

GIPS BOE Regular Meeting  
Monday, March 17, 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. Bid Proposals as submitted
  - 3.5. Staff Adjustments as submitted
  - 3.6. MOU, Agreements, and Contract Renewals
    - 3.6.1. GO Educationally Based Services
    - 3.6.2. Instructional Coaching Group
  - 3.7. Treasurer's Report as submitted
  - 3.8. Approval of Agenda as submitted
4. SPECIAL RECOGNITION
  - 4.1. GIPS Winners from the 2025 Hall County Spelling Bee  
**Speaker(s):** Mr. Mitchell Roush
  - 4.2. GISH Boys & Girls Wrestling 2025 State Champions  
**Speaker(s):** Mr. Chris Ladwig
5. REQUESTS TO ADDRESS THE BOARD  
**Speaker(s):** Board President
6. INFORMATION ITEMS
  - 6.1. FiT Update  
**Speaker(s):** Dr. Summer Stephens and Mrs. Christine Ostermeyer
  - 6.2. Formation and Approval of the Committee to Rename the Facility Currently Named "Success Academy"  
**Speaker(s):** Mr. Mitchell Roush
  - 6.3. Policy
    - 6.3.1. 4530 FACILITY FINANCE PROGRAM  
**Speaker(s):** Mr. Matt Fisher
    - 6.3.2. 4552 SELECTION OF ARCHITECT  
**Speaker(s):** Mr. Matt Fisher
    - 6.3.3. 4553 CONTRACTOR'S FAIR EMPLOYMENT CLAUSE  
**Speaker(s):** Mr. Matt Fisher
    - 6.3.4. 4561 PROCEDURES FOR ACQUISITION OF SCHOOL SITES  
**Speaker(s):** Mr. Matt Fisher
    - 6.3.5. 4610 SCHOOL PROPERTIES DISPOSAL  
**Speaker(s):** Mr. Matt Fisher

6.3.6. 4620 REQUESTS, DONATIONS, AND GIFTS

**Speaker(s):** Mr. Matt Fisher

6.3.7. 4630 GRAND ISLAND PUBLIC SCHOOLS FOUNDATION

**Speaker(s):** Mr. Matt Fisher

7. ACTION ITEMS

7.1. 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

7.2. Security Camera Upgrade Proposals

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

7.3. Formation and Approval of the Committee to Rename the Facility Currently  
Named "Success Academy"

**Speaker(s):** Mr. Mitchell Roush

7.4. 4321 GATE RECEIPTS AND ADMISSIONS

**Speaker(s):** Mr. Matt Fisher

7.5. 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES

**Speaker(s):** Mr. Matt Fisher

7.6. 4330 IMPRESSED FUNDS ACCOUNT

**Speaker(s):** Mr. Matt Fisher

7.7. 4340 CASH IN SCHOOL BUILDING

**Speaker(s):** Mr. Matt Fisher

7.8. 4450 PAYROLL AND PAYMENT POLICY

**Speaker(s):** Mr. Matt Fisher

7.9. 4470 SETTLEMENT OF CLAIMS

**Speaker(s):** Mr. Matt Fisher

8. REPORTS

8.1. Grand Island Public Schools Foundation Report

**Speaker(s):** Mrs. Tracy Goodman

8.2. Student Representative Report

**Speaker(s):** Mr. Owen Williams

8.3. Superintendent Report

**Speaker(s):** Mr. Matt Fisher

9. EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING A POSSIBLE  
PROPERTY TRANSACTION BECAUSE IT IS IN THE BEST INTEREST OF THE  
PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

10. RECONVENE FROM EXECUTIVE SESSION

11. NOTIFICATION OF UPCOMING BOARD MEETINGS

12. ADJOURNMENT

## AFFIDAVIT OF PUBLICATION

**Grand Island Independent**  
**422 West 1s St, Grand Island, NE 68801**  
**(308) 382-1000**

State of Florida, County of Orange, ss:

I, Amber Finneseth, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Grand Island Independent, a newspaper printed and published in Grand Island, in Hall County, Nebraska, and of general circulation in Hall County, Nebraska, that said newspaper has a bonafied circulation of more than 500 copies of each issue, has been published at Grand Island, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

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*Amber Finneseth*

\_\_\_\_\_  
Agent

**VERIFICATION**

State of Florida  
County of Orange

Signed or attested before me on this: 03/11/2025

*J. Thompson*

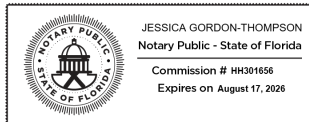
\_\_\_\_\_  
Notary Public

Notarized remotely online using communication technology via Proof.

**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 Monday, March 17, 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  
March 7, 2025  
COL-NE-13001106 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, February 13, 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 5:30 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. ROLL CALL**

Mrs. Douglass gave prior notice that she had to leave the meeting early. She left the meeting at 6:32 p.m.

#### **3. CONSENT AGENDA**

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

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

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

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

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

Next Meeting Date: March 5, 2025 at 4:00 p.m.

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

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

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

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

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

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

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

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

## **GNSA/Legislative Committee**

Next Meeting Date: February 19, 2025 at 9:00 a.m.

### **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**

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

## **4. SPECIAL RECOGNITION**

### **4.1. Islander Powerlifting Teams**

Islander Powerlifting has had a successful year with both the boys and girls teams. Recently, the Boys Islander Powerlifting earned a State Championship from the 2025 Nebraska Raw State competition. The Girls Islander Powerlifting earned State Runner-Up at the same State competition. Overall, they finished State with 16 individual medalists, 4 individual state champions, and 2 "Lifters of the Meet". Congratulations, Islanders!

### **4.2. School Board Recognition**

Mr. Roush presented the School Board Recognition.

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

Darrin Watt, 1416 W. Division Street, Grand Island, NE 68801 - Senior High Boys Football Players.

Yolanda Nuncio, 4362 Manchester Road, Grand Island, NE 68803 - School/Student safety.

## **6. INFORMATION ITEMS**

### **6.1. Review of GIPS Safety Plan for a Deportation Event**

Mr. Fisher reviewed the district's plan for a mass deportation event that will allow the board and the public to understand the steps that have been taken to help students and families be secure and supported.

### **6.2. 2025-2026 Staffing Plan**

Mr. Kort presented the 2025-2026 Staffing Plan.

### **6.3. GIPS Educator Fellowship**

Mr. Kort presented the GIPS Educator Fellowship, which would address teacher shortages by supporting current classified staff in obtaining teacher credentials.

### **6.4. IT Equipment Management Plan Updates**

Mr. Gearhart presented the IT Equipment Management Plan Updates. In responding to the current technology landscape, the GIPS IT department are making changes to maximize

technology investment and ensure sustainability of the equipment management plan for the future.

#### **6.5. Projector Purchase**

Mr. Gearhart presented the projector purchase. Projectors are an integral part of classroom instruction and in an effort to remove the management and financial burden from building administrators and building budgets, the district IT department is going to be managing classroom projectors and include them in the District Equipment Management Plan cycle.

#### **6.6. Cybersecurity Update and Incident Response Directive**

Mr. Gearhart presented the Cybersecurity Update and Incident Response Directive. 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.

#### **6.7. Firewall and Logging system purchase**

Mr. Gearhart presented the Firewall and Logging system purchase. It is time in the equipment management plan cycle to replace the aging firewalls and logging systems. Both of the devices will reach end of life in the next 6-18 months. The firewalls are 8 years old and need to be upgraded to meet capacity and security needs.

#### **6.8. Grand Island Public Schools - Engleman Elementary Temporary Easement**

Mr. Petsch presented the Grand Island Public Schools - Engleman Elementary Temporary Easement. Allow construction access temporarily for contractors while performing the Independence Street improvements north of Engleman Elementary.

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

Mr. Harden presented the 40-0002-000 Hall County School District 2 d.b.a. Grand Island Public Schools Audit Report FY 23-24. Annually, all Nebraska school districts are required to have an independent audit and file an annual financial report (AFR) for the Fiscal Year ending August 31st. Grand Island Public Schools submitted our AFR timely but received permission to submit our audit report on or before 01/31/2025 due to a change in auditors.

#### **6.10. Policy**

##### **6.10.1. 4321 GATE RECEIPTS AND ADMISSIONS**

Mr. Fisher presented policy 4321 Gate Receipts and Admissions.

##### **6.10.2. 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES**

Mr. Fisher presented policy 4322 Income from School Sales and/or Services.

##### **6.10.3. 4330 IMPRESSED FUNDS ACCOUNT**

Mr. Fisher presented policy 4330 Impressed Funds Account.

##### **6.10.4. 4340 CASH IN SCHOOL BUILDING**

Mr. Fisher presented policy 4340 Cash in School Building.

##### **6.10.5. 4450 PAYROLL AND PAYMENT POLICY**

Mr. Fisher presented policy 4450 Payroll and Payment Policy.

#### **6.10.6. 4470 SETTLEMENT OF CLAIMS**

Mr. Fisher presented policy 4470 Settlement of Claims.

### **7. ACTION ITEMS**

#### **7.1. 2025-2026 Staffing Plan**

Adopt the 2025-2026 Staffing Plan as presented. Passed with a motion by Carlos Barcenas and a second by Lisa Albers.

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

#### **7.2. GIPS Educator Fellowship**

Adopt the GIPS Fellowship Program as presented. Passed with a motion by Joshua Hawley and a second by Eric Garcia-Mendez.

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

#### **7.3. Projector Purchase**

Motion to approve the quote for projector purchases as submitted. Passed with a motion by Carlos Barcenas and a second by Lisa Albers.

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

#### **7.4. Cybersecurity Update and Incident Response Directive**

Motion to approve the ITRP 4640-001 Cybersecurity Incident Response Directive authorizing the Cybersecurity Incident Response Team (CIRT) to perform the duties described in the referenced Cybersecurity Incident Response Plan (CIRP). Passed with a motion by Joshua Hawley and a second by Lisa Albers.

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

#### **7.5. Firewall and Logging system purchase**

Motion to approve the quote for the firewalls and logging system as submitted. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

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

#### **7.6. Grand Island Public Schools - Engleman Elementary Temporary Easement**

Motion to approve the Engleman Elementary Temporary Easement. Passed with a motion by Carlos Barcenas and a second by Lisa Albers.

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

#### **7.7. 4350 CORPORATE CREDIT CARDS**

Approve policy 4350 Corporate Credit Cards as presented. Passed with a motion by Carlos Barcenas and a second by Joshua Hawley.

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

#### **7.8. 4410 AUDITS**

Approve policy 4410 Audits as presented. Passed with a motion by Joshua Hawley and a second

by Lisa Albers.

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

#### **7.9. 4420 FINANCIAL REPORTS AND STATEMENTS**

Approve policy 4420 Financial Reports and Statements as presented. Passed with a motion by Joshua Hawley and a second by Lisa Albers.

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

#### **7.10. 4443 VENDOR RELATIONS**

Approve policy 4443 Vendor Relations as presented. Passed with a motion by Carlos Barcenas and a second by Joshua Hawley.

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

#### **7.11. 4451 AUTHORIZED SIGNATURES**

Approve policy 4451 Authorized Signatures as presented. Passed with a motion by Carlos Barcenas and a second by Joshua Hawley.

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

#### **7.12. 4570 COMMERCIAL ADVERTISING IN SCHOOLS**

Approve policy 4570 Commercial Advertising in Schools as presented. Passed with a motion by Carlos Barcenas and a second by Joshua Hawley.

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

### **8. REPORTS**

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

Mrs. Albers reported for the GIPS Foundation.

#### **8.2. Student Representative Report**

Mr. Williams gave the student representative's report.

#### **8.3. Superintendent Report**

Mr. Fisher presented the superintendent report.

### **9. NOTIFICATION OF UPCOMING BOARD MEETINGS**

Regular Board of Education Meeting - Monday, March 17, 2025 at 5:30 p.m.

