

Board of Education Regular Meeting  
Monday, January 16, 2017 6:00 PM

City Of Gering Council Chambers 1025 P  
Street Gering, NE  
1519 10th Street  
Gering, NE 69341

## **Agenda**

1. Signature of Notification
2. Call to Order, Pledge of Allegiance, Roll Call, Welcome Visitors
  1. Acknowledge Open Meetings Law
  2. Notice of this meeting was published in the Gering Courier on January 12, 2017.
3. Action Items
  1. Swearing In of New Board Members Brent Holliday & Josh Lacy
  2. Excuse Absent Board Members
  3. Election of Officers
    - i. President
    - ii. Vice President
  4. Appointments
    - i. Board Secretary
    - ii. Treasure
4. Consent Agenda
  1. Approval of Agenda/Amendment of Agenda Items
  2. Minutes From Previous Board Meeting
  3. Approval of Claims/Bills
  4. Second Reading of Board Policies
    - i. 410.1 Certificated Employee Vacation, Holidays and Personal Leave
    - ii. 410.2 Certificated Employee Personal Illness Leave
    - iii. 410.3 Certificated Employee Family and Medical Leave
    - iv. 410.4 Certificated Employee Bereavement Leave
    - v. 410.5 Certificated Employee Political Leave
    - vi. 410.6 Certificated Employee Jury Duty Leave
    - vii. 410.7 Certificated Employee Military Service Leave
    - viii. 410.8 Certificated Employee Unpaid Leave
    - ix. 410.9 Sick Leave Bank
    - x. 411.1 Substitute Teachers
    - xi. 411.1R1 Substitute Teachers Rate of Pay
    - xii. 411.2 Summer School Certificated Employee
    - xiii. 411.3 Attendance Officer
    - xiv. 411.4 Education Aide
  5. Approval of Depository for Funds for Gering Public Schools - Western States Bank, First State Bank, US Bank, Platte Valley Bank, Nebraska Liquid Asset Fund, BOK Financial Services, Wells Fargo Corporate Trust Services
    - i. Approve Corporate Resolution for Western States Bank
    - ii. Approve Corporate Resolution for US Bank
    - iii. Approve Corporate Resolution for First State Bank

- iv. Approve Corporate Resolution for Platte Valley Bank
    - v. Approve Corporate Resolution for Nebraska Liquid Asset Fund
    - vi. Approve Corporate Resolution for BOK Financial Services
    - vii. Approve Corporate Resolution for Wells Fargo Corporate Trust Services
  6. Appoint Superintendent Bob Hastings as the Authorized Representative to secure funds for the district
  7. Appoint Superintendent Bob Hastings or his designee as the Authorized Representative for Gering Public Schools for Federal Programs
  8. Set Dates and Times for Gering Public Schools Regular Board of Education Meetings for 2017
  9. Personnel Items
    - i. Contract Approvals
    - ii. Resignations
      1. Lynne Kocer -- Title I @ Lincoln Elementary (Retirement)
      2. Deb Schild -- 1st Grade @ Lincoln Elementary (Retirement)
      3. Barb Knapper -- Title I @ Geil Elementary (Retirement)
      4. Sandy Nochi -- 4th Grade @ Northfield Elementary (Retirement)
5. Patron Comments
6. Reports and Discussions
  1. Building Report from Lincoln Elementary School
  2. Curriculum Committee Report
  3. Facilities Committee Report
  4. Business Committee Report
    - i. Trial Balance Summary
    - ii. Fund Balances
    - iii. Schedule of Investments
    - iv. Financial Statements
  5. Superintendent's Report
7. Action Items
  1. Approve a resolution calling a special election (bond issue election) in Scotts Bluff County School District 0016 (Gering Public Schools).
  2. Accept the 2015-2016 Financial Audit
8. Tentative Committee and Meeting Dates
9. Board Comments
10. Adjourn





**POLICY 203.5**  
**GERING PUBLIC SCHOOLS**  
**GERING, NE**

**TREASURER**

It shall be the responsibility of the board to annually appoint a board treasurer.

It shall be the responsibility of the treasurer to receive the funds collected for the district by the county treasurer, to pay out the funds for expenses approved by the board, to maintain accurate accounting records for each fund, to manage districts investments for the maximum benefit to the district, to report monthly and annually the status of all district funds and investments, and to file required reports with the appropriate state agencies and other entities.

The treasurer will work with the secretary to coordinate the recording, preserving and reporting of financial records, reports, cash flow needs and district investments.

If the treasurer is unable or unwilling to carry out the duties required, it shall be the responsibility of the superintendent (or other person designated by the board) to carry out the duties of the treasurer. Full Board will make this decision.

The treasurer shall give bond in an amount set by the board. The cost of the bond will be paid by the school district.

