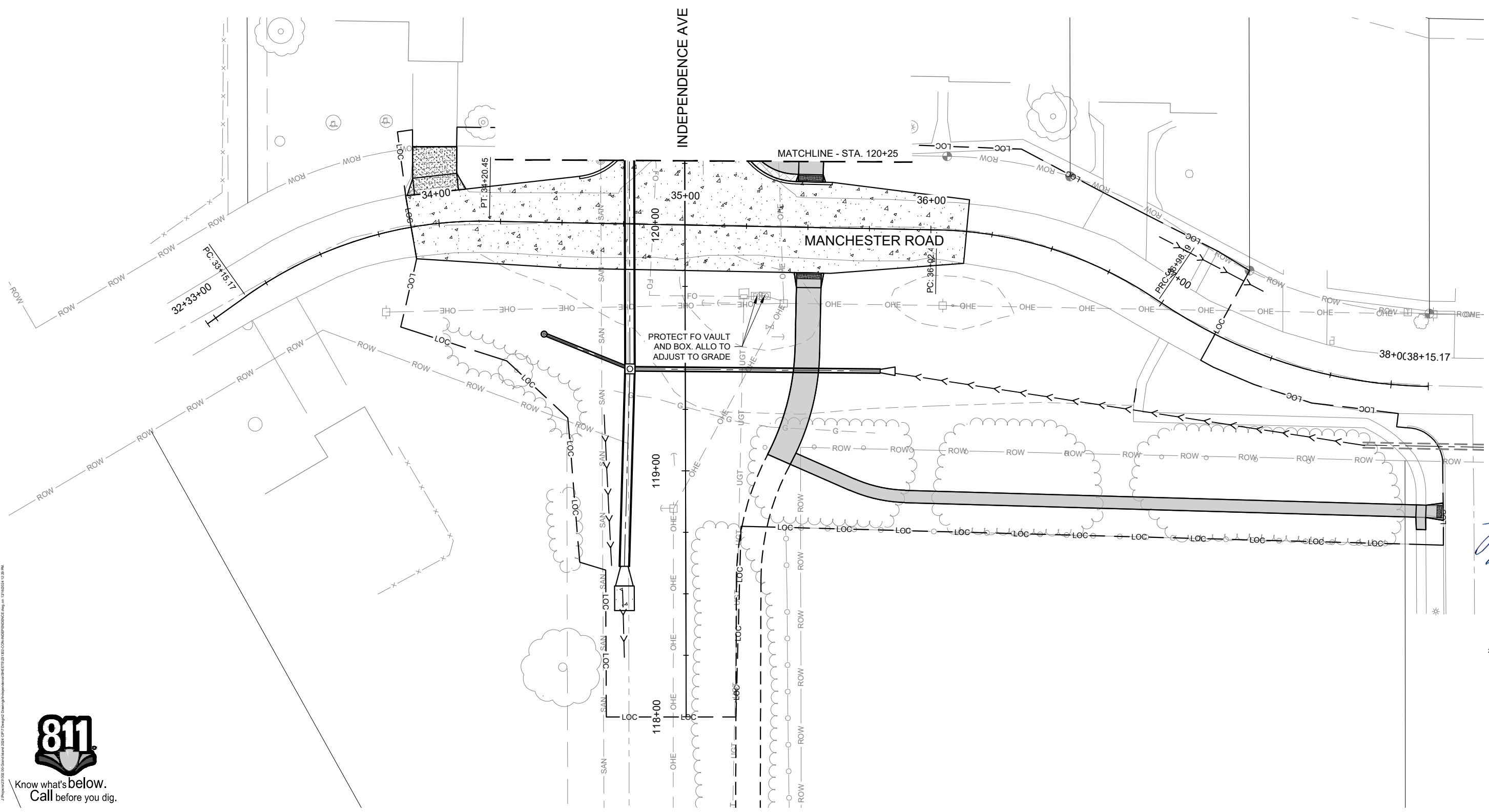
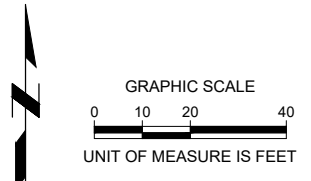
6" CONCRETE DRIVEWAY		
STATION TO STATION	SIDE	SQ. YDS.
33+89 - 34+11	13' LT.	39