### **10. ADJOURNMENT**

All business having been completed, the meeting was adjourned at 8:19 p.m.

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Angela A. Dibbert, Recording Secretary

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Dr. Summer E. Stephens, Secretary to the Board

# Kneale Administration Building



TO: Facilities & Finance Committee Members  
From: Mr. Petsch, Mrs. Ryan, & Mr. Harden  
RE: **Meeting Tuesday, March 4, 2025 @ 7:30 AM via Zoom**

Mr. Virgil D. Harden, MBA, SFO  
Chief Financial Officer  
123 S Webb Rd  
PO Box 4904  
Grand Island, NE 68802-4904

Phone (308) 385-5900 x 201144  
Fax: (308) 385-5949  
Email: [vharden@gips.org](mailto:vharden@gips.org)  
Web: [gips.org](http://gips.org)

## NEW BUSINESS:

1. Activity Fund List of Claims - Virg
2. Community Redevelopment Authority & Regional Planning - Virg
3. Request for Proposals - Dan
  - Security Camera Upgrade – Various Buildings
  - GIS/H Roof Project
  - Wasmer Roof Project
  - Lincoln/Barr Flooring Projects
  - KAB Flooring Project
  - Track Renovation - Barr
4. Nutrition Services Update – Oscar Garcia
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. Flexible Benefits Third Party Administrator – Virg
  - Ameriflex
  - Omnify
9. MOU, LOA, Contracts, Leases, Etc. – Dr. Summer Stephens
  - GO Physical Therapy
  - Instructional Coaching Group
10. GIPS 403(b)/457(b) Plan Annual Report & Investment Decisions – Mr. Kevin Kelch
11. Open Agenda Items as Necessary – F&F Team

NEXT MEETING: **Tuesday, April 1, 2025, at 7:30 A.M.**

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



**Agenda  
Governance Committee Meeting  
March 5, 2025**

**AGENDA:**

1. Review NASB Self Evaluation materials.
2. March Board Meeting - Scheduled for Monday, March 17th
3. Other
4. Next Meeting -- 04/02/2025 @ 12:00pm

*Students who thrive.*

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

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

New Business:

- Report on students that are Homeless
- Confirm April Meeting

Next Meeting: April 8th @ 4:00 Zoom



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## Personnel Committee Agenda

**Date:** March 7, 2025  
**Present:** Matt Fisher, Carrie Kolar, Amanda Wilson, Lisa Albers, Tracy Goodman, Donna Douglass  
**Absent:** Mackenzie Wetzel, Matt Fisher

**Agenda:**

1. Staffing Update
  - a. Administration
  - b. Certified
  - c. Classified
2. Device Protection Plan
3. Summer School Programs
4. GIPS Educator Fellowship Update
5. Principal Pipeline



*Every Student, Every Day, A Success!*

BOE Policy Committee Meeting – March 10, 2025 – 4:30pm – Mr. Fisher’s Office

- 1. Review Notes from February 10, 2025 – 1.1.**
- 2. Review Agenda for changes or additions – 2.1.**
- 3. NEXT MEETING:**  
**April 7 – 4:30pm – Mr. Fisher’s Office**
- 4. Policy as Information @ March 17, 2025, BoE Meeting**  
4530 FACILITY FINANCE PROGRAM: [Proposed Policy 4530](#)  
4552 SELECTION OF ARCHITECT: [Proposed Policy 4552](#)  
4553 CONTRACTOR'S FAIR EMPLOYMENT CLAUSE: [Proposed Policy 4553](#)  
4561 PROCEDURES FOR ACQUISITION OF SCHOOL SITES: [Proposed Policy 4561](#)  
4610 SCHOOL PROPERTIES DISPOSAL: [Proposed Policy 4610](#)  
4620 REQUESTS, DONATIONS, AND GIFTS: [Proposed Policy 4620](#)  
4630 GRAND ISLAND PUBLIC SCHOOLS FOUNDATION: [Proposed Policy 4630](#)
- 5. Policy on Final Read @ March 17, 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 for review:**  
8463 USE OF BODY WORN CAMERAS - [Body Worn Cameras Policy Template](#)
- 7. Policy Questions and Discussion:**
- 8. Moved to Board Governance Committee:**
- 9. Working on:**

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
8767	Smaha, Brittany Marie	Wells Fargo - Payroll	\$5.90
99261	Cash-Wa Distributing	Food	\$81,036.16
99262	Central Nebraska Refrigeration	Maintenance	\$3,216.18
99263	Chesterman Company	Food	\$353.63
99264	Denise Bone	Supplies	\$44.80
99265	eCapital Commercial Finance C/Gage Foods	Food	\$18,977.10
99266	EMS Linq Inc	Data Services	\$363.20
99267	Greenberg Fruit Company	Produce	\$6,289.26
99268	Hiland Dairy Foods Company LLC	Milk	\$17,465.59
99269	Interstate All Battery Center	Supplies	\$32.70
99270	Mid-Nebraska Disposal Inc	Utility	\$483.70
99271	Midwest Restaurant Supply LLC	Maintenance	\$986.06
99272	Pan-O-Gold Baking	Bread	\$5,804.00
99273	Peterson Farms Fresh Inc	Produce	\$5,675.04
99274	US Foods - Grand Island	Food	\$20,712.61
99275	Mariana Vazques	Technical Services	\$15.00
99276	Raynor Garage Doors of Central Nebraska	Maintenance	\$2,209.00
99277	Amazon Cap Services Inc	Books	\$8,749.29
99278	Clearly Communications	Telecommunications	\$1,057.66
99279	Estela Morales De Camey	Mileage	\$17.99
99280	First Bankcard Center/Visa	Supplies	\$31.25
99281	First Bankcard Center/Visa	Employee Training	\$4.50
99282	First Bankcard Center/Visa	Postage	\$10.99
99283	First Bankcard Center/Visa	Employee Training	\$1,889.12
99284	First Bankcard Center/Visa	Supplies	\$84.00
99285	First Bankcard Center/Visa	Supplies	\$382.61
99286	First Bankcard Center/Visa	Software	\$150.00
99287	First Bankcard Center/Visa	Supplies	\$34.93
99288	First Bankcard Center/Visa	Supplies	\$1,941.46
99289	First Bankcard Center/Visa	Employee Training	\$36,042.64
99290	First Bankcard Center/Visa	Supplies	\$1,309.78
99291	First Bankcard Center/Visa	Supplies	\$120.74
99292	First Bankcard Center/Visa	Employee Training	\$5,726.74
99293	First Bankcard Center/Visa	Supplies	\$329.30
99294	First Bankcard Center/Visa	Supplies	\$59.96
99295	First Bankcard Center/Visa	Supplies	\$16.35
99296	First Bankcard Center/Visa	Employee Training	\$1,269.68
99297	First Bankcard Center/Visa	Supplies	\$37.90
99298	First Bankcard Center/Visa	Supplies	\$25.96
99299	First Bankcard Center/Visa	Employee Training	\$2,023.58
99300	First Bankcard Center/Visa	Supplies	\$328.33
99301	First Bankcard Center/Visa	Supplies	\$453.01
99302	First Bankcard Center/Visa	Dues	\$1,567.32
99303	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$1,336.15
99304	Josh Summers	Mileage	\$138.16
99305	Math Stackers Inc	Supplies	\$987.00

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99306	Matheson Tri Gas Inc	Supplies	\$200.17
99307	Menards	Supplies	\$466.81
99308	Midwest Alarm Services	Technical Services	\$1,330.15
99309	Monoprice Inc	Technology Supplies	\$71.89
99310	Nebraska Association Of School Boards	Professional Services	\$1,110.00
99311	Nora Kathleen Sheridan	Mileage	\$61.46
99312	Northwestern Energy	Utility	\$433.01
99313	O Reilly Auto Parts	Supplies	\$41.30
99314	Otis Elevator Company	Technical Services	\$3,910.44
99315	Pamela Stubblefield	Mileage	\$16.80
99316	Perry Guthery Haase & Gessford PC	Contracted Legal Services	\$3,591.25
99317	Pomp's Tire Service Inc	Supplies	\$113.62
99318	Prime Communications Inc	Technical Services	\$2,775.00
99319	Productivity Inc	Supplies	\$3,394.20
99320	Readsters, LLC	Professional Services	\$18,500.00
99321	Really Great Reading Company LLC	Supplies	\$13,156.00
99322	Rentokil North America Inc	Technical Services	\$774.73
99323	Riverside Technologies Inc	Technology Supplies	\$289.00
99324	Sherwin Williams Company	Supplies	\$312.03
99325	Social Thinking	Books	\$45.09
99326	Spyglass Group LLC	Professional Services	\$12,231.00
99327	Staples Business Credit	Instructional Materials	\$474.89
99328	State Glass Inc	Supplies	\$875.00
99329	State Of Nebraska State Fire Marshal	Dues	\$2,232.00
99330	State Steel Supply Co	Supplies	\$62.84
99331	Unite Private Networks LLC	Telecommunications	\$625.08
99332	Ace Hardware	Supplies	\$215.62
99333	Almquist Maltzahn Galloway & Luth	Professional Services	\$889.50
99334	Arts and Drafts LLC	Supplies	\$60.00
99335	Blick Art Materials	Supplies	\$569.22
99336	Bodno LLC	Technology Supplies	\$307.88
99337	Border States Industries Inc	Supplies	\$24,356.83
99338	Brian Kort	Travel	\$161.00
99339	Capital Business Systems Inc	Technical Services	\$17,285.30
99340	Cengage Learning	Books	\$313.45
99341	Computer Hardware	Technology Supplies	\$949.95
99342	Connie Voss	Mileage	\$15.26
99343	Copycat Instant Printing	Supplies	\$341.11
99344	Daniel Beran	Maintenance	\$87.00
99345	Danielle Dudo	Supplies	\$16.59
99346	Eakes Office Solutions	Supplies	\$380.97
99347	Eberl Plumbing & Drain	Technical Services	\$440.00
99348	Essential Personnel Inc	Cleaning Services	\$340.92
99349	Follett Content Solutions LLC	Books	\$2,227.22
99350	Follett School Solutions Inc	Books	\$134.58
99351	Grand Island Utilities Dept	Electricity	\$16,409.44

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99352	Gustave A Larson Company	Supplies	\$167.81
99353	Holiday Express	Travel	\$4,985.00
99354	Interstate All Battery Center	Supplies	\$61.20
99355	Jeff Westerby	Mileage	\$36.80
99356	Jessica Tenkorang	Employee Training	\$199.00
99357	Johnson Hardware	Supplies	\$1,041.69
99358	JW Pepper Son Inc	Supplies	\$45.00
99359	Kelli Arens	Mileage	\$15.12
99360	KSB School Law PC LLO	Contracted Legal Services	\$75.00
99361	Legacy Outdoor Advertising LLC	Advertising	\$725.00
99362	NAPA Auto Parts	Maintenance	\$503.13
99363	Rebecca Gimpel	Mileage	\$30.52
99364	The Home Depot Pro	Custodial Materials	\$3,812.59
99365	TK Elevator Corporation	Technical Services	\$1,811.86
99366	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$1,293.76
99367	UniFirst Corporation	Technical Services	\$764.68
99368	Ventris Learning LLC	Supplies	\$376.25
99369	Village Cleaners	Technical Services	\$186.76
99370	Winsupply of Grand Island	Supplies	\$800.24
99371	Woodwards Disposal Service Inc	Utility	\$350.00
99372	Jeremiah Hogan	Employee Training	\$75.25
99373	First Bankcard Center/Visa	Supplies	\$3.00
99374	Sams Club Direct	Supplies	\$118.92
99375	Column Software PBC	Advertising	\$244.80
99376	Ace Hardware	Supplies	\$4.17
99377	Central Nebraska Refrigeration	Maintenance	\$2,406.57
99378	Chesterman Company	Food	\$342.25
99379	Culligan of Grand Island	Supplies	\$992.10
99380	Greenberg Fruit Company	Produce	\$3,329.63
99381	Hotsy Equipment Co	Misc	\$7,205.00
99382	HyVee	Food	\$159.60
99383	Pan-O-Gold Baking	Bread	\$1,833.60
99384	Preferred Packaging Sales & Service	Paper Products	\$1,986.69
99385	Sams Club MC/SYNCB	Supplies	\$742.31
99386	Super Saver Five Points	Supplies	\$288.12
99387	US Foods - Grand Island	Food	\$3,100.28
99388	VVS Inc	Food	\$57.78
99389	Hiland Dairy Foods Company LLC	Milk	\$21,145.90
99390	Amazon Cap Services Inc	Books	\$9,054.11
99391	Brandi Seybold	Professional Services	\$100.00
99392	Brooke E Summers	Professional Services	\$100.00
99393	Century Link	Telecommunications	\$627.59
99394	Kristin M Schultz	Travel	\$168.00
99395	Matheson Tri Gas Inc	Supplies	\$82.00
99396	MC Dean	Supplies	\$10,671.00
99397	Mead Lumber Company	Supplies	\$717.08