Legal Reference:                   Neb. Statute 79-586 to 590

Cross Reference:                201.1 Board Powers and Responsibilities  
  203.1 Board Organizational Meeting  
  203.5 Secretary  
  700 Business Operation

Approved     1/20/03

Reviewed 1/27/15

Revised 2/16/15

**Board of Education Regular Meeting**

December 19, 2016 6:00 PM  
City of Gering Council Chambers  
1025 P Street  
Gering, NE

**Attendance Taken at 6:00 PM:**

Present Board Members:

Brian Copsey  
Alan Doll  
BJ Peters  
Brady Shaul  
Dr. Jerry Upp

Absent Board Members:

Mary Winn

**1. Signature of Notification**

**2. Call to Order, Pledge of Allegiance, Roll Call, Welcome Visitors**

**2.1. Acknowledge Open Meetings Law**

Rationale: The Board of Education reserves the right to enter into Executive Session for the protection of the public interest; or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

**2.2. Notice of this meeting was published in the Gering Courier on December 15th, 2016.**

**3. Excuse Absent Board Members**

**Motion Passed:** Excuse the absence of Mary Winn passed with a motion by Alan Doll and a second by Dr. Jerry Upp.

Brian Copsey	Yes
Alan Doll	Yes
BJ Peters	Yes
Brady Shaul	Yes
Dr. Jerry Upp	Yes
Mary Winn	Absent

**4. Consent Agenda**

**Motion Passed:** Approval of the Consent Agenda passed with a motion by BJ Peters and a second by Alan Doll.

Brian Copsey	Yes
Alan Doll	Yes
BJ Peters	Yes
Brady Shaul	Yes
Dr. Jerry Upp	Yes
Mary Winn	Absent

**4.1. Approval of Agenda/Amendment of Agenda Items**

**4.2. Minutes From Previous Board Meeting**

**4.3. Approval of Claims/Bills**

#### **4.4. First Reading of Board Policies**

- 4.4.1. 410.1 Certificated Employee Vacation, Holidays, and Personal Leave**
- 4.4.2. 410.2 Certificated Employee Personal Illness Leave**
- 4.4.3. 410.3 Certificated Employee Family and Medical Leave**
- 4.4.4. 410.4 Certificated Employee Bereavement Leave**
- 4.4.5. 410.5 Certificated Employee Political Leave**
- 4.4.6. 410.6 Certificated Employee Jury Duty Leave**
- 4.4.7. 410.7 Certificated Employee Military Service Leave**
- 4.4.8. 410.8 Certificated Employee Unpaid Leave**
- 4.4.9. 410.9 Sick Leave Bank**
- 4.4.10. 411.1 Substitute Teachers**
- 4.4.11. 411.1R1 Substitute Teachers Rate of Pay**
- 4.4.12. 411.2 Summer School Certificated Employees**
- 4.4.13. 411.3 Attendance Officer**
- 4.4.14. 411.4 Education Aide**

#### **4.5. Second Reading of Board Policies**

- 4.5.1. 407.1 Certificated Employee Salary Schedule**
- 4.5.2. 407.2 Certificated Employee Salary Schedule Advancement**
- 4.5.3. 407.3 Certificated Employee Continued Education Credit**
- 4.5.4. 407.4 Certificated Employee Compensation for Extra Duty**
- 4.5.5. 407.5 Certificated Employee Workers' Compensation**
- 4.5.6. 407.6 Certificated Employee Tax Shelter Programs**
- 4.5.7. 407.7 Negotiations**
- 4.5.8. 408.1 Certificated Employee Resignation**
- 4.5.9. 408.2 Certificated Employee Contract Release**
- 4.5.10. 408.3 Certificated Employee Retirement**
- 4.5.11. 408.4 Certificated Employee Suspension**
- 4.5.12. 408.5 Employee Reduction in Force**

#### **4.6. Personnel Items**

- 4.6.1. Contract Approvals**
- 4.6.2. Resignations**

#### **4.7. Approve the Gering Courier as the newspaper of record for 2017.**

Rationale: GPS received proposals from both the Gering Courier and Star-Herald requesting to be named the newspaper of record for 2017. The Gering Courier proposal includes a provision that would not only run the district's legals in the Courier, but also in the Star-Herald. The proposal from the Gering Courier is recommended for approval.

### **5. Patron Comments**

### **6. Reports and Discussions**

#### **6.1. Building Report from Gering Junior High School**

Rationale: Junior High students will report on recent college visits that 7th graders took to WNCC and 8th graders took to Chadron State College.

Discussion: Mrs. Siebke and Ms. Reyes introduced a group of Gering Junior High students who went on college visits to WNCC and Chadron State College. During the first semester, 8th grade students are enrolled in the Careers class. As a part of the class, she organized campus visits for all students. Seventh grade students discussed highlights from their visit to WNCC including information about vocational and professional programs. Other highlights included the different college options that students have and what types of scholarships are available to students. Eighth grade students discussed their visit to Chadron State College. Highlights included the advantages of going to college and how it has motivated them to attend college. Mrs. Siebke reminded the board that research shows that when students visit a college, it significantly increases their chances of attending college in the future.

## **6.2. Curriculum Committee Report**

Discussion: Mr. Peters discussed the presentation about the purchase of the new K-12 mathematics curriculum. He noted that this board has made an effort to promote consistency across the grade levels with any new programs that are adopted. Barb Ehrhart also presented to the committee on the number of students in special programs throughout the district. Gering is slightly below the state average when it comes to percentages of students in special education.