6" CONCRETE TRAIL		
STATION TO STATION	SIDE	SQ. FT.
35+33 - 35+57	19' LT.	100
35+45 - 35+57	19' RT.	792

6" IMPRINTED CONCRETE		
STATION TO STATION	SIDE	SQ. FT.
35+28 - 35+46	19' LT.	49

DETECTABLE WARNING PANEL		
STATION	SIDE	DETECTABLE WARNING PANEL SQ. FT.
35+51	19' RT.	20
35+51	19' LT.	20
38+22	50' RT.	10

5" CONCRETE SIDEWALK		
STATION TO STATION	SIDE	SQ. FT.
35+45 - 38+22	106' RT.	1363



2024
INDEPENDENCE AVENUE IMPROVEMENTS
MANCHESTER ROAD TO CAPITAL AVENUE
PROJECT NO. 2023-P-10
GRAND ISLAND, NEBRASKA

CONSTRUCTION
INDEPENDENCE AVENUE



PROJECT NO.	231302
DATE	12/16/2024
DRAWN BY	PEB
FILE NAME	231302-CON-INDEPENDENCE.dwg
FIELD BOOK	GRAND ISLAND #17
FIELD CREW	AP / CW
SURVEY FILE NO.	SV-231302
PLAN IN HAND INITIALS	RCK
DATE	07/18/24
70 PERCENT REVIEW INITIALS	JCO
DATE	12/09/24
REVISIONS	

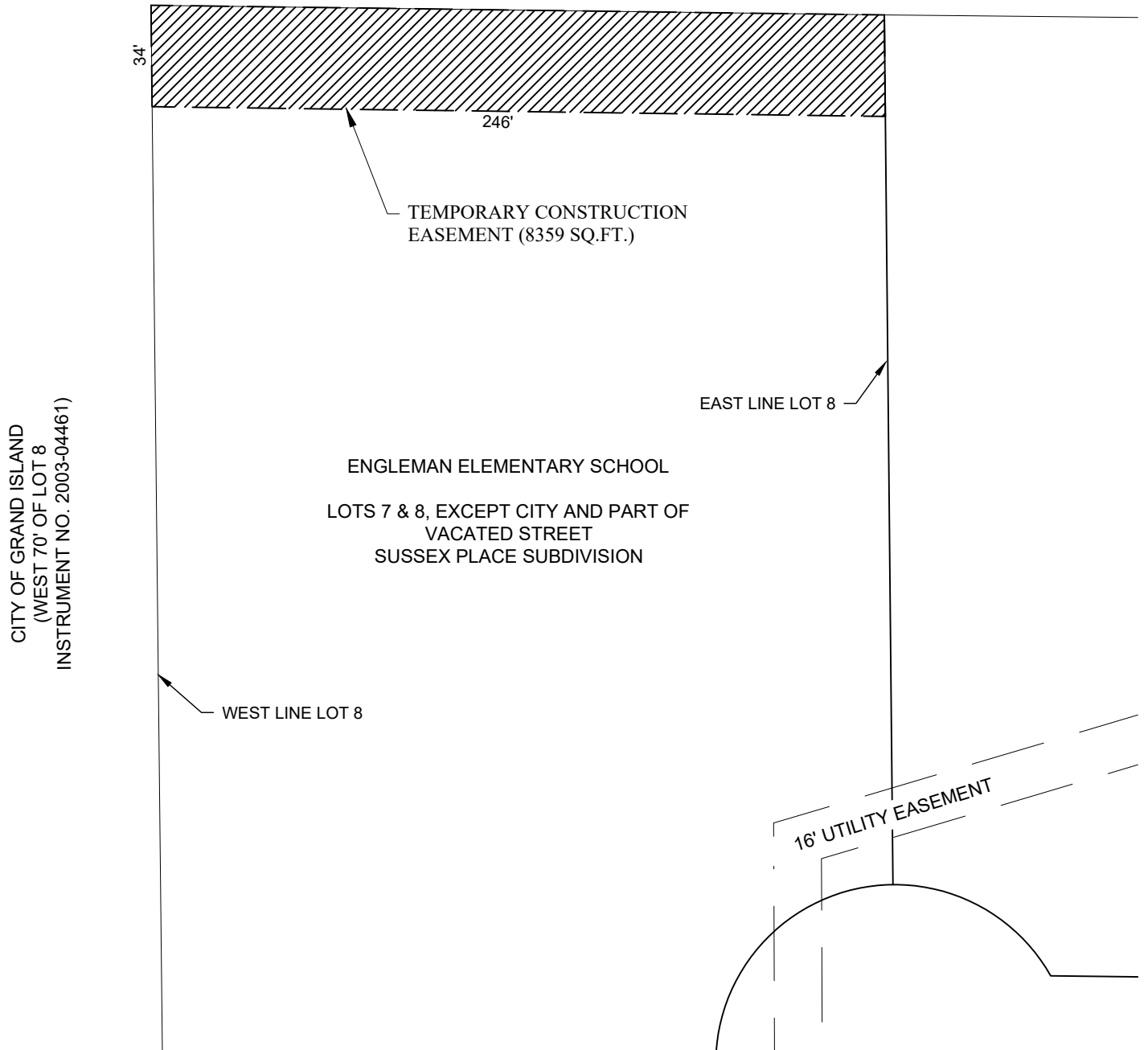
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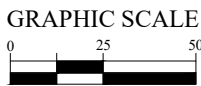
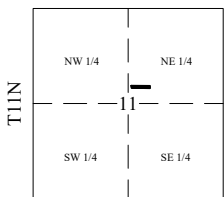
TEMPORARY CONSTRUCTION EASEMENT EXHIBIT