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99398	Melinda Sturgill	Mileage	\$33.40
99399	Menards	Supplies	\$757.59
99400	Mid-Nebraska Disposal Inc	Utility	\$9,789.09
99401	Midwest Hydraulic	Maintenance	\$2,659.60
99402	Nebraska Association Of School Boards	Employee Training	\$185.00
99403	Paper Tiger Shredding Inc	Utility	\$340.00
99404	Psychological Assessment Resources Inc	Supplies	\$226.80
99405	Reams Sprinkler Supply Co	Supplies	\$2,280.00
99406	Redfield Direct	Supplies	\$3,300.46
99407	Rentokil North America Inc	Technical Services	\$505.51
99408	Riekes Equipment Company	Supplies	\$1,264.00
99409	Shayla Prinzing	Professional Services	\$100.00
99410	Soliant Health LLC	Professional Services	\$49,895.54
99411	Super Saver	Supplies	\$182.94
99412	Super Saver Five Points	Supplies	\$1,313.09
99413	Taron Dawn Ott	Parental Mileage	\$71.68
99414	Vivian Mendoza Johnson	Mileage	\$61.11
99415	Shoes For Crews	Supplies	\$300.00
99416	Ace Hardware	Supplies	\$1,445.06
99417	Alisa Grim	Mileage	\$103.10
99418	Almquist Maltzahn Galloway & Luth	Supplies	\$145.00
99419	Anderson Ford Lincoln Mercury	Maintenance	\$1,071.65
99420	Attainment Company	Supplies	\$711.90
99421	Axtell Community School District 501	Tuition	\$6,750.00
99422	B & H Photo-Video Inc	Supplies	\$650.00
99423	Beth Hubl	Supplies	\$13.25
99424	Blick Art Materials	Supplies	\$1,895.03
99425	Border States Industries Inc	Supplies	\$4,946.93
99426	Brian Kort	Travel	\$63.00
99427	Central Nebraska IAPMO Chapter	Employee Training	\$100.00
99428	Central Nebraska IAPMO Chapter	Employee Training	\$100.00
99429	City of Grand Island - Solid Waste	Utility	\$52.11
99430	Cline Williams Wright Johnson	Legal Services	\$6,438.01
99431	Communications Supply Corp	Supplies	\$37.41
99432	Computer Hardware Inc	Technology Supplies	\$18,080.00
99433	Copycat Instant Printing	Supplies	\$255.42
99434	Crescent Electric Supply	Supplies	\$4.11
99435	Culligan of Grand Island	Technical Services	\$34.00
99436	Eakes Office Solutions	Supplies	\$9,407.42
99437	East West Books	Books	\$218.77
99438	Eberl Plumbing & Drain	Technical Services	\$1,445.00
99439	Edupoint Educational Systems LLC	Software	\$7,956.00
99440	Essential Personnel Inc	Cleaning Services	\$1,022.75
99441	Globo Holding I LLC	Technical Services	\$17.50
99442	Grand Island Public Schools Nutrition Sv	Food	\$53.76
99443	Grand Island Utilities Dept	Electricity	\$77,641.68

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99444	Gustave A Larson Company	Supplies	\$2,038.51
99445	Hesselgesser Electric	Supplies	\$452.60
99446	Imagination City Childrens Museum Inc	Supplies	\$36.00
99447	Interstate All Battery Center	Supplies	\$303.90
99448	Island Indoor Climate	Supplies	\$167.00
99449	Johnson Hardware	Supplies	\$304.00
99450	JP Boiler Service LLC	Supplies	\$1,629.00
99451	JW Pepper Son Inc	Supplies	\$20.00
99452	Kassandra West	Mileage	\$29.08
99453	Kearney Area Community Foundation	Supplies	\$350.00
99454	Kelly Supply Co	Supplies	\$578.78
99455	Kramers Wrecker Service Inc	Maintenance	\$100.00
99456	Lori Forsythe	Misc	\$157.95
99457	Love Signs	Supplies	\$4,125.00
99458	Megan Haugh	Mileage	\$34.58
99459	Megan L Jaixen	Professional Services	\$4,896.40
99460	NAPA Auto Parts	Supplies	\$756.25
99461	Tarjimly	Professional Services	\$2,701.35
99462	The Home Depot Pro	Custodial Materials	\$14,222.75
99463	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$349.11
99464	Village Cleaners	Technical Services	\$161.14
99465	Wauneta Fletcher	Professional Services	\$100.00
99466	Westside Lanes	Supplies	\$35.75
99467	Whole Phonics Inc	Books	\$120.00
99468	Wholeness Healing Center PC	Professional Services	\$20,800.00
99469	Winsupply of Grand Island	Supplies	\$55.20
99470	Wex Bank	Fuels	\$2,207.04
99471	Wex Bank	Fuels	\$1,430.27
99472	Wex Bank	Fuels	\$3,434.28
99473	Wex Bank	Fuels	\$1,262.86
99474	Amazon Cap Services Inc	Supplies	\$128.00
99475	Cash-Wa Distributing	Food	\$21,343.90
99476	Kris Spellman	Food	\$16.87
99477	Packaging Factory Ltd	Supplies	\$1,037.20
99478	Pan-O-Gold Baking	Bread	\$1,611.80
99479	Peterson Farms Fresh Inc	Produce	\$2,837.52
99480	Prime Time Ice Cream LLC	Food	\$7,111.87
99481	US Foods - Grand Island	Food	\$11,569.28
99482	Hiland Dairy Foods Company LLC	Milk	\$8,372.88
99483	Advanced Water Company Inc	Technical Services	\$5,518.00
99484	Allo Communications LLC	Technical Services	\$651.88
99485	Amanda Bennett	Mileage	\$7.35
99486	Apple Computer Inc	Technology Supplies	\$4,534.75
99487	Blick Art Materials	Supplies	\$1,512.83
99488	Border States Industries Inc	Buildings	\$18,653.03
99489	Bryn Carriker	Mileage	\$4.34

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99490	Cannon Moss Brygger & Assoc	Supplies	\$4,299.00
99491	Capital Business Systems Inc	Technical Services	\$257.70
99492	Cara Kuhl	Mileage	\$33.67
99493	Carlos Felipe Vargas Castano	Mileage	\$53.76
99494	Communications Supply Corp	Supplies	\$733.64
99495	Control Services Inc	Technical Services	\$387.00
99496	Copycat Instant Printing	Supplies	\$283.47
99497	Danielle Buhrman	Mileage	\$59.78
99498	Eakes Office Solutions	Custodial Materials	\$13,090.87
99499	Emily Armstrong	Mileage	\$53.76
99500	Essential Personnel Inc	Cleaning Services	\$1,523.48
99501	Grafton and Associates PC	Dues	\$535.00
99502	Grand Island Fire Department	Dues	\$200.00
99503	Grand Island Utilities Dept	Electricity	\$22,350.93
99504	Gustave A Larson Company	Supplies	\$700.81
99505	Interstate All Battery Center	Maintenance	\$258.50
99506	Johnson Hardware	Supplies	\$2,769.00
99507	Joseph Eckerman	Mileage	\$51.03
99508	Karisa Dubbs	Mileage	\$87.08
99509	Kennedy Industries	Supplies	\$203.34
99510	Kristen Laurent	Technical Services	\$337.65
99511	Loria Thunker	Mileage	\$58.38
99512	Lynn Bender	Mileage	\$10.71
99513	Megan Jo Ahrens	Mileage	\$28.84
99514	Meredith Davis	Mileage	\$123.48
99515	Molly Elge	Mileage	\$26.67
99516	NAPA Auto Parts	Maintenance	\$950.57
99517	Opal J Bentley	Mileage	\$24.64
99518	Prueksa Chittam-Bledsoe	Mileage	\$55.30
99519	Sarah Dramse	Mileage	\$89.81
99520	Senior High School Petty Cash	Supplies	\$355.78
99521	Shelley Eickhoff	Mileage	\$54.03
99522	Stacie Faber	Mileage	\$110.88
99523	Stephanie Riak Akuei	Mileage	\$21.63
99524	The Home Depot Pro	Custodial Materials	\$10,268.52
99525	Tom Dinsdale Chevrolet Cadillac	Maintenance	\$382.11
99526	Triton Sensors LLC	Software	\$210.00
99527	UniFirst Corporation	Technical Services	\$981.56
99528	Valerie Chmelka	Mileage	\$39.34
99529	Verizon Wireless	Telecommunications	\$460.72
99530	Victor Outdoor Advertising	Advertising	\$675.00
99531	Village Cleaners	Technical Services	\$63.70
99532	Winsupply of Grand Island	Supplies	\$2,995.81
99533	Yandas Music	Supplies	\$169.01
99534	Amazon Cap Services Inc	Books	\$9,655.38
99535	Claudia Demko Reno	Mileage	\$92.51

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99536	Dan Petsch	Mileage	\$64.82
99537	Jenny Lynn Rother	Mileage	\$134.08
99538	Julie Schnitzler	Mileage	\$45.03
99539	Katelin Probasco	Mileage	\$14.21
99540	Marks Plumbing Parts	Supplies	\$109.79
99541	Megan Seim	Technical Services	\$418.93
99542	Menards	Supplies	\$244.02
99543	NanoPac Inc	Supplies	\$255.00
99544	Nebraska Fire Sprinkler Corp	Technical Services	\$2,626.00
99545	Nora Kathleen Sheridan	Mileage	\$33.60
99546	Northland Chemical Corp	Custodial Materials	\$704.62
99547	O Reilly Auto Parts	Maintenance	\$422.44
99548	Rentokil North America Inc	Technical Services	\$225.63
99549	Roberts Pump & Supply Co	Supplies	\$402.33
99550	Sara Robinson	Mileage	\$33.54
99551	Sherwin Williams Company	Supplies	\$86.70
99552	Staples Business Credit	Instructional Materials	\$1,833.92
99553	State Of Nebraska State Fire Marshal	Dues	\$61.00
99554	Susan K Stuhr	Mileage	\$25.62
99555	Toni Palmer	Mileage	\$86.24
99556	Ruth Abigail Hormachea	Mileage	\$49.31
99557	Blanca Estela Almaguer	Mileage	\$36.89
99558	Carolyn Arends	Mileage	\$32.48
99559	Cash-Wa Distributing	Food	\$28,127.60
99560	Cecilia Hormachea De La Roza	Mileage	\$7.28
99561	Central Nebraska Refrigeration	Maintenance	\$1,198.93
99562	Cynthia Montes	Mileage	\$4.06
99563	Denise Bone	Mileage	\$61.60
99564	Greenberg Fruit Company	Produce	\$10,728.89
99565	Heather Gilliland	Mileage	\$53.69
99566	Hiland Dairy Foods Company LLC	Milk	\$20,131.45
99567	Jeanne Koehn	Mileage	\$18.90
99568	Jennifer Akin	Food	\$15.56
99569	Kimberly Clegg	Mileage	\$31.57
99571	Megan Kenney	Mileage	\$23.03
99572	Musihira Ahmed	Mileage	\$15.26
99573	Nicole Enck	Mileage	\$26.60
99575	Pamela Rivera	Mileage	\$9.52
99576	Pan-O-Gold Baking	Bread	\$2,953.10
99577	Peterson Farms Fresh Inc	Produce	\$2,837.52
99578	Renee Schwieger	Mileage	\$59.85
99579	Swift Sensors Inc	Software	\$715.00
99580	Teresa Abuwisha	Mileage	\$16.38
99581	Theresa McCarthy	Mileage	\$26.25
99582	US Foods - Grand Island	Food	\$21,121.21
99583	VVS Inc	Food	\$129.23