## **6.3. Facilities Committee Report**

Discussion: Dr. Upp discussed the recent meeting where the primary discussion involved the upcoming facilities proposal at the high school. A meeting was held last week that identified a community leadership group who will lead the discussion of the project this spring. The district is looking at March bond issue. Four community members will lead the discussion and they are recruiting others to assist with the campaign.

## **6.4. Business Committee Report**

Discussion: Mr. Shaul reported that the Business Committee meeting learned the details of the proposed mathematics curriculum adoption. Mr. Copey noted how exciting it was to see all levels of teachers working so closely on this project.

### **6.4.1. Trial Balance Summary**

### **6.4.2. Fund Balances**

### **6.4.3. Schedule of Investments**

### **6.4.4. Financial Statements**

## **6.5. Superintendent's Report**

Discussion: Superintendent Hastings provided a report on the upcoming legislative session and the narrative being propagated by some that school spending is out of control. According to data contained within the Annual Financial Report of the district, over the past 10 years, average spending in Gering has increased by only 1.76% while total government spending in the state has increased by an average of 4.50%. Over the past five years, spending in Gering has increased an average of only 0.17% while state spending has increased by 3.46%, and over the past three years, spending in Gering has averaged a 1.38% decrease while state spending has increased over 4.5% This data shows that Gering is a very fiscally responsible district. Mr. Hastings also reported on the recent lock out that took place in the district due to a disturbance in the community. He was appreciative of the quick action of the Gering Police Department and their assistance with student dismissal, especially at Northfield, which is located near where the disturbance was taking place. He was also complimentary of the actions of GPS staff who took requisite action to ensure student safety at all times. At the conclusion of the incident, Gering Police Department and CO personnel debriefed the incident and discussed ways to improve the response. Additionally, the Gering Police Department will meet with the entire administrative staff to debrief and refine procedures going forward.

## **7. Action Items**

### **7.1. Approval of the purchase of K-12 mathematics curriculum materials for the 2017-2018 school year.**

Discussion: Mr. Peters discussed the process for the selection of the mathematics materials. Ms. Martin explained the process for rewriting the curriculum and then the evaluation of materials. Three things she wanted to note included that K-12 worked hard to make sure there was vertical alignment, teachers asked for more rigor within programs in the district, and teachers also discussed how to lead into a curriculum change like this one throughout the district.

**Motion Passed:** Approve the purchase of K-12 mathematics curriculum materials from Houghton Mifflin Harcourt in the amount of \$279,636.24 passed with a motion by BJ Peters and a second by Alan Doll.

Brian Copsey	Yes
Alan Doll	Yes
BJ Peters	Yes
Brady Shaul	Yes
Dr. Jerry Upp	Yes
Mary Winn	Absent

**7.2. Approve the formation of an activities COOP for the sport of soccer with Minatare Public Schools.**

Rationale: Minatare approached us about a potential COOP in soccer. We recommend approval of the COOP.

**Motion Passed:** Approve the COOP for the sport of soccer with Minatare Public Schools. passed with a motion by Brady Shaul and a second by Dr. Jerry Upp.

Brian Copsey	Yes
Alan Doll	Yes
BJ Peters	Yes
Brady Shaul	Yes
Dr. Jerry Upp	Yes
Mary Winn	Absent

**8. Tentative Committee and Meeting Dates**

Rationale:

Facilities Committee -- January 12 , 2017 @ 4:30 p.m. Central Office

Policy Review Committee -- No December meeting

Personnel Committee -- Negotiations

Curriculum Committee -- January 5, 2017 @ 7:00 a.m., Central Office

Business Committee -- January 9, 2017 @ 4:30 p.m. Central Office

Regular Board Meeting -- January 16, 2017 @ 6:00 p.m. City of Gering Council Chambers

**9. Recognition of outgoing school board members Dr. Jerry Upp and Alan Doll.**

**10. Board Comments**

Discussion: Mr. Shaul discussed his appreciation of the work of the staff on the selection of the new mathematics program. He also extended his thanks to Jerry and Alan for their service to the district. Dr. Upp thanked the administration of the district for the work they do in the district as well as the teaching staff for their work. Mr. Peters thanked the two outgoing board members for always letting them know what they think. Mr. Doll expressed excitement for the new mathematics curriculum. Mr. Copsey thanked the two outgoing board members for their service to the district. He also spoke of the excitement of the two new board members coming on to the board.

**11. Executive Session**

Discussion: The board entered into an executive session at 6:44 p.m. and exited at 7:10 p.m. with a motion by Doll and seconded by Shaul. All members present voted affirmative.

**Motion Passed:** Enter into executive session for the discussion of collective bargaining negotiations for the protection of the public interest. passed with a motion by Alan Doll and a second by Brady Shaul.