HALL COUNTY
(NORTH 60 FEET OF LOTS 7 & 8
INSTRUMENT NO. 81-001274)



VICINITY SKETCH

HALL COUNTY
NEBRASKA
R10W



TEMPORARY CONSTRUCTION EASEMENT DESCRIPTION:

THE SOUTH 34 FEET OF THE NORTH 94 FEET OF LOT 8, SUSSEX PLACE SUBDIVISION, EXCEPT THE WEST 70 FEET THEREOF, IN THE CITY OF GRAND ISLAND, HALL COUNTY, NEBRASKA, CONTAINING 8359 SQUARE FEET, MORE OR LESS.

NOTE: ALL BEARINGS ARE ASSUMED.

LEGEND

- MONUMENT FOUND
- MONUMENT SET
- CALCULATED POINT
- D DEEDED DISTANCE
- G GOVERNMENT DISTANCE
- M MEASURED DISTANCE
- P PLATTED DISTANCE
- R RECORDED DISTANCE
- TEMPORARY CONSTRUCTION EASEMENT AREA

DATE	12/5/2024
SCALE	1" = 50'
DRAWN	MLD
JOB NO.	231302
FIELD BOOK	GRAND ISLAND #17
FIELD WORK	AP/CW
SHEET	1 OF 1
FILE NO.	
TRACT 2	



800.723.8567
Wahoo, NE 402-443-4661
www.jeo.com

RIGHT OF ENTRY AGREEMENT

Project Name: 2024 Independence Avenue Improvements
Project No. 2023-P-10

Tract No.: 2

THIS AGREEMENT entered into this _____ day of _____, _____, by and between GI School Dist 30, hereinafter called the “Grantor” and the CITY OF GRAND ISLAND, NEBRASKA, hereinafter called the “Grantee”, whether one or more.

WHEREAS, the Grantee is in the process of making roadway improvements for the Independence Avenue Improvements – Manchester Road to Capital Avenue Project and appurtenances thereto, and the Grantee needs the right to enter upon the Grantor’s property for the purpose of beginning and conducting construction activities.

Upon execution of this Agreement, the Grantee, its agents, employees and all persons contracting with the Grantee and their employees, may make entry upon said premises on or after January 01, 2025. Such entry shall include the right to perform project construction, grading, driveway reconstruction, and perform other activities necessary to construct said project.

This Right of Entry Agreement terminates thirty (30) days after the improvement is completed and is granted upon the condition that the Grantee will cause the area disturbed under this easement to be restored upon completion of construction.

NOW THEREFORE, the Grantor hereby grants to the Grantee the right to enter upon the following described real estate:

SEE ATTACHED EASEMENT EXHIBIT

That said Grantor for himself, itself or themselves and his or their heirs, executives, administrators and assigns, does or do confirm upon said Grantee and its assigns, that he, they or it is or are Grantors of the above described property and that he, they or it has or have the right to grant and convey this Right of Entry in the manner and form aforesaid and that he, they or it will and his or their heirs, executives, administrators and assigns shall warrant and defend this Right of Entry to said Grantee and its assigns against the lawful claims and demands of all persons.