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99584	Yaquelin Yamileth Juarez	Mileage	\$3.50
99585	LeAnn Masat	Mileage	\$8.68
99586	Nicole Lemburg	Mileage	\$28.00
99587	Abby Stoddard	Mileage	\$97.16
99588	Amanda Smith	Mileage	\$21.42
99589	Amazon Cap Services Inc	Supplies	\$5,106.57
99590	Danny Oberg	Rental	\$3,400.00
99591	Denise Pedersen	Employee Training	\$132.00
99592	Grand Island Public Schools Nutrition Sv	Emp Benefits	\$1,520.70
99593	Joni Pritchard	Mileage	\$153.58
99594	Kris McMullen	Mileage	\$56.35
99595	Marks Plumbing Parts	Supplies	\$169.31
99596	Marty Markvicka	Mileage	\$50.61
99597	Math Stackers Inc	Supplies	\$675.00
99598	Menards	Supplies	\$614.86
99599	Midwest Alarm Services	Technical Services	\$1,615.05
99600	Monoprice Inc	Technology Supplies	\$200.72
99601	Mosley Consulting LLC	Professional Services	\$2,500.00
99602	Multi-Health Systems	Supplies	\$100.00
99603	Nebraska Council of School Administrator	Employee Training	\$255.00
99604	Northwest Commons COA	Maintenance	\$6,813.58
99605	Northwestern Energy	Utility	\$7,777.55
99606	O Reilly Auto Parts	Maintenance	\$66.64
99607	Odeys Inc	Supplies	\$13,470.00
99608	Overhead Door Of Grand Island	Supplies	\$548.00
99609	Panchita Portillo	Mileage	\$73.99
99610	Pearson Clinical Assessment	Supplies	\$235.86
99611	Prueksa Chittam-Bledsoe	Misc	\$148.40
99612	RCW Flooring	Supplies	\$1,800.00
99613	Readsters, LLC	Employee Training	\$3,000.00
99614	Rentokil North America Inc	Technical Services	\$1,411.43
99615	School Health Corporation	Supplies	\$460.16
99616	Sherwin Williams Company	Supplies	\$86.70
99617	Steven Strand	Mileage	\$94.64
99618	Timothy Lee Musgrave	Mileage	\$357.19
99619	US Postal Service (Quadient POC)	Postage	\$4,000.00
99620	Sams Club Direct	Supplies	\$141.08
99621	Nicole Lemburg	Mileage	\$12.25
99622	Abante Marketing	Supplies	\$808.91
99623	Ace Hardware	Supplies	\$314.40
99624	AKRS Equipment Solutions Inc	Supplies	\$3,691.06
99625	Alexandra Tjaden	Mileage	\$44.47
99626	Almquist Maltzahn Galloway & Luth	Professional Services	\$797.50
99627	B & H Photo-Video Inc	Equipment	\$8,573.70
99628	Bosselman Energy Inc	Supplies	\$121.52
99629	Capital Business Systems, Inc	Technical Services	\$318.00

# Grand Island Public Schools

## Claims Listing

March 17, 2025

Reference No	Payee	Description	Amount
99630	Center for Internet Security Inc	Technical Services	\$19,250.00
99631	Communications Supply Corp	Equipment	\$2,681.78
99632	ComputerCableStore.com	Supplies	\$340.29
99633	Craig Homecare	Professional Services	\$11,314.94
99634	Follett Content Solutions LLC	Books	\$1,454.20
99635	Globo Holding I LLC	Technical Services	\$758.75
99636	Grand Island Public Schools	Misc	\$4,626.61
99637	Grand Island Utilities Dept	Electricity	\$46,948.12
99638	Grones Outdoor Power & Battery	Supplies	\$1,818.00
99639	Gustave A Larson Company	Supplies	\$1,927.76
99640	Hesselgesser Electric	Supplies	\$632.00
99641	Horizon Middle School	Supplies	\$360.00
99642	Interstate All Battery Center	Maintenance	\$251.10
99643	Jacqueline Juarez Meier	Mileage	\$6.51
99644	Jennifer Hahn	Mileage	\$78.89
99645	Johanna Parten	Mileage	\$69.23
99646	Johnson Hardware	Supplies	\$361.00
99647	Jon Linden	Mileage	\$5.38
99648	JP Boiler Service LLC	Supplies	\$578.00
99649	Karma L Lewandowski	Mileage	\$60.69
99650	Kelly Supply Co	Supplies	\$31.71
99651	Kenneth DeFrank	Mileage	\$73.79
99652	Kylee-Joe Thompson	Mileage	\$75.95
99653	Laprea Education Inc	Supplies	\$12,605.85
99654	Laser Works	Supplies	\$15.00
99655	Lauren Grecsek	Mileage	\$70.14
99656	Loria Thunker	Employee Training	\$132.00
99657	Megan Haugh	Mileage	\$176.96
99658	NAPA Auto Parts	Supplies	\$365.53
99659	Rosemary Gomez	Mileage	\$83.09
99660	Sarah K Henry	Mileage	\$94.01
99661	Tausha Jones	Mileage	\$35.63
99662	Terry Hastings	Mileage	\$30.10
99663	The Home Depot Pro	Custodial Materials	\$6,433.48
99664	The Violin Shop in Lincoln Inc	Supplies	\$937.32
99665	Tracy Jakubowski	Employee Training	\$2,406.98
99666	UniFirst Corporation	Technical Services	\$663.58
99667	Verizon Wireless	Telecommunications	\$1,179.31
	Riverside Technologies Inc	Computers	\$399,000.00
	Medsurety	Emp Benefits	\$664.00
	Central Nebraska Education Agency	Lease	\$45,000.00
	Holiday Express	Transportation	\$143,495.51
			\$1,758,325.32
	Feb 14, 25 Payroll	All Funds	\$9,647,981.79
			\$11,406,307.11



# Kneale Administration Building

**Dan O. Petsch**  
Director of Buildings and Grounds

February 28<sup>th</sup>, 2025

RE: Proposals Received for Ballasted Roof Replacement at Grand Island Senior High

BUDGET: Special Building Fund

PROJECT LIST ESTIMATE: \$800,000

PROPOSALS RECEIVED:

Vendor	Project Cost	Bond Cost	Total Project Cost	Projected Completion Date
Tri-Cities Roofing & Sheet Metal	\$606,430.00	\$6,556.00	\$612,986.00	October 17 <sup>th</sup> , 2025
Ziamba Roofing Co	\$499,950.00	\$6,499	\$506,449.00	September 30 <sup>th</sup> , 2025

RECOMMENDATION:

It is recommended to approve the proposal received from Ziamba Roofing Co. for a total cost of \$506,449. This will be funded through the Special Building Fund and has a projected completion date of September 30<sup>th</sup>, 2025.

Sincerely,

Dan O. Petsch  
Director of Buildings & Grounds

123 South Webb Road • Grand Island, NE 68802-4904  
308 385-5900 • Fax 308 385-5568 • dpetsch@gips.org • www.gips.org

Every Student, Every Day, a Success



# Kneale Administration Building

**Dan O. Petsch**  
Director of Buildings and Grounds

February 28<sup>th</sup>, 2025

RE: Proposals Received for Roof Replacement at Wasmer Elementary

BUDGET: Special Building Fund

PROJECT LIST ESTIMATE: \$165,000

### PROPOSALS RECEIVED:

Vendor	Project Cost	Bond Cost	Total Project Cost	Projected Completion Date
Tri-Cities Roofing & Sheet Metal	\$213,934	\$2,568	\$216,502	August 1 <sup>st</sup> , 2025
Ziamba Roofing Co	\$329,267	\$4,279	\$333,546	July 11 <sup>th</sup> , 2025

### RECOMMENDATION:

It is recommended to approve the proposal received from Tri-Cities Roofing & Sheet Metal for a total cost of \$216,502. This will be funded through the Special Building Fund and has a projected completion date of August 1<sup>st</sup>, 2025.

Sincerely,

Dan O. Petsch  
Director of Buildings & Grounds

123 South Webb Road • Grand Island, NE 68802-4904  
308 385-5900 • Fax 308 385-5568 • dpetsch@gips.org • www.gips.org

Every Student, Every Day, a Success

# Kneale Administration Building

**Dan O. Petsch**

Director of Buildings and Grounds



February 28<sup>th</sup>, 2025

RE: Proposals Received for Flooring Replacement at Lincoln ES & Barr MS

BUDGET: Special Building Fund

PROJECT LIST ESTIMATE (Lincoln): \$239,000

PROJECT LIST ESTIMATE (Barr): \$60,000

PROPOSALS RECEIVED:

Vendor	Base Bid Cost	Bond Cost	Alternate #2 Cost: Epoxy	Alternate #4 Cost: Barr MS	Total Project Cost:
Midwest Floor Covering, Inc	\$463,690.55	\$3,053.45	\$34,553	\$67,767	\$569,064

RECOMMENDATION:

It is recommended to approve the proposal received from Midwest Floor Covering, Inc. including alternates 2 & 4 for a total cost of \$569,064. This project will be funded through the Special Building Fund and has a projected completion date of August 1st, 2025.

Sincerely,

A handwritten signature in blue ink that reads "D. O. Petsch".

Dan O. Petsch

Director of Buildings & Grounds



# Kneale Administration Building

**Dan O. Petsch**  
Director of Buildings and Grounds

February 28<sup>th</sup>, 2025

RE: Proposals Received for Flooring Replacement at Kneale Admin Building

BUDGET: Special Building Fund

PROJECT LIST ESTIMATE: \$350,000

PROPOSALS RECEIVED:

Vendor	Project Cost	Bond Cost	Total Project Cost	Projected Completion Date
Midwest Floor Covering, Inc	\$139,206	\$1,003	\$140,209	July 11 <sup>th</sup> , 2025

RECOMMENDATION:

It is recommended to approve the proposal received from Midwest Floor Covering, Inc. for a total cost of \$140,209. This project will be funded through the Special Building Fund and has a projected completion date of July 11<sup>th</sup>, 2025.