Brian Copsey	Yes
Alan Doll	Yes

BJ Peters	Yes
Brady Shaul	Yes
Dr. Jerry Upp	Yes
Mary Winn	Absent

**12. Adjourn**

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Chairperson

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Superintendent

Payee Name	Account Description Element	Check Date	Check Number	Amount
Bluffs Sanitary Supply, Inc.	Supplies	12/31/2016	12035	\$10,310.00
Capital Business Systems, Inc.-Texas	Copier Costs	12/31/2016	12036	\$5,325.17
Capital Business Sytems, Inc.	Supplies	12/31/2016	12037	\$4.48
Chadron State College _2816	Travel Exp/Prof Devel	12/31/2016	12038	\$25.00
Chadron State College Music Secretary Me	Dues & Fees	12/31/2016	12039	\$670.00
Charter Communications	Internet Service	12/31/2016	12040	\$135.00
City Of Gering	Supplies	12/31/2016	12041	\$20.84
Crossroads Music	Contracted Services/Repairs	12/31/2016	12042	\$294.80
Culligan of Scottsbluff	Supplies	12/31/2016	12043	\$116.99
D&H Electronics	District Stock	12/31/2016	12044	\$74.77
DAS State Accounting - Central Finance	Internet Service	12/31/2016	12045	\$238.96
Door Closer Service	Supplies	12/31/2016	12046	\$318.00
Duncan, Brenda	Mileage Reimbursement	12/31/2016	12047	\$25.54
Enviro Service, Inc.	Contracted Services/Repairs	12/31/2016	12048	\$18.00
Esu #13 _5760	ESU #13	12/31/2016	12049	\$32,091.37
Fahrenbrook, Tina	Mileage Reimbursement	12/31/2016	12050	\$81.00
First Student	BUS/VAN	12/31/2016	12051	\$55,578.98
Flowers, Nick	Travel Exp/Prof Devel	12/31/2016	12052	\$240.00
Freeburg, Lisa	Supplies	12/31/2016	12053	\$14.32
Fresh Foods Inc.	Supplies	12/31/2016	12054	\$81.35
Fulk, Alisa	Other Expenses	12/31/2016	12055	\$108.34
Gering Courier	Advertising & Printing	12/31/2016	12056	\$201.18
Hastings, Bob	Mileage Reimbursement	12/31/2016	12057	\$487.08
Heilbrun Mfg Company	Supplies	12/31/2016	12058	\$163.08
Hillyard	District Stock	12/31/2016	12059	\$3,638.39
Holiday Inn Express & Suites - Lexington	Travel Exp/Prof Devel	12/31/2016	12060	\$91.00
Ideal Laundry & Cleaners, Inc.	Supplies	12/31/2016	12061	\$214.92
Ingram Library Services	Library Books	12/31/2016	12062	\$189.99
J.W. Pepper And Sons, Inc.	District Stock	12/31/2016	12063	\$100.99
Johnson Cashway _8920	Supplies	12/31/2016	12064	\$97.34
Jostens _9015	Pupil Services	12/31/2016	12065	\$992.01
Junior Library Guild	Library Books	12/31/2016	12066	\$818.40
KSB School Law	Legal Services	12/31/2016	12067	\$75.00
Larue Distributing Inc.	Supplies	12/31/2016	12068	\$415.97
Linweld	Supplies	12/31/2016	12069	\$42.43
MakerBot Industries, LLC	Furniture and Equipment	12/31/2016	12070	\$7,916.63
Martin, Susan	Mileage Reimbursement	12/31/2016	12071	\$44.01
Martin, Terri	Other Expenses	12/31/2016	12072	\$8.63
Menards	Supplies	12/31/2016	12073	\$177.32
Mile Hi Water Tec, Inc.	Supplies	12/31/2016	12074	\$200.00
Money Wise Office Supply	Supplies	12/31/2016	12075	\$957.09
Monument Physical Therapy	Other Agencies	12/31/2016	12076	\$9,393.75
Moravek, Michael	Mileage Reimbursement	12/31/2016	12077	\$36.12
NASB	School Improvement	12/31/2016	12078	\$341.00
Nasco	Supplies	12/31/2016	12079	\$64.11
NCSA	Travel Exp/Prof Devel	12/31/2016	12080	\$905.00
Nebraska Public Health Environmental Lab	Contracted Services/Repairs	12/31/2016	12081	\$175.00
Nebraska Safety & Fire Equipment Inc.	Supplies	12/31/2016	12082	\$250.00
Nebraska State Bandmasters Assoc.	FEE WAIVER	12/31/2016	12083	\$30.00
One Source	Contracted Services/Repairs	12/31/2016	12084	\$180.00
Paul Reed Construction Co, Inc	Supplies	12/31/2016	12085	\$2,465.00
Perry, Guthery, Haase & Gessford, P.C.,	Legal Services	12/31/2016	12086	\$8,820.05
Pioneer Publishing	Supplies	12/31/2016	12087	\$122.83
Prairie Pines Quilt Shop	Supplies	12/31/2016	12088	\$60.69
Pro Tex Systems, Inc.	Supplies	12/31/2016	12089	\$1,952.00
Proquest Llc	Periodicals	12/31/2016	12090	\$422.00
Rice, Toni	Mileage Reimbursement	12/31/2016	12091	\$60.10