It is further understood that this agreement shall in no way constitute a waiver of any lawful claims for the value of the Grantor’s property to be acquired. No claim for damages for wrongful entry or trespass shall be made by the Grantor against the Grantee on the Real Property which is the subject of this Agreement.

GRANTOR(S):

GI School Dist

CITY OF GRAND ISLAND, NEBRASKA

Representative

4350 CORPORATE CREDIT CARDS

The Grand Island Public Schools recognizes the need to provide staff and Board members with alternative methods of payment for legitimate, approved district related expense. As such a corporate credit card shall be made available to staff authorized by the Superintendent or designee.

The **Chief Financial Officer** ~~Executive Director of Business~~ is authorized to establish procedures for credit card usage (4350.1 and 4350.2).

Policy Adopted: 02/10/2005

Policy Revised: 07/13/2015

Policy Revised: ??/??/????

~~4350.1 Administrative Procedures for Policy 4350 & Employee Usage Agreement~~

- ~~1) Every authorized card holder shall be responsible for all charges against the credit card until charges have been duly authenticated and approved for payment as representing valid and acceptable charges and expenditures.~~
- ~~2) The credit card shall not be used in such a way as to circumvent other purchase policies and procedures of the Board or other district and governmental regulations.~~
- ~~3) Conference expenses authorized to be charged to credit cards will only include registration, food, lodging and transportation.~~
- ~~4) When an authorized user purchases meals at a meeting or gathering, the user shall provide the following information on the back of the customer copy:
 - ~~a) Purpose of the meeting;~~
 - ~~b) Date and time;~~
 - ~~c) Individuals for whom meals were provided.~~~~
- ~~5) The customer copy of all credit card charges and supporting documentation shall be forwarded to the appropriate office within ten calendar days. The appropriate administrator is responsible for assuring that the proper district budget account number is written on the customer copy.~~
- ~~6) Individuals who fail to provide adequate documentation for expenditures or who have unauthorized items included on the credit card billing will be billed for non-allowed expenses.~~
- ~~7) The **Chief Financial Officer** Director of Business is authorized to establish guidelines for use of the credit cards for purchases of goods and services from local vendors. Use of the credit card will be limited to situations where a purchase order is not acceptable, the goods and services are needed quickly, or the dollar amount of the purchase is small enough that a significant savings would not be realized through competitive bidding.~~
- ~~8) All credit card users must sign a Corporate Credit Card Employee Usage Agreement (attached).~~

4350.2 Corporate Credit Card Employee Usage Agreement

Cardholder Implementation Form\Employee Usage Agreement

Your participation in the Visa Corporate Credit Card (hereinafter 'card') is a convenience that carries responsibilities. Although the card is issued in your name, it should be considered Grand Island Public Schools (hereinafter 'District') property and should be used within a prudent 'professional judgment' standard. Your signature below verifies that you understand the card guidelines, agree to comply with them, to be bound by the terms and conditions as outlined below, and by Board policy, administrative procedures, and business office procedures regarding the use of the card.

1. The card is provided to District employees based on their need to purchase business related goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.
2. The card is for business related purchases only. *The card shall not be used for personal or for any other non-district purposes whatsoever.*
3. Improper use of the card can be considered misappropriation of District funds which may result in disciplinary action, up to and including termination of employment.
4. You are the only person entitled to use the card and are responsible for all charges made against the card.
5. Honest inconsequential improper use of the card (you make an honest error) that is brought to the attention of the ~~Chief Financial Officer~~ Director of Business and quickly remedied will not be considered misappropriation of District funds, but may result in temporary suspension of card usage.
6. All charges are billed and paid directly by the District. Personal payments to the account are prohibited.
7. Cardholders are expected to comply with internal control procedures in order to protect District assets. This includes keeping receipts, reconciling card monthly statements and following proper card security measures.
8. Cardholders are responsible for reconciling their card monthly statement and resolving any discrepancies by contacting the supplier first, then the bank, and finally the business office.
9. A lost or stolen card should be reported immediately by telephone to First Bankcard Customer Service at (1-800-477-4941) and the Business Office at (308) 385-5900 x144.
10. A cardholder must surrender the card upon termination of employment (i.e. retirement or voluntary/involuntary termination). At this point, no further use of the card or account is authorized.
11. ALL transactions processed on a District card are subject to examination by internal and external auditors.