Sincerely,

Dan O. Petsch  
Director of Buildings & Grounds



**To: Grand Island Barr Middle School**  
**Project: Running Track Reconstruction**  
**Proposal**  
**Date: 2/28/25**

**NEMAHA SPORTS CONSTRUCTION**  
 541 S. 1st Street LINCOLN, NE 68508  
 P: 402-434-5488 F: 402-434-5487

The Interlocal Purchasing System (TIPS) Vender Contract #23020102

**BASE BID SUMMARY**

ITEM NO.	BID ITEM DESCRIPTION	APPROXIMATE QUANTITY		UNIT PRICE	TOTAL
<a href="#">1</a>	MOBILIZATION	1.0	LS	\$ 47,271.00	\$ 47,271.00
<a href="#">2</a>	CLEARING AND GRUBBING	1.0	LS	\$ 2,651.00	\$ 2,651.00
<a href="#">3</a>	OVEREXCAVATION (assumes 1.5 export after 6" asphalt removal)	1.0	LS	\$ 24,353.00	\$ 24,353.00
<a href="#">4</a>	EARTHWORK (assumes import 1.5' screening Dirt in lieu of sand)	1.0	LS	\$ 91,602.00	\$ 91,602.00
<a href="#">5</a>	EROSION CONTROL INSTALL AND MAINTENANCE	1.0	LS	\$ 8,873.00	\$ 8,873.00
<a href="#">6</a>	SWPPP INSPECTIONS	1.0	LS	\$ 1,743.00	\$ 1,743.00
<a href="#">7</a>	REMOVE CONCRETE WALK	32.0	SY	\$ 24.00	\$ 768.00
<a href="#">8</a>	REMOVE ASPHALT TRACK	5,215.0	SY	\$ 2.00	\$ 10,430.00
<a href="#">9</a>	REMOVE CONCRETE LONG JUMP RUNWAY	122.0	SY	\$ 6.00	\$ 732.00
<a href="#">10</a>	REMOVE LONG JUMP PIT	1.0	LS	\$ 1,687.00	\$ 1,687.00
<a href="#">11</a>	INSTALL 6" CONCRETE WALK	106.0	SY	\$ 103.00	\$ 10,918.00
<a href="#">12</a>	INSTALL TRACK SURFACING - BASE MATT	5,347.0	SY	\$ 26.00	\$ 139,022.00
<a href="#">13</a>	INSTALL ASPHALT TRACK (4" THICK)	5,110.0	SY	\$ 42.00	\$ 214,620.00
<a href="#">14</a>	INSTALL ROCK BASE (6" THICK)	5,432.2	SY	\$ 16.00	\$ 86,916.00
<a href="#">15</a>	INSTALL CURB ALONG TRACK & HJ	3,143.0	LF	\$ -	Eliminated
<a href="#">16</a>	INSTALL LONG JUMP RUNWAY	237.0	SY	\$ 106.00	\$ 25,122.00
<a href="#">17</a>	INSTALL LONG JUMP PIT WITH CONCRETE EDGE	2.0	EA	\$ 10,588.00	\$ 21,176.00
<a href="#">18</a>	TRACK SUBDRAINAGE	1,400.0	LF	\$ 16.00	\$ 22,400.00
<a href="#">19</a>	PLACE STRIPING	1.0	LS	\$ 15,665.00	\$ 15,665.00
<a href="#">20</a>	CONSTRUCTION STAKING	1.0	LS	\$ 7,526.00	\$ 7,526.00
<a href="#">21</a>	TESTING SERVICES	1.0	LS	\$ 7,812.00	\$ 7,812.00
<a href="#">22</a>	REPLACE STORM UNDER TRACK, FLOW FILL & 2 COLLARS	35.0	LF	\$ 184.00	TBD If Needed
<a href="#">23</a>	SITE RESTORATION, FINAL CLEANING, & TURNOVER	1.0	LS	\$ 11,361.00	By Owner
<a href="#">24</a>	FIELD IRRIGATION REPAIRS ALLOWANCE	1.0	LS	\$ 7,500.00	By Owner

**PROJECT TOTAL \$ 741,287.00**

**PROPOSAL NOTES & CLARIFICATIONS**

- No Sales Tax
- Bonds ADD 1%
- Proposal includes incorporating note from JIL Asphalt Proposal. "Will not guarantee 92.5% compaction due to the high probability of the asphalt shoving around the turns. However, they will strive to reach this compaction". Proposal is not based on Olsson provided asphalt spec, but rather a more standard/common asphalt mix used for running tracks.
- This proposal must be incorporated into any future subcontract agreement and is limited to the scope listed herein.
- **Exclusions:** Insurance coverage for acts of God or Builders Risk Insurance, Engineering, Winter Conditions, Irrigation Work, Rock Excavation, Liability or Repair of underground Unknowns, Chemical stabilization of subgrades, Athletic Equipment, Dobesh Land Leveling will use screening dirt for import in lieu of detailed sand, and Nemaha reserves the right to adjust pricing upon receipt & review pending geotechnical report recommendations.
- Proposal is based on Preliminary Drawings prepared by Olsson dated 2/21/25.
- Standard Contract agreement shall be modified to include amicable terms for both parties relating to terms, schedules, and force majeure clause.
- Proposal is Valid for 30 days from date of this Proposal & Excludes Anything not specifically listed in this proposal

**Nemaha Sports Construction, LLC**

541 S. 1st Street Lincoln, NE 68508  
 Office: (402) 434-5488 | Fax: (402) 434-5487



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

**STAFF ADJUSTMENT**  
 March 17th, 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>
Zane Barnett	Mathematics/1.0 FTE/Walnut	BA+09 -02	York	08/06/2025	J. Clarke
Julia Beilby	Elementary TBD/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Crystal Coakley	Elementary TBD/1.0 FTE/ TBD	MA+09 -09	Doane	08/06/2025	TBD
Nancy Garcia Santos	EL/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Chandler Henke	Kindergarten/1.0 FTE/Howard	BA+00 -02	UNK	08/06/2025	S. Bouray
Jaclyn Helmer	Elementary TBD/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Karsen Reimers	Physical Education/1.0 FTE/ Westridge	BA+00 -02	Doane	08/06/2025	J. Clancy
Jasmine Salgado Encarnacion	Elementary TBD/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Jaylee Schuster	Third Grade/1.0 FTE/ Shoemaker	BA+00 -02	UNL	08/06/2025	A. Young
Jamie Sutton	SE Speech Language Pathologist/1.0 FTE/Kneale	MA+00 -02	UNK	08/06/2025	TBD
Kyleigh VanWormer	Elementary TBD/1.0 FTE/TBD	BA+00 -02	UNK	08/06/2025	TBD
Haylee Weyers	Elementary TBD/1.0 FTE/TBD	BA+00 -03	Chadron	08/06/2025	TBD

**New Hire/Extra Standard Assignment**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Brady Anderson	Track Boys HS Assistant/GISH	02/05/2025	Open
Kiersten Anderson	Cheerleading Unified HS Head/GISH	11/05/2025	C. Hartung
Queven Barrios Lopez	Soccer JV Girls HS Head/GISH	02/05/2025	O. Fuentes
Carlos Duran	Soccer JV Boys HS Assistant/GISH	02/05/2025	T. Norman
Joseph Grenier	Track MS Assistant/Westridge	02/05/2025	B. Reed
Joshua Grosvenor	Tennis JV Girls HS Assistant/GISH	02/05/205	L. Repp
Bailey Kopisch	Soccer Boys MS Assistant/Westrige	02/05/2025	Q. Barrios
Scott Miller	Track Girls HS Assistant/.50 FTE/GISH	02/05/2025	S. Miller
Bailee Moritz	Cheerleading Fall HS Head/GISH	08/05/2025	T. Gardner
Bailee Moritz	Cheerleading Winter HS Head/GISH	11/05/2025	T. Gardner
Mallory Olmstead	Track Girls HS Assistant/.50 FTE/GISH	02/05/2025	S. Miller
Jessica Rios-Alvarado	Weight Training Spring MS Head/Walnut	02/05/2025	Open
Tasha Roth	Soccer Varsity Girls HS Assistant/GISH	02/05/2025	A. Stuhr

**Classified New Hires**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Sofia Barahona R	Asst Cust Sr High/1.0 FTE/GISH	02/24/2025	S. Melsen
David Carpenter	Cust Night Supvs MS/1.0 FTE/Walnut	03/03/2025	J. Noyes
Ana Garcia	Head Cust Elem/1.0 FTE/West Lawn	02/6/2025	J. Stahlnecker
Aaron Hyer	Painter/1.0 FTE/Kneale	02/18/2025	N. Kallos
Jessica Jones	Satellite Ctrl Elm/.5313 FTE/Newell	03/03/2025	N. Sanders
Samantha Koenig	Parapro Alt Prg/.9375 FTE/Shoemaker ELS	02/17/2025	M. Keshavarzi'

**Classified New Hires**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Martin Magana	Ast Cust Elem/.50 FTE/Lincoln	02/28/2025	T. Corretjer
Gabriel Perez	Asst Cust Admin/.40 FTE/Kneale	03/05/2025	T. Corretjer
Jeysi Rodriguez A	Asst Cust Elem/1.0 FTE/West Lawn	02/24/2025	L. Morris
Joanna Rodriguez S	Paraed Inst Suppt/.5625 FTE/Barr	02/24/2025	J. Griess
Aubree Saldecki	Paraed Inst Suppt/.9375 FTE/Wasmer	02/24/2025	G. Molina
Isaac Sulzle	Paraed Inst Suppt/.9375 FTE/Westridge	02/19/2025	C. Santos
Gilberto Trejo	Asst Cust Elem/1.0 FTE/Stolley Park	02/25/2025	J. Lagos L
Maria Velasco	Asst Cust Elem/.50 FTE/OLC	02/24/2025	A. Carbajal C
Katelynn Weinmaster	Elem and MS Para/.9375 FTE/Wasmer	02/27/2025	New Position

**Certified Separations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Lerio Aguhar	Science/1.0 FTE/Barr	02/20/2025
Vanessa Bartels	Third Grade/1.0 FTE/Knickrehm	05/23/2025
Prueksa Chittham-Bledsoe	SE Occupational Therapist/1.0 FTE/Kneale SE	02/20/2025
Joshua Clarke	Mathematics/1.0 FTE/Walnut	05/23/2025
Courtney Fritz	Fifth Grade/1.0 FTE/Lincoln	05/23/2025
Benjamin Gonifas	Kindergarten/1.0 FTE/Howard	05/23/2025
Kaitlyn Hesman	SE Resource Room/1.0 FTE/Dodge	05/23/2025
Lacie Hogan	Fourth Grade/1.0 FTE/Newell	05/23/2025
Terri Jensen	Academic Support Coach/1.0 FTE/Engleman	05/23/2025

**Certified Separations(Continued)**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Jasmin Kunz	SE Speech Language Pathologist/1.0 FTE/Kneale SE	07/14/2025
Tara Lewis	English/1.0 FTE/Westridge	05/23/2025
Paola Noriega-Rivera	EL Newcomer/1.0 FTE/Barr	05/23/2025
Michele Radford	Science/1.0 FTE/Walnut	02/11/2025
Meghan Reinhard	Mathematics/1.0 FTE/Westridge	05/23/2025
Angela Roby	Library Media Specialist/.75 FTE/Jefferson/.25 FTE/Knickrehm	05/23/2025
Carly Rodaway	Physical Education/1.0 FTE/Walnut	05/23/2025
James Tews	Elem Principal/1.0 FTE/Wasmer	08/15/2025
Johanna Vance	Fourth Grade/1.0 FTE/Newell	05/23/2025
Donna Wratten	Mathematics/1.0 FTE/Barr	05/23/2025
Alisen Young	Third Grade/1.0 FTE/Shoemaker	05/23/2025

**Certified Extra Standard Separations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>
Queven Barrios Lopez	Soccer Boys MS Assistant/Westridge	02/04/2025
Clinton Cunningham	Football MS Assistant/Walnut	02/05/2025
Scott Fox	FBLA HS Head/GISH	05/23/2025
Ciera Hartung	Cheerleading Unified HS Head/GISH	05/23/2025
Kelsey Jasnoch	Softball JV HS Asst/GISH	05/23/2025
Kathryn Langrehr	Basketball Varsity Girls HS Head/GISH	02/04/2025
Mallory Olmstead	Track Girls HS Assistant/GISH	02/04/2025

**Certified Extra Standard Separations(Continued)**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>
Leighton Repp	Tennis JV Girls HS Assistant/GISH	02/04/2025
Carly Rodaway	Basketball Girls MS Assistant/Walnut	05/23/2025
Carly Rodaway	Volleyball MS Head/Walnut	05/23/2025