Rose, Art	Mileage Reimbursement	12/31/2016	12092	\$23.76
Safeguard	Supplies	12/31/2016	12093	\$402.88
Scholastic Magazines, Inc.	Periodicals	12/31/2016	12094	\$26.97
Scottsbluff High School _15903	Travel Exp/Prof Devel	12/31/2016	12095	\$316.00
Snell Services, Inc.	Supplies	12/31/2016	12096	\$1,754.75
Sparq Data Solutions, Inc.	Dues & Fees	12/31/2016	12097	\$375.00
Spectrum Photographics	Supplies	12/31/2016	12098	\$100.00
Staples Advantage	Supplies	12/31/2016	12099	\$51.98
Staples Credit Plan	Supplies	12/31/2016	12100	\$59.99
Supreme School Supply	Supplies	12/31/2016	12101	\$90.95
The Rock Pile Of Paul Reed Constr & Supp	Supplies	12/31/2016	12102	\$81.26
TotalFunds By Hasler	Supplies	12/31/2016	12103	\$1,000.00
Westco _16360	Supplies	12/31/2016	12104	\$1,146.57
Wilson, Ashlee	CONTRACTED TRANSPORTATION	12/31/2016	12105	\$39.42
Woodcraft Supply, LLC	Furniture/Equipment	12/31/2016	12106	\$4,749.00
WPCI	Contracted Services/Repairs	12/31/2016	12107	\$1,327.50
Zwieg, Drew	Mileage Reimbursement	12/31/2016	12108	\$83.43
Cdw Government, Inc.	Server Hardware	12/31/2016	12109	\$26,321.68

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE VACATION, HOLIDAYS AND PERSONAL LEAVE**

The board shall determine the amount of vacation, holidays, and personal leave that will be allowed on an annual basis for certificated employees.

It shall be the responsibility of the superintendent to make a recommendation to the board annually on vacations, holidays, and personal leave for certificated employees.

The vacation may be taken during the school year provided the vacation will not disrupt the operation of the school district. The employee must submit a vacation request to the superintendent, who shall determine whether the request will disrupt the operation of the school district. In the case of the superintendent's request, the board shall make the determination. Certificated employees who work during the school academic year, whether full-time or part-time, shall have time off in concert with the school calendar.

The requirements stated in the Negotiated Contract or employment contract between employees in that certified collective bargaining unit and the board regarding the vacations, holidays and personal leave of such employees shall be followed.

Cross Reference:     410.08 Certificated Employee Unpaid Leave  
                          415.01 Support Staff Vacations, Holidays and Personal Leave  
                          602.01 School Calendar

Approved   03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE PERSONAL ILLNESS LEAVE**

Evidence may be required regarding the mental or physical health of the employee when the administration has a concern about the employee's health. Evidence may also be required to confirm the employee's illness, the need for the illness leave, the employee's ability to return to work, and the employee's capability to perform the duties of the employee's position. It shall be within the discretion of the board or the superintendent to determine the type and amount of evidence necessary. When an illness leave will be greater than three consecutive days, the employee shall comply with the board policy regarding family and medical leave.

Certificated employees shall be granted sick leave per the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding the personal illness leave of such employees shall be followed.

Cross Reference:     404.02 Employee Injury on the Job  
                          410.03 Certificated Employee Family and Medical Leave  
                          410.08 Certificated Employee Unpaid Leave

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE FAMILY AND MEDICAL LEAVE**

Unpaid family and medical leave will be granted up to 12 weeks per year to assist employees in balancing family and work life. For purposes of this policy, year is defined as employee contract year. Requests for family and medical leave shall be made to the superintendent.

Employees may be allowed to substitute paid leave for unpaid family and medical leave by meeting the requirements set out in the family and medical leave administrative rules. Employees eligible for family and medical leave must comply with the family and medical leave administrative rules prior to starting family and medical leave. It shall be the responsibility of the superintendent to develop administrative rules to implement this policy.

The requirements stated in the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding family and medical leave of such employees shall be followed.

Legal Reference: 29 U.S.C. §§ 2601 et seq. (1994)  
29 C.F.R. Pt. 825 (1996).

Cross Reference: 410.02 Certificated Employee Personal Illness Leave  
410.08 Certificated Employee Unpaid Leave  
415.03 Support Staff Family and Medical Leave

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE BEREAVEMENT LEAVE**

The requirements stated in the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding the bereavement leave of such employees shall be followed.

The same policy as negotiated in the bargaining unit applies to any other certificated employee

Cross Reference: 410 Certificated Employee Vacations and Leaves of Absence

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE POLITICAL LEAVE**

The superintendent may provide a leave of absence to certificated employees to run for elective public office. A political leave of absence shall only be granted as unpaid leave.

The certificated employee may only be granted one period of leave to run for the elective public office. The leave may not commence before thirty days of a contested primary, special, or general election nor continue beyond the day following the election.

The request for leave must be in writing to the superintendent at least thirty days prior to the starting date of the requested leave.

Legal Reference: Neb. Statute 79-838

Cross Reference: 402.10 Employee Political Activity  
410 Certificated Employee Vacations and Leaves pf Absence

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE JURY DUTY LEAVE**

Any employee who is summoned to serve on jury or election board duty, or who is subpoenaed to provide testimony, shall not be subject to discharge from employment, loss of pay, loss of sick leave, loss of vacation time, or any other form of penalty, as a result of his or her absence from work due to such service provided the employee submits a copy of the summons, in advance, to the employee's supervisor.

Certificated employees will receive their regular salary. Any payment for jury duty shall be paid to the school district. The employee will report to work within one hour on any day when the employee is excused from jury duty during regular working hours.