Cardholder Signature _____ Date _____

Type or print name above _____

Program Administrator Signature _____ Date _____

4410 AUDITS

In addition to ~~regular audits performed by the State Auditor's Office and by state and federal officials in relationship to specialized projects of this district,~~ the books and accounts of the district shall be audited by an independent certified public accountant in conformance with prescribed standards and legal requirements. The certified public accountant shall be selected by the Board of Education and shall perform the audit annually. In ~~the event~~ **addition,** ~~upon termination of employment~~ **termination of the Chief Financial Officer** ~~an Executive Director of Business,~~ the Board of Education **may determine the necessity** ~~shall make a determination regarding the advisability of an~~ **additional** audit.

The **annual** audit, ~~when completed,~~ shall be presented to the Board of Education for **review, accepted,** ~~and placed in the district's permanent records~~ **examination.**

~~It shall be the policy of this Board of Education that the books and~~ **The district's** financial records shall be **accessible** ~~completely open to all parties with cause for review and examination.~~

Legal Reference: Neb/ Statute 79-1089
 NDE Rule 1

Policy Adopted: 10/04/1976
Policy Revised: 11/14/1994
Policy Revised: 07/13/2015
Policy Revised: ??/??/????

4420 FINANCIAL REPORTS AND STATEMENTS

~~The~~ Grand Island Public Schools Board of Education Facilities and Finance Committee shall receive monthly financial statements showing the financial condition of the school district as of the last day of the preceding month. Such statements will reflect obligations accrued as well as those already paid. Such other financial records as may be determined necessary by either the Board of Education or the administration shall be presented as needed periodically.

The accounting system used shall conform with the requirements of the State Department of Education and to good accounting practices, providing for the appropriate separation of accounts, funds, and special moneys.

~~The district administration shall also be responsible for pupil accounting and shall report enrollment and attendance as required in the State of Nebraska.~~

Policy Adopted: 10/04/1976
Policy Reviewed: 09/20/1999
Policy Revised: 07/13/2015
Policy Revised: ??/??/????

4443 VENDOR RELATIONS

Suppliers of goods and services are important to the district. Functions of pricing and vendor/contractor selection must be carried out objectively and ethically. Therefore:

- 1) Employees who are not authorized to negotiate purchases will not indicate district preferences to any vendor/contractor for any product or service.
- 2) Employees who are authorized to participate in purchasing decisions and/or negotiate with vendors/contractor and Board Members:
 - a) should courteously decline any gift or favor that might be expected to influence conduct;
 - b) will not perform any work or service for remuneration for a vendor/contractor except as disclosure of conflict of interest;
 - c) will not give preferential treatment to friends, relatives, or former district employees; and
 - d) will not disclose information about bids or other confidential matters not approved for general release.
- 3) When a situation does occur that could be construed as a conflict of interest, the contractor/vendor will provide a disclosure statement. Board members will not participate in vendor decisions which could be construed as a conflict of interests.

Copies of this policy shall be made available to vendors/contractors.

Related Policies: 4440–Purchasing Authority
 4441–Bidding Requirements

Policy Adopted: 10/04/1976
Policy Revised: 11/02/1998
Policy Revised: 07/13/2015
Policy Reviewed: ??/??/???

4451 AUTHORIZED SIGNATURES

~~The~~ Grand Island **Public Schools'** Board of Education designates the individuals holding the following positions as the official names to be on record with financial institutions for all district bank accounts as "Authorized Signers" for purposes of conducting district business; Superintendent, President of the Board of Education, Secretary of the Board of Education, and the **Chief Financial Officer** ~~Executive Director of Business~~.

Policy Adopted: 01/11/2007

Policy Revised: 07/13/2015

Policy Revised: ~~??/??/????~~

4570 COMMERCIAL ADVERTISING IN SCHOOLS

PURPOSE

The Grand Island Public Schools (District) recognizes that businesses and other for-profit organizations provide service, information and materials which are of value in advancing student education, and that the resources the District may derive from commercial advertising will benefit the District, its schools and students.

DEFINITION

“Commercial advertising agreement” refers to, but is not limited to, any agreement with any business, corporation, or for-profit organization whose primary purpose is the sale of its goods or services, including advertisements for food or drink products, the placement of names, logos or advertising messages on District property, electronic marketing, commercially sponsored educational materials, commercially sponsored programs and activities, commercially sponsored incentive programs and commercially sponsored fundraising.