**Classified Separations**

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>
Benjamin Frazier H	Network Admin/1.0 FTE/Kneale	03/07/2025
Marita Frerichs	Paraed Inst Suppt/.9375 FTE/Knickrehm	03/07/2025
Hannah Hiatt	Parapro Alt Prg/.9375 FTE/Lincoln	02/21/2025
Kamryn Kier	Elem & MS Paraed/.9375 FTE/Starr	02/21/2025
Joselin Lagos L	Asst Cust Elem/1.0 FTE/Stolley Park	02/04/2025
Gracelyn Molina	Paraed Inst Suppt/.9375 FTE/Wasmer	02/05/2025
Joseph Noyes	Cust Night Supvsr MS/1.0 FTE/Walnut	02/14/2024
Nicole Sanders	Satellite Cirl Elem/.5313 FTE/Newell	02/06/2025
Korlynn Trussel	Asst Cust MS/.50 FTE/Westridge	02/26/2025

**Certified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Sara Robinson	Academic Support Coach/ .50 FTE/Dodge/.50 FTE/ Gates	Title 1 Specialist/ 1.0 FTE/Kneale	08/16/2025	D. Jaimes Diaz

**Certified Changes/Extra Standard Assignments**

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

**Classified Changes**

<u>Name</u>	<u>Former Assignment</u>	<u>New Assignment</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Trina Corretjer	Asst Cust Admin/.40 FTE/ Asst Cust Elem/.50 FTE/ Lincoln	Asst Cust Elem/1.0 FTE/ Newell	02/17/2025	E. Corretjer
Betsy Dack	Paraed Inst SUppt/.9375 FTE/ Starr	Elem & MS Para/.9375 FTE/ Starr	02/26/2025	K. Kier
Maral Keshavarzi	Parapro Alt Prg/.9375 FTE/ Shoemaker	Paraed Inst Suppt/.9375 FTE/ Shoemaker	02/17/2025	J. Britton
Jaqueline Osborne	Secondary Media Asst/ 1.0 FTE/Barr	Mobile IT Tech/1.0 FTE/ GISH	02/24/2025	E. Gomez
Michael Thompson	Sign Para EIPA<2.9/.9375 FTE/Stolley Park	ASL Inter EIPA 3-3.9/.9375 FTE/Stolley Park	08/05/2024	Correction

**Certified Special Assignment**

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

**Certified Special Assignment Separations**

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/ Reason</u>
Clinton Cunningham	Football MS Assistant/Walnut	02/05/2025	New Position

**Certified Requests for Leave of Absence**

<u>Name</u>	<u>Assignment/School</u>	<u>Date of Leave</u>	<u>Reason</u>
NONE.			

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



Grand Island Public School  
Dr. Summer Stephens  
PO Box 4904  
Grand Island, NE 68802-4904

Dear Dr. Summer Stephens,

The following sets forth the agreement between GO Physical Therapy, (formally Central Nebraska Rehab Services) and Grand Island Public School for services for the 2025-2026, 2026-2027 and 2027-2028 school years (the "Service Years").

GO Physical Therapy's (GO PT) Obligations

1. GO PT will provide therapists to provide the contracted services during the Service Years.
2. GO PT will provide monthly invoices for all services provided.
3. GO PT will ensure that all services comply with applicable state and federal laws.
4. GO PT will provide the Grand Island Public School with the required documentation related to the services.

Grand Island Public School Obligations

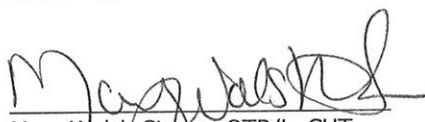
1. For services provided, Grand Island Public School will pay GO PT at the Department of Special Education's approved rate ("Approved Rate") unless otherwise indicated:
  - a. Occupational Therapy – Approved rate less \$2 per hour.
  - b. Physical Therapy – Approved rate less \$2 per hour.
2. Grand Island Public School will pay GO PT for therapist travel time at an hourly rate of \$52.00 per hour, plus mileage. The mileage rate will not exceed the Nebraska Department of Education's rate. Mileage will be calculated by taking the total mileage per day and dividing it by the number of schools serviced. Each school will pay an equal amount of mileage.
3. Grand Island Public School will pay all invoices within 30 days of the invoice date.

Terms

1. Either party can terminate this Agreement upon sixty days prior written notice.
2. For one year after the termination of this Agreement neither party shall solicit, employ, retain as a consultant or independent contractor, or otherwise interfere with the contractual relationship of any employee or independent contractor of the other party with whom the party had personal contact during the one year immediately before this Agreement's termination.

Feel free to contact me with any questions or concerns you may have.

Please sign below and return.

  
 Mary Walsh-Sterup, OTR/L, CHT  
 Managing Partner GO Therapy

  
 Administrator

2-6-25  
 Date

2-11-25  
 Date

Contact Information

Mary Walsh-Sterup, OTR/L, CHT  
308.398.5170  
mary@gopt.us

Karen McIntyre, PT, DPT  
308.380.8172  
kmcintyre@gopt.us

Educational Based Pediatrics  
PO Box 5285  
Grand Island, NE 68802

Phone: 308.675.1853  
Fax: 308.675.1353  
<https://bit.ly/GOPTedu>



# INSTRUCTIONAL COACHING GROUP

Agreement No. 5189

## CLIENT SERVICE AGREEMENT

between  
Grand Island  
Public Schools  
and  
Instructional Coaching Group

The Instructional Coaching Group looks forward to partnering with you! Please read this agreement in its entirety before signing.

THIS AGREEMENT is made and entered into by and between Instructional Coaching Group, LLC (Jim Knight or Individual Consultant) and Grand Island Public Schools.

INSTRUCTIONAL COACHING GROUP  
PO Box 35  
North Loup, NE 68859

Grand Island PS  
123 S. Webb Street  
Grand Island, NE 68803

### **PURPOSE**

---

IT IS THE PURPOSE OF THIS AGREEMENT to provide Grand Island Public Schools with Instructional Coaching Professional Development.

This agreement supersedes all other agreements made between Grand Island Public Schools

and the Instructional Coaching Group.

THEREFORE, IT IS MUTUALLY AGREED THAT:



## **SCOPE OF WORK**

Instructional Coaching Group, LLC, shall furnish the necessary personnel, equipment and/or service(s) and otherwise do all things necessary for or incidental to the performance of the work required in the provision of Instructional Coaching Professional Development.

All parties understand that the resources and training received are the intellectual property of Instructional Coaching Group and are not to be replicated in any way. This includes recording, sharing sessions, and/or recreating our intellectual property in a course or workshop.

All parties understand the importance of honoring and protecting the intellectual property of The Instructional Coaching Group, and that the resources, materials, and training received by the client are indeed the intellectual property of the Instructional Coaching Group and are not to be replicated in any way.

All materials required for each successful completion of the training are purchased as part of the training package as outlined in this agreement. The client understands they may not replicate these materials in any way. The client is legally bound to honor the intellectual property of The Instructional Coaching Group.

Also understood is the training provided to the client by the Instructional Coaching Group does not certify the client or their employees to offer professional development training of this material on their own in either a paid or unpaid capacity.

## **PERIOD OF PERFORMANCE**

Subject to its other provision, the period of performance of this contract shall commence on July 23, 2025.

SCHEDULED DATES ARE AS FOLLOWS:

Dates	Content	Consultant	Consulting Fee
July 23, 2025	Definitive Guide	Mary Webb	\$6,500
July 24, 2025	Impact Cycle Day 1	Mary Webb	\$6,500
TBD 2025-2026	Virtual 1-hour check ins (6)	Mary Webb	\$400 x 6=\$2,400



<b>Total</b>		<b>\$15,400</b>
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\*\*These dates can be amended with the agreement of both parties.

## RESOURCES

Title(s)	Quantity	Cost	Total
Impact Cycle Bundle	9	\$62.95	\$566.55
Subtotal			
Bulk Order Discount (10%)			
Subtotal			\$566.55
Shipping Charges			\$45.32
<b>Total</b>			<b>\$611.87</b>

\*\*Orders of 50 or more of each title are given a 10% bulk order discount, which has been included in the above pricing.

## SHIPPING

We will make every reasonable effort to ensure your resources arrive for your event. In order to make sure that resources arrive before your event, we must have a receivable date that is 10 days ahead of the start date of the event. We use UPS for our shipping. We are unable to ship your materials to arrive on one specific date. We will include your designated person to receive UPS tracking numbers and notifications. Once the shipment leaves our warehouse, we no longer have any responsibility for the shipment. We have no control from that point, and we cannot make any changes. UPS will not allow us to give specific instructions for the drivers.

It will be your responsibility to make sure someone is available to receive the shipment or arrange to pick it up at the nearest distribution center. If you are renting a facility and cannot have the resources delivered to that location 10 days in advance, you are responsible for receiving the shipment at your location and transferring it to the event site. You will need to check the shipment when it arrives to make sure all items were delivered, and nothing is damaged.

## PAYMENT

The parties have determined that the cost of accomplishing the work herein will be \$15,400 (consulting only) (See above schedule.) *This does not include the cost of resources.* Payment for satisfactory performance of the work shall not exceed this amount unless the parties



mutually agree in writing to a higher amount. Work will be invoiced following the first day of work listed above.

**BILLING PROCEDURE**

---

Instructional Coaching Group, LLC, will send invoice(s) to:

School District	Billing Contact Name	Billing Contact Email
Grand Island Public Schools	Toni Palmer	tpalmer@gips.org

Payment to the Instructional Coaching Group, LCC, for approved and completed work will be made within 30 days of the event. Invoices with unpaid balances that extend beyond 30 days will be charged an additional \$250 fee for every month it goes unpaid. Payment made before the engagement date is preferred, but not required. This policy will be enforced.

Please send all payments to:

Instructional Coaching Group  
ATTN: Kristen Ryschon ([kristen@instructionalcoaching.com](mailto:kristen@instructionalcoaching.com))  
PO Box 35  
North Loup, NE 68859

**CONTRACT ALTERATIONS AND AMENDMENTS**

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This contract may be amended by mutual agreement of the parties. Such amendments shall not be binding unless they are in writing and signed by personnel authorized to bind each of the parties.

**TERMINATION**

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Either party may terminate this Contract or a scheduled event upon 40 days prior written notification to the other party. If this Contract is so terminated, the parties shall be liable only for performance rendered or costs incurred in accordance with the terms of this Contract prior to the effective date of termination. If the Contract is terminated within 20 days of the event date the party will have one calendar year to make up the contracted work.

In the event that the client needs to cancel, we ask that you provide notice at least 45 days before the event's start date. Any cancellations that occur within 45 days of the event will be subject to



a \$2500 cancellation fee. In the event that the date can be rescheduled and not cancelled, the date(s) must be scheduled within one year from the original date. Failure to reschedule the date within one year will result in the \$2500 fee.

**ALL WRITINGS CONTAINED HEREIN**

---

This Contract contains all the terms and conditions agreed upon by the parties. No other understandings, oral or otherwise, regarding the subject matter of this Contract shall be deemed to exist or to bind any of the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Contract.

INSTRUCTIONAL COACHING GROUP

Tracey Stokes-Marriott  
Manager of Partnerships & Outreach

Signature

Date: \_\_\_\_\_

Grand Island Public  
Schools

Toni Palmer  
Signature

Date: 2/28/25



## APPENDIX A

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PLEASE TYPE ANSWERS.