Legal Reference: Neb. Statute 25-1640

Cross Reference: 410 Certificated Employee Vacations and Leaves of Absence

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE MILITARY SERVICE LEAVE**

Certificated employees who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, Coast Guard Reserve and State Guard are entitled to a leave of absence, without loss of pay, on all days during which they are employed under the orders or authorization of competent authority in the active service of the State or United States. Such leave of absence will be without loss of pay for a period not to exceed fifteen (15) work days in any one calendar year. Such leave of absence will be in addition to any leave provided by the District through policy or negotiated agreement. Any such leave which extends beyond fifteen (15) work days in any one calendar year shall be without pay from the remaining contract payments.

If the Governor of the State of Nebraska declares a state of emergency any of the above certificated employees who are ordered to active service shall receive an additional leave of absence will be granted until such member is released from the active service by competent authority. During this additional leave of absence, the employee shall receive such portion of his or her salary or compensation as will equal the loss he or she may suffer while in the active service of the state. The loss he or she may suffer while in the active service of the state is defined as the differential between military salary and district salary.

Employees who are required to leave a position other than temporary for training with the armed forces of the United States or to undertake military duty in the active service of the state are entitled to a leave of absence for such period, not to exceed five years, plus any additional period as provided by law, without loss of status and without loss of pay during the first fifteen work days, which pay for the first fifteen work days is not in addition to that described above.

Upon an honorable discharge from active service, such employee shall be entitled to a return to a comparable position as provided by law as long as he or she has.

1. has given advance notice of the need for military leave (unless notice is precluded by military necessity or is otherwise unreasonable);
2. has not been absent from his or her job for more than five years; and
3. returns to work as outlined below.

The following periods and conditions of return to work apply to the employee who was absent:

1. If absent less than 31 days, the employee must report back to work by the beginning of the next regularly scheduled work period after a reasonable amount of time to arrive home, rest and report to work;



**GERING PUBLIC SCHOOLS  
GERING, NE**

**CERTIFICATED EMPLOYEE UNPAID LEAVE**

Unpaid leave may be used to excuse an involuntary absence not provided for in this or other leave policies of the board. Unpaid leave for certificated employees must be authorized by the superintendent. Any unused Personal Leave days must be applied to such absences rather than including them as Unpaid Leave.

The superintendent shall have complete discretion to grant or deny the requested unpaid leave. In making this determination, the superintendent shall consider the effect of the employee's absence on the education program and school district operations, length of service, previous record of absence, the financial condition of the school district, the reason for the requested absence and other factors the superintendent believes are relevant to making this determination.

If unpaid leave is granted, the duration of the leave period shall be coordinated with the scheduling of the education program whenever possible to minimize the disruption of the education program and school district operations.

Whenever possible, certificated employees shall make a written request for unpaid leave sixty (60) days prior to the beginning date of the requested leave. If the leave is granted, the deductions in salary shall be made unless they are waived specifically by the superintendent.

The requirements stated in the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding the unpaid leave of such employees shall be followed.

Cross Reference:      410      Certificated Employee Vacations and Leaves of Absence

Approved      03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**SICK LEAVE BANK**

**Eligibility**

1. All employees of Gering Public Schools shall have the right to participate in the Gering Public Schools Sick Leave Bank (Bank) under the terms set forth herein.
2. Certified, classified, and administrative staff applying to draw from the Bank must meet the following criteria:
  - a. Depleted each individual's personal and sick leave .
  - b. Requested leave through the Family Medical Leave Act.
  - c. Be deemed ineligible for disability or Workmen's Compensation.
  - d. Have incurred a minimum of three (3) consecutive days unpaid prior to receiving Bank benefits.
  - e. Submitted an application for benefits in writing to the Superintendent of Schools stating the nature of the event, requested number of Bank days (not to exceed 20 per application), and eligibility as outlined in this agreement.
3. Individuals are limited to an annual maximum of 60 (sixty) days of Bank benefits.

**Contributions**

1. Participation as a contributor to the Bank is voluntary.
2. Sick leave days donated by participants to the Bank are irrevocable and nonrefundable.
3. Participants can not designate the recipient of individual Bank day donations.
4. An employee may annually contribute a maximum of five (5) days of accumulated sick leave to the Bank.
5. Employees wishing to contribute to the Bank must have a minimum of ten (10) sick leave days available for their own use after the time of donation.
6. Certified, classified and administrative staff eligible to participate may begin contributing to the Bank immediately.

**Administration**

1. Benefits from the bank may be distributed until the Bank is depleted. If the Bank is depleted, no Bank days can be approved for any applicant.
2. When the Bank reaches a level of 20 days or fewer, a notification will be sent to all GPS employees asking for additional donations to the bank.
3. Any unused sick leave bank days will be carried over to the following year.
4. A Team will jointly approve or disapprove benefits. The team will consist of the following:
  - a. Two Association designees
  - b. One member of the Board Personnel Committee
  - c. One building administrator
  - d. One classified staff member
  - e. Non-Voting (Ad Hoc) members at the team's request.
5. The team may approve up to 20 days bank leave for each application received for any applicant that meets eligibility requirements.
6. Employees may resubmit application(s) for additional Bank requests up to receipt of an annual maximum of 60 (sixty) days.
7. The maximum number of dock days will not exceed three days per school year.