OPPORTUNITIES FOR MARKETING

District opportunities for marketing activities include, but are not limited to: fixed signage; banners; District publications; television and radio broadcasts; athletic activities; District or school projects; individual school publications (when not in conflict with current contracts); posting of participating sponsors on District or school Web pages; marquees (electronic or non-electronic); sponsor provided promotional materials such as T-shirts, calendars, cups or other such items as giveaways for District or school related activities; and sponsorship of events such as athletic tournaments, music competitions, school plays or other activities where it is allowed under state and/or national rules.

THE BOARD'S DISCRETIONARY POWERS

Commercial advertising on District property must support the District's mission, be consistent with District policies and administrative procedures, and must not in any way compromise the educational programs or reputation of the District or its schools. Advertising shall only be allowed on District property with the approval of the Board of Education and pursuant to the Board of Education's direction concerning the time, place and manner for advertising.

GUIDELINES FOR COMMERCIAL ADVERTISING

1. Advertising shall not be approved for venues where it is principally directed at students.
2. Advertising may be allowed in venues where it is principally directed at members of the public.
3. Commercial sponsorship of activities or programs is preferred over direct advertising of goods or services.
4. Any advertising by electronic means, including Internet and Web sites, must not link directly to another site that contains advertising.
5. Any modification of plant, facilities or property for advertising shall be minor.
6. The names or logos of the Grand Island Public Schools, the names or images of Board of Education members, and the names or images of students, staff or facilities shall not be used for any advertising. The acceptance of an advertisement shall not constitute or imply approval and/or endorsement of any product, service, organization or activity by the Grand Island Public Schools.
7. Advertising in commercially sponsored educational materials, programs, activities or fundraising should affirm high standards of student achievement and student conduct.

GRAND ISLAND PUBLIC SCHOOLS

RESTRICTIONS ON COMMERCIAL ADVERTISING

Commercial advertising shall not:

1. Be false, misleading or deceptive;
2. Discriminate against, demean, harass or ridicule any person or group of persons;
3. Be libelous, slanderous or defamatory;
4. Promote hostility, disorder or violence;
5. Promote the use of drugs, intoxicating liquor, tobacco, firearms or gambling;
6. Contain obscene, profane, lewd or sexual material;
7. Inhibit the functioning of the District or its schools;
8. Be inconsistent with the District's mission, integrity, image or values;
9. Promote or oppose the candidacy of any candidate for election, or the adoption of any public question submitted at any general, county, municipal or school election;
10. Promote or oppose any religious or political viewpoint; or,
11. Display topics that are inappropriate for school age children.

USE OF SCHOOL DAY

No agreement for commercial advertising shall limit or impair the Board of Education's authority and responsibility, or the authority or responsibility of administrators and teachers, to determine the information and curriculum to be presented to students during the school day.

BOARD APPROVAL OF COMMERCIAL ADVERTISING

Any proposed commercial advertising agreement with any business, corporation, for-profit organization, or other organization or individual whose primary purpose is selling goods or services is subject to the approval of the Board of Education **or their designee**.

Policy Adopted: 03/14/2013

Policy Revised: ??/??/????



Grand Island Public Schools Foundation
Notes for Board of Education
2-13-25

1. We are in the best season of the year, Scholarship Season!! The deadline for the GIPS Foundation online scholarship application was February 5th. In addition to being user friendly for students, the web-based data also allows the Foundation to revise and perfect the scholarship review process. The review process will involve approximately 100 volunteers. Reviewers do not see personal data as student applicants are assigned a number. Volunteer reviewers start training the last week of February will be busy during the following three weeks. Let us know if you would like to be part of this review. 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. Contact the GIPS Foundation at 308-385-5525
2. The Foundation is also gearing up for the 2025 Annual Staff and Board campaign, kickoff will be April 1, 2025. We have set some amazing goals for 2025 campaign. Terry & Joel Wiegand are our 2025 Campaign Chairs.
3. Other action items on the Foundation Board's Agenda this month include the following: 2025 Scholarship Offer and Award Plan. Approve 2025 Scholarship Reviewers
4. The 2024 GIPS Foundation Impact Report is now available on GIPSFoundation.org