<p><b>Contact Person:</b> The name of an onsite person to contact if there are any questions/issues about the presentation.</p>
<p><b>Contact Information:</b> Cell phone number and email of the onsite contact person.</p>
<p><b>Date of Presentation:</b></p>
<p><b>Address:</b> Where the presentation will be given.</p>
<p><b>Topic:</b> Topic of presentation.</p>
<p><b>Materials:</b> What books, workbooks, or other materials will the participants have.</p>
<p><b>Start/Finish Time and Plan for Lunch:</b></p>
<p><b>Travel Information:</b> Best hotel address, best airport, and anything else, such as rides to/from the airport or rides to/from the presentation site.</p>
<p><b>Special Information:</b> Any other information Jim/Consultant might need to know.</p>

## Grand Island Public Schools

### Fund Balances

Fiscal Year: 2024-2025

Month: March

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	\$87,791,929.53	(\$64,207,738.03)	\$0.00	\$60,571,851.41
02	Depreciation	\$4,704,631.55	\$0.00	(\$371,193.14)	\$0.00	\$4,333,438.41
03	Employee Benefit	\$3,372,665.76	\$77,516.59	(\$6,620.90)	\$0.00	\$3,443,561.45
04	Contingency	\$1,089,530.47	\$26,210.87	\$0.00	\$0.00	\$1,115,741.34
05	Activities	\$3,358,517.80	\$996,533.12	(\$1,281,346.50)	\$0.00	\$3,073,704.42
06	School Nutrition	\$1,928,966.31	\$4,065,198.28	(\$4,790,542.04)	\$0.00	\$1,203,622.55
07	Bond	\$7,935,554.75	\$17,651,808.36	(\$19,744,460.15)	\$0.00	\$5,842,902.96
08	Special Building	\$3,819,798.86	\$930,203.52	(\$480,355.44)	\$0.00	\$4,269,646.94
09	Qualified Capitol Purpose Undertaking	\$1,586,697.82	\$8,557,328.94	(\$1,065,312.02)	\$0.00	\$9,078,714.74
10	Cooperative	\$711,935.19	\$0.00	(\$276,813.56)	\$0.00	\$435,121.63
12	Student Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$65,495,958.42	\$120,096,729.21	(\$92,224,381.78)	\$0.00	\$93,368,305.85

End of Report

GIPS BOE Regular Meeting  
Monday, March 17, 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. Bid Proposals as submitted

3.5. Staff Adjustments as submitted

3.6. MOU, Agreements, and Contract Renewals

3.6.1. GO Educationally Based Services

3.6.2. Instructional Coaching Group

3.7. Treasurer's Report as submitted

3.8. Approval of Agenda as submitted

4. SPECIAL RECOGNITION

4.1. GIPS Winners from the 2025 Hall County Spelling Bee

**Speaker(s):** Mr. Mitchell Roush

4.2. GISH Boys & Girls Wrestling 2025 State Champions

**Speaker(s):** Mr. Chris Ladwig

5. REQUESTS TO ADDRESS THE BOARD

**Speaker(s):** Board President

6. INFORMATION ITEMS

6.1. FiT Update

**Speaker(s):** Dr. Summer Stephens and Mrs. Christine Ostermeyer

6.2. Formation and Approval of the Committee to Rename the Facility Currently Named "Success Academy"

**Speaker(s):** Mr. Mitchell Roush

6.3. Policy

6.3.1. 4530 FACILITY FINANCE PROGRAM

**Speaker(s):** Mr. Matt Fisher

6.3.2. 4552 SELECTION OF ARCHITECT

**Speaker(s):** Mr. Matt Fisher

6.3.3. 4553 CONTRACTOR'S FAIR EMPLOYMENT CLAUSE

**Speaker(s):** Mr. Matt Fisher

6.3.4. 4561 PROCEDURES FOR ACQUISITION OF SCHOOL SITES

**Speaker(s):** Mr. Matt Fisher

6.3.5. 4610 SCHOOL PROPERTIES DISPOSAL

**Speaker(s):** Mr. Matt Fisher

6.3.6. 4620 REQUESTS, DONATIONS, AND GIFTS

**Speaker(s):** Mr. Matt Fisher

6.3.7. 4630 GRAND ISLAND PUBLIC SCHOOLS FOUNDATION

**Speaker(s):** Mr. Matt Fisher

7. ACTION ITEMS

7.1. 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

7.2. Security Camera Upgrade Proposals

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

7.3. Formation and Approval of the Committee to Rename the Facility Currently Named "Success Academy"

**Speaker(s):** Mr. Mitchell Roush

7.4. 4321 GATE RECEIPTS AND ADMISSIONS

**Speaker(s):** Mr. Matt Fisher

7.5. 4322 INCOME FROM SCHOOL SALES AND/OR SERVICES

**Speaker(s):** Mr. Matt Fisher

7.6. 4330 IMPRESSED FUNDS ACCOUNT

**Speaker(s):** Mr. Matt Fisher

7.7. 4340 CASH IN SCHOOL BUILDING

**Speaker(s):** Mr. Matt Fisher

7.8. 4450 PAYROLL AND PAYMENT POLICY

**Speaker(s):** Mr. Matt Fisher

7.9. 4470 SETTLEMENT OF CLAIMS

**Speaker(s):** Mr. Matt Fisher

8. REPORTS

8.1. Grand Island Public Schools Foundation Report

**Speaker(s):** Mrs. Tracy Goodman

8.2. Student Representative Report

**Speaker(s):** Mr. Owen Williams

8.3. Superintendent Report

**Speaker(s):** Mr. Matt Fisher

9. EXECUTIVE SESSION FOR THE PURPOSE OF DISCUSSING A POSSIBLE PROPERTY TRANSACTION BECAUSE IT IS IN THE BEST INTEREST OF THE PUBLIC TO DISCUSS THIS MATTER IN CLOSED SESSION

10. RECONVENE FROM EXECUTIVE SESSION

11. NOTIFICATION OF UPCOMING BOARD MEETINGS

12. ADJOURNMENT



# Renaming the “Success Academy” Facility

Board of Education Meeting | 3.17.2025



1912

GRAND ISLAND PUBLIC SCHOOLS  
SUCCESS ACADEMY

# Why Change the Facility's Name?

- Success Academy no longer housed here.
- New home for High School Skills Academy.
- Minimize confusion for all stakeholders.
- Best practice dictates that facilities not be named after programs.
- Establish a facility name that can live on for decades.



# Policy #4510 - Naming of Facilities

Facilities under the direction of the Grand Island BoE will be named by the following procedures:

1. The Grand Island BoE will appoint a special committee whose function will be to review potential names and to make recommendations to the BoE.
2. The committee will have representatives from the BoE, community leadership, administration, and teaching staff.
3. The public and members of the staff will be invited to suggest names to the committee along with documentation to support the nomination.
4. The committee will be allowed to establish procedures for determining the recommendations.
5. The BoE is ultimately responsible for naming facilities and may reject any or all recommendations.
6. At the discretion of the BoE, a similar procedure may be used for re-configured or renovated facilities or naming portions of existing facilities.

# Proposed Renaming Committee

- Eric Garcia-Mendez - GIPS Board of Ed.
- Amanda Wilson - GIPS Board of Ed.
- Mitchell Roush - GIPS Comms. Dir.
- Dan Petsch - GIPS Grounds & Safety Dir.
- Renee Engel - GIPS Special Education Dir.
- Emily Bailey - Gates Teacher & GIEA  
Incoming President
- Jared Bombeck - GISH Administrator
- Shaun Willey - GISH Counselor
- Kelsey Alcorn - GISH Skills Academy Teacher
- Jennifer Worthington - Community Member  
(Retired)
- Amanda Mortiz - Community Member  
(YWCA)

# What's Next?

- Committee Approval Info & Action - *Tonight*
- Schedule first Committee Meeting - *TBD*
- Engage Staff & Public for Suggestions - *Spring*
- Committee Fields Suggestions - *Spring*
- Committee Presents Recommendation to Board - *Spring*
- Board Discusses & Votes - *Spring/Summer*



# QUESTIONS?



*Every Student, Every Day, A Success!*

GRAND ISAND PUBLIC SCHOOLS

4530 FACILITY FINANCE PROGRAM

The usual methods for financing new construction and remodeling in ~~the~~ Grand Island Public Schools will be through (a) The use of pay-as-you-go funds accrued through a building levy ~~not to exceed the maximum levy allowed .0014~~ of the assessed valuation (b) Funds acquired through the sale of bonds, or (c) Establishment of a lease-purchase agreement.

~~The~~ Grand Island Public Schools Board of Education may submit ~~as allowed for by law or~~ at any regular school election or at any special election called for the purpose to the qualified electors of the school district the question of contracting a bond indebtedness for the purpose of erecting or furnishing school buildings or purchasing school sites. Before such a bond election, specific needs for the facilities are to be made clear to the general public and careful cost estimates are made in the amounts required for the sites, buildings, and equipment.

In the case the lease-purchase method is used to finance the purchase of buildings or equipment, such lease or lease-purchase agreements shall be in accordance with state statutes. All payments pursuant to such leases shall be made from ~~current building funds or general funds~~ available funds as approved by the board and allowed by statute.

Legal Reference: Neb. Rev. Stat. 79-10,105; 10-702

Policy Adopted: 02/07/1977  
Policy Revised: 12/11/1989  
Policy Revised: 04/11/2002  
Policy Revised: 07/13/2015  
Policy Revised: ??/??/????

## 4552 SELECTION OF ARCHITECT

The stages in the task of selecting an architect to serve the district should include but not be limited to the following activities:

1. Advertisement and public notice in various trade publications announcing that the Grand Island District is contemplating new facility construction or modification of existing facilities.
2. Solicitation of interested architectural firms through a Request for Qualification (RFQ) process.
3. Appraisal of written responses and selected materials from various architectural firms.
4. Interviews with final firms selected.
5. A review of the architect's previous projects.

The American Institute of Architects Standard Form of Agreement will be used subject to modifications provided by ~~the~~ Grand Island Public Schools.

Policy Adopted: 02/07/1977

Policy Revised: 12/11/1989

Policy Revised: 05/09/2002

Policy Revised: 07/13/2015

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

Grand Island Public Schools

4553 CONTRACTOR'S FAIR EMPLOYMENT CLAUSE

Contractors and subcontractors shall abide by all appropriate employment laws and a statement of compliance will be made a part of all orders, contracts, bids, or quotation requests.

Legal Reference: Neb. Statute 48-1101 to 48-1126

Policy Adopted: 02/07/1977

Policy Reviewed: 10/01/1989

Policy Reviewed: 03/13/2002

Policy Revised: 07/13/2015

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

4561 PROCEDURES FOR ACQUISITION OF SCHOOL SITES

It shall be the policy of ~~the~~ Grand Island Public Schools to base property acquisition on student population trends, location, and educational needs. Sites should be acquired in advance to allow adequate time for the completion of topographical studies and other preliminary work. Eminent domain action for the acquisition of property for school site purposes shall be executed only after negotiations fail and all other appropriate courses of action have been exhausted. It is the Board's intent to negotiate amicably and to avoid friction when possible while continuing negotiations.

The Board shall authorize the hiring of certificated appraisers as consultants to the school district when condemnation procedures or negotiations on sites are contemplated.

Legal Reference:       Neb. Rev. Statute 76-701 through 76-726  
                              Neb. Rev. Statute 79-1095 through 79-1097

Policy Adopted: 02/07/1977  
Policy Reviewed: 10/01/1989  
Policy Revised: 05/09/2002  
Policy Revised: 07/13/2015  
Policy Revised: ??/??/????

4610 SCHOOL PROPERTIES DISPOSAL

~~The~~ Grand Island Public Schools Board of Education may, at any time, declare district real estate and improvements as surplus and authorize its disposal when such property is no longer useful to the district, unsuitable for use, too costly to repair or obsolete.

**Sale of Property:**

1. Prior to the sale, the Board shall cause the appraisal of the property by a duly qualified professional appraiser who shall make a report of such value to the Board ~~of Education~~.
2. A notice of the sale shall be published in accordance with the law governing such notice. The notice shall set out the terms and conditions of the sale. The Board may permit the bidders to specify conditions. The owner shall state that the bids shall be received on a specified date and that the sale shall continue for a period not in excess of 60 days or until the property is sold.
3. All bids shall be available for examination by the public.
4. The Board may also conduct an auction.
5. The Board may sell the property to the highest and best bidder or reject all bids.
6. Such property shall be sold only at a regular meeting of the Board ~~of Education~~ and with an affirmative vote of two-thirds of the membership.

**Trade- In Property:**

Where new property is purchased by the Board in accordance with law upon condition that property of a similar nature, owned by the school district, is to be traded in or exchanged as a part of such purchase in reduction of the price, such trade-in shall be allowed without appraisal before notice of sale.