**GERING PUBLIC SCHOOLS  
GERING, NE**

**SUBSTITUTE TEACHERS RATE OF PAY**

As per Board Policy number 411.01, the daily rate of pay for substitute teachers is to be determined annually by the Board of Education. The rate of pay will be as follows:

<b>Days Teaching in District</b>	<b>Daily Rate</b>
<b>1-30</b>	<b>\$110</b>
<b>31-60</b>	<b>\$120</b>
<b>61+</b>	<b>\$130</b>
<b>Assessment</b>	<b>\$110</b>

Beginning the sixteenth (16<sup>th</sup>) consecutive day in the same classroom, the rate of pay will be 1/186 of the beginning teacher base salary.

In the event a substitute teacher, who is qualified for the position, teaches in the same teaching position for more than thirty (30) consecutive days, he/she may then be placed on the salary schedule for the remainder of time served.

Each substitute teacher must hold proper Nebraska certification.

Continuous substitute teachers are substitute teachers who are temporary employed to provide substitute teaching services for a teacher for an anticipated, planned period of time to exceed 30 working days. The planned absence of the contracted teacher must be known prior to the scheduling of the substitute teacher and be approved by the Superintendent or designee. In this event, the continuous substitute teacher will be paid on a per diem basis equivalent to his/her placement on the salary schedule beginning the first day of substitute teaching services. Continuous substitute teachers do not have property rights to the position for which they are providing a service. Continuous substitute teachers may be considered as candidates for the position for which they are substituting if the contracted employee is unable to return. However, in this event the continuous substitute teacher must meet all other hiring criteria in comparison to other candidates for the position, and subject to approval by the Board of Education.

Cross Reference:      Substitute Handbook

Approved      03/15/10      Reviewed 5/20/13

**GERING PUBLIC SCHOOLS  
GERING, NE**

**SUMMER SCHOOL CERTIFICATED EMPLOYEES**

It shall be within the discretion of the board to offer an education program during the summer recess. Certificated employees who are hired to deliver the summer education program shall be compensated in addition to their regular duties during the school academic year, unless such arrangements are made prior to determining the employee's compensation for the year.

Should the board determine a summer education program is necessary, certificated employees shall be given the opportunity to apply for the positions available. If the board determines a course must be offered and no certificated employees apply for the position, the board will make the necessary arrangements to fill the position. The board will consider applications of current certificated employees in conjunction with other applications.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the need for and the delivery of the summer education program.

Cross Reference: 604.02 Summer School Instruction

**GERING PUBLIC SCHOOLS  
GERING, NE**

ATTENDANCE OFFICER

The building principal shall serve as the attendance officer.

Legal Reference: Neb. Statute 79-208 and 209

Cross Reference: 503.04 Truancy - Unexcused Absences

Approved 03/15/10

**GERING PUBLIC SCHOOLS  
GERING, NE**

**EDUCATION AIDE**

The board may employ education aides or other instructional support personnel to assist certificated personnel in teaching duties, including, but not limited to:

- managing and maintaining materials and equipment;
- attending to the physical needs of children; and
- performing other limited services to support teaching duties when such duties are determined and directed by the teacher.

Instructional support personnel cannot create lesson plans or administer and/or record assessments.

Education aides who hold a teaching certificate shall be compensated at the rate of pay established for their position as an education aide. It shall be the responsibility of the principal to supervise education aides.

Cross Reference: 412.02 Classified Staff Qualifications, Recruitment, Selection



To: Board of Education  
From: Tim Meisner, Business Manager  
Date: January 16, 2017  
Re: Corporate Resolutions for Financial Institutions

---

Western States Bank, U.S. Bank, First State Bank, Platte Valley Bank, the Nebraska Liquid Asset Fund, BOK Financial Services, and Wells Fargo Corporate Trust Services require corporate resolutions for a change in bank signatures to update the new Board of Education President and Vice President. This memo will serve as notice and passage by the board will serve as the resolution if needed.



To: Board of Education  
From: Tim Meisner, Business Manager  
Date: January 16, 2017  
Re: Corporate Resolutions for Financial Institutions

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To: Board of Education  
From: Bob Hastings, Superintendent  
Date: January 16, 2017  
Re: 2016 Gering Public Schools Board of Education Regular Meeting Dates & Times

---

It is recommended that the Gering Public Schools Board of Education meet on the third Monday of each month at 6:00 p.m.

January 16, 2017  
February 20, 2017  
March 20, 2017  
April 17, 2017  
May 15, 2017  
June 19, 2017  
July 17, 2017  
August 21, 2017  
September 18, 2017  
October 16, 2017  
November 20, 2017  
December 18, 2017

## RESOLUTION

### **A RESOLUTION CALLING A SPECIAL ELECTION IN SCOTTS BLUFF COUNTY SCHOOL DISTRICT 0016 (GERING PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA; AND RELATED MATTERS**

#### **BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCOTTS BLUFF COUNTY SCHOOL DISTRICT 0016 (GERING PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA:**

**Section 1.** The Board of Education (the “**Board**”) of Scotts Bluff County School District 0016 (Gering Public Schools) in the State of Nebraska (the “**District**”) hereby finds and determines as follows:

(a) The District is duly organized as a Class III school district under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended, embracing territory having a population of more than 1,000 and less than 150,000 inhabitants that maintains both elementary and high school grades under the direction of a single board of education.