**Surplus Property**

The superintendent, or designee, may dispose of all obsolete, surplus, unwanted and/or excessively damaged equipment and supplies owned by the district in accordance with the following procedures:

1. Develop a list of surplus property
2. List is reviewed by the Finance and Facilities Board Committee
3. Surplus property list placed on Board consent agenda for approval
4. Sell at highest price possible
5. If not sold, items will be disposed

Reference: Neb. Rev. Stat. 79-10,114

Policy Adopted: 10/04/1976

Policy Revised: 05/09/2002

Policy Revised: 07/09/2015

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

GRAND ISLAND PUBLIC SCHOOLS

4620 REQUESTS, DONATIONS, AND GIFTS

**The** Grand Island Public Schools Board of Education does not directly solicit bequests, donations, or gifts from individuals or groups. The Board encourages individuals and groups to make donations, and provide bequests or gifts through the Grand Island Public Schools Foundation.

**The** Grand Island Public Schools Foundation is a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code, designated by the Grand Island Public Schools Board of Education to accept and distribute donations to the Grand Island Public Schools.

Policy Adopted: 07/06/1987

Policy Revised: 05/09/2002

Policy Revised: 05/01/2007

Policy Revised: 07/13/2015

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

## GRAND ISLAND PUBLIC SCHOOLS

### 4630 GRAND ISLAND PUBLIC SCHOOLS FOUNDATION

**The** Grand Island Public Schools Foundation was established in 1990 “ . . . [to] encourage, accept and administer gifts for the students and staff of Grand Island Public Schools for the furtherance of public education” (Articles of Incorporation of Grand Island Education Fund, March 1990). **In 2015 the name was changed to the Grand Island Public Schools Foundation.**

**The** Grand Island Public Schools Foundation is a tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code, designated by the Grand Island Public Schools Board of Education to accept and distribute donations to ~~the~~ Grand Island Public Schools. The Board of Education shall appoint an ex-officio member to the Grand Island Public Schools Foundation Board of Directors. Regular reports of Grand Island Public Schools Foundation activities shall be made to the Board of Education.

Policy Adopted: 06/14/2007

Policy Revised: 07/09/2015

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

**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
<b>Assets</b>		
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
<b>Net Position</b>		
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		
<b>Primary government</b>					
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>
<b>Component Unit</b>					
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>
<b>Assets</b>				
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>
<b>Fund Balances</b>				
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
<b>Receipts</b>				
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>
<b>Disbursements</b>				
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>
<b>Other Financing Sources</b>				
Transfers in	2,000,000	-	1,004,496	3,004,496
Transfers out	(3,004,496)	-	-	(3,004,496)
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	<u>11,261,005</u>	<u>422,924</u>	<u>23,417</u>	<u>11,707,346</u>
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
	<u>\$ 15,133,349</u>	<u>\$ 1,286</u>	<u>\$ 15,134,635</u>
Total	<u>\$ 15,133,349</u>	<u>\$ 1,286</u>	<u>\$ 15,134,635</u>

**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
<b>Receipts</b>			
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
<b>Disbursements</b>			
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
<b>Disbursements (Continued)</b>			
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 - Expanded 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)
<b>Total disbursements</b>	<b>161,416,213</b>	<b>134,212,613</b>	<b>(27,203,600)</b>
8000 Operational transfers from the general fund	800,000	2,454,165	1,654,165
<b>Total cash disbursements by all programs</b>	<b>162,216,213</b>	<b>136,666,778</b>	<b>(25,549,435)</b>
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>	
<b>Analysis of fund balance</b>			
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)
<b>Receipts</b>			
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)
<b>Disbursements</b>			
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	
<b>Analysis of Fund Balance</b>			
Cash in bank			
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)
<b>Receipts</b>			
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>
<b>Disbursements</b>			
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>	
<b>Analysis of Fund Balance</b>			
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)
<b>Receipts</b>			
Interest	\$ 70,000	\$ 58,187	\$ (11,813)
Total receipts	70,000	58,187	(11,813)
<b>Disbursements</b>			
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	
<b>Analysis of Fund Balance</b>			
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)
<b>Receipts</b>			
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>
<b>Disbursements</b>			
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>	
<b>Analysis of Fund Balance</b>			
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	<u>1,000</u>	<u>32,840</u>	<u>31,840</u>
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	<u>1,132,764</u>	-	<u>(1,132,764)</u>
Total other financing sources (uses)	<u>1,132,764</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)
<b>Receipts</b>			
Local sources			
Local property taxes	\$ 907,236	\$ 855,336	\$ (51,900)
Carline tax	2,000	338	\$ (1,662)
Total local sources	909,236	855,674	(53,562)
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	5,000	86,999	81,999
Interest	15,764	34,639	18,875
Total receipts	930,000	977,312	47,312
<b>Disbursements</b>			
Debt services	2,100,000	906,856	(1,193,144)
Total disbursements	2,100,000	906,856	(1,193,144)
Excess (deficiency) of receipts over disbursements	\$ (1,170,000)	70,456	\$ 1,240,456
<b>Other financing sources (uses):</b>			
Long term loans	570,000	-	(570,000)
Total other financing sources (uses)	570,000	-	(570,000)
Net change in fund balances	\$ (600,000)	70,456	\$ 670,456
Fund balance, August 31, 2023		1,516,242	
Fund balance, August 31, 2024		\$ 1,586,698	
<b>Analysis of Fund Balance</b>			
Checking accounts		\$ 985,938	
Cash at County Treasurer		258,173	
Investments		342,587	
Total fund balance		\$ 1,586,698	

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	6,094,816	5,589,508	(505,308)
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	25,000	605,899	580,899
Interest	197,000	260,865	63,865
Total receipts	6,316,816	6,456,272	139,456
Disbursements			
Debt services	12,100,000	6,033,348	(6,066,652)
Total disbursements	12,100,000	6,033,348	(6,066,652)
Excess (deficiency) of receipts over disbursements	\$ (5,783,184)	422,924	\$ 6,206,108
Other financing sources (uses):			
Bond issuance	6,008,184	-	(6,008,184)
Total other financing sources (uses)	6,008,184	-	(6,008,184)
Net change in fund balances	\$ 225,000	422,924	\$ 197,924
Budgetary fund balance, September 1, 2023		7,512,631	
Budgetary fund balance, August 31, 2024		\$ 7,935,555	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 2,222	
Cash at County Treasurer		1,731,893	
Investments		6,201,440	
Total fund balance		\$ 7,935,555	

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

	Original Budget	Actual Amounts	Variance with Final Budget Over (Under)
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	4,500,000	3,547,746	(952,254)
Disbursements			
Activities disbursements	5,000,000	3,675,194	(1,324,806)
Total disbursements	5,000,000	3,675,194	(1,324,806)
Excess (deficiency) of receipts over disbursements	\$ (500,000)	(127,448)	\$ 372,552
Budgetary fund balance, September 1, 2023		3,485,966	
Budgetary fund balance, August 31, 2024		\$ 3,358,518	
Analysis of Fund Balance			
Cash in bank			
Checking accounts		\$ 3,358,518	
Total fund balance		\$ 3,358,518	

**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)
<b>Receipts</b>			
Transfer from General Fund	\$ 1,283,000	\$ 550,331	\$ (732,669)
Interest	5,065	-	(5,065)
	1,288,065	550,331	(737,734)
<b>Disbursements</b>			
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	
<b>Analysis of Fund Balance</b>			
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
<b>U.S. Department of Agriculture</b>		
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		<u>5,832,909</u>
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>
<b>U.S. Department of Education</b>		
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
<b>U.S. Department of Education (Continued)</b>		
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>
<b>U.S. Department of Health and Human Services</b>		
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.

BerganKDV, 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



# Kneale Administration Building

Dan O. Petsch  
Director of Buildings and Grounds

February 28<sup>th</sup>, 2025

RE: Proposals Received for IP Video Security for GIPS

BUDGET: QCPUF

PROJECT LIST ESTIMATE: \$2,495,000

PROPOSALS RECEIVED:

Vendor	Security Camera Cost	Vape Detection Cost	Bond Cost	Total project Cost	Projected Completion Date
Kidwell Inc.	\$1,817,254	\$293,469	\$21,105	\$2,131,828	December 31 <sup>st</sup> , 2025
CEI Security and Sound	\$2,150,464	\$251,118	\$36,032	\$2,437,614	January 26 <sup>th</sup> , 2026

RECOMMENDATION:

It is recommended to approve the proposal received Kidwell Inc. for a total cost of \$2,131,828. This will be funded through QCPUF and has a projected completion date of December 31<sup>st</sup>, 2025.

Sincerely,

Dan O. Petsch  
Director of Buildings & Grounds



# Renaming the “Success Academy” Facility

Board of Education Meeting | 3.17.2025



GRAND ISLAND PUBLIC SCHOOLS  
SUCCESS ACADEMY

1912

# Why Change the Facility's Name?

- Success Academy no longer housed here.
- New home for High School Skills Academy.
- Minimize confusion for all stakeholders.
- Best practice dictates that facilities not be named after programs.
- Establish a facility name that can live on for decades.



# Policy #4510 - Naming of Facilities

Facilities under the direction of the Grand Island BoE will be named by the following procedures:

1. The Grand Island BoE will appoint a special committee whose function will be to review potential names and to make recommendations to the BoE.
2. The committee will have representatives from the BoE, community leadership, administration, and teaching staff.
3. The public and members of the staff will be invited to suggest names to the committee along with documentation to support the nomination.
4. The committee will be allowed to establish procedures for determining the recommendations.
5. The BoE is ultimately responsible for naming facilities and may reject any or all recommendations.
6. At the discretion of the BoE, a similar procedure may be used for re-configured or renovated facilities or naming portions of existing facilities.

# Proposed Renaming Committee

- Eric Garcia-Mendez - GIPS Board of Ed.
- Amanda Wilson - GIPS Board of Ed.
- Mitchell Roush - GIPS Comms. Dir.
- Dan Petsch - GIPS Grounds & Safety Dir.
- Renee Engel - GIPS Special Education Dir.
- Emily Bailey - Gates Teacher & GIEA Incoming President
- Jared Bombeck - GISH Administrator
- Shaun Willey - GISH Counselor
- Kelsey Alcorn - GISH Skills Academy Teacher
- Jennifer Worthington - Community Member (Retired)
- Amanda Mortiz - Community Member (YWCA)

# What's Next?

- Committee Approval Info & Action - *Tonight*
- Schedule first Committee Meeting - *TBD*
- Engage Staff & Public for Suggestions - *Spring*
- Committee Fields Suggestions - *Spring*
- Committee Presents Recommendation to Board - *Spring*
- Board Discusses & Votes - *Spring/Summer*



# QUESTIONS?



*Every Student, Every Day, A Success!*

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<sup>1\*</sup> 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: ??/??/????

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<sup>1\*</sup>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. **To the extent possible money collected will be deposited daily.** ~~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.**

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 15<sup>th</sup> or last banking day prior if the 15<sup>th</sup> 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: ??/??/????



Grand Island Public Schools Foundation  
Notes for Board of Education  
3-17-25

1. The GIPS Foundation has approved the 2025 Scholarship Award Plan and declared values for both General and Academic Aristocrat Scholarships to be offered.
2. The Foundation will offer and award the top five distinguished scholarships: the Bob Hamblet Northwestern Scholarship, two Jack & Lucile Martin Memorial Scholarships, and two Charles R. and Bessie E. Frith Scholarships. These five scholarships will be awarded in March during a separate signing ceremony.
3. The Foundation is grateful for the 90 volunteer scholarship reviewers who gave selflessly of their time and talents to ensure that the awarding process is fair and equitable to all students who fulfilled and submitted their applications.
4. The Foundation spoke to the GIEA to secure their endorsement for the 2025 Staff Giving Campaign that will kick-off on April 1 and end April 25.
5. During the March GIPSF Board meeting, Board members will be asked to attend scholarship signings and both the Martin Scholarship and General Scholarship receptions.