(b) It is necessary that funds be provided for the purpose of paying the costs of constructing additions and improvements to the District’s existing high school building and grounds and related improvements, which additions and improvements include but are not limited to the following:

- safety and security updates and improvements,
- classroom, activities, and common space additions and improvements,
- HVAC and electrical upgrades and improvements, and
- commons, lunchroom, and theater area improvements;

which additions and improvements are collectively referred to herein as the “**Project**”.

(c) To pay the costs of the Project, it will be necessary for the District to issue general obligation bonds of the District in an aggregate stated principal amount not to exceed TWENTY-FOUR MILLION DOLLARS AND NO CENTS (\$24,000,000).

(d) No proposition for the issuance of bonds for any such purposes has been submitted to the electors of the District within six months preceding the date of the special election called by this Resolution.

**Section 2.** A special election (the “**Election**”) is hereby called and shall be held in the District on March 14, 2017, (the “**Election Date**”) at which Election there shall be submitted to the qualified electors of the District the following proposition (the “**Proposition**”):

“Shall Scotts Bluff County School District 0016 (Gering Public Schools) in the State of Nebraska issue its general obligation bonds in an aggregate stated principal amount not to exceed TWENTY-FOUR MILLION DOLLARS AND NO CENTS (\$24,000,000), for the purpose of paying the costs of constructing additions and improvements to the District’s existing high school building and grounds and related improvements, which additions and improvements include but are not limited to the following:

- safety and security updates and improvements,
- classroom, activities, and common space additions and improvements,
- HVAC and electrical upgrades and improvements, and
- commons, lunchroom, and theater area improvements;

with such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

“Shall the School District cause to be levied and collected annually a special levy of taxes against all the taxable property in the School District sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?”

The ballots to be voted on and cast at the Election shall have printed thereon the foregoing Proposition, with the words “FOR such Bonds and tax” and “AGAINST such Bonds and tax” following the Proposition.

Qualified electors voting in favor of the Proposition shall blacken the oval opposite the words “FOR such Bonds and tax” following the Proposition, and qualified electors voting against the Proposition shall blacken the oval opposite the words “AGAINST such Bonds and tax” following the Proposition.

**Section 3.** Notice of the Election shall be published in the *Gering Courier* at least 40 days prior to the Election Date by the Election Commissioner of Scotts Bluff County, Nebraska (the “**Election Commissioner**”). Notice of the Election shall also be given to the qualified electors of the District at least 20 days prior to the Election and a copy of the sample ballot shall be published one time not more than ten days nor less than three days prior to the Election, or as otherwise provided by law, such notice and sample ballot to be published in the *Gering Courier*, a newspaper of general circulation in the District, and the Secretary be and hereby is directed to cause such notice and sample ballot to be published.

**Section 4.** The Secretary is hereby authorized and directed to certify a copy of this Resolution not later than fifty days prior to March 14, 2017 to the Election Commissioner, who shall designate the polling places (if applicable), appoint the election officials and otherwise conduct the Election as provided by law. The District hereby agrees to reimburse the Election Commissioner for the expenses of conducting the Election.

**Section 5.** The form of ballot and form of notice for such bond election shall be in substantially the form attached to this Resolution as **Attachment I**, utilizing the appropriate provisions for an election held by mail or at polling places, as applicable, and with such other additions and changes determined appropriate by the Election Commissioner. The Secretary of the Board is hereby authorized and directed in conjunction with the Election Commissioner conducting the Election, to arrange for the printing of the necessary ballots for the Election and to do all other things and to take all other appropriate or necessary action in order to cause the Proposition to be submitted to the qualified electors of the District as above provided.

**Section 6.** Anything to the contrary herein notwithstanding, the President and Secretary of the Board are hereby authorized and directed to (a) cause the form of ballot and form of notice approved herein and attached hereto as **Attachment I** to be published in accordance with such laws, with such changes therein as the President or Secretary of the Board, in consultation with counsel to the District and bond counsel, deem necessary to conform to such laws, and (b) take all further actions necessary to comply with all publication and filing deadlines and other election procedures and requirements as may be necessary or proper to submit the Proposition described in **Section 2** hereof to the qualified electors of the District on the Election Date.

**Section 7.** This Resolution shall take effect and be in force from and after its passage as provided by law.

**PASSED:** January 16, 2017.

**SCOTTS BLUFF COUNTY SCHOOL  
DISTRICT 0016 (GERING PUBLIC SCHOOLS)  
IN THE STATE OF NEBRASKA**

ATTEST:

By: \_\_\_\_\_  
President

By: \_\_\_\_\_  
Acting Secretary

**OFFICIAL BALLOT  
SCHOOL BOND ELECTION  
SCOTTS BLUFF COUNTY SCHOOL DISTRICT 0016  
(GERING PUBLIC SCHOOLS)  
IN THE STATE OF NEBRASKA**

**Tuesday, March 14, 2017**

“Shall Scotts Bluff County School District 0016 (Gering Public Schools) in the State of Nebraska issue its general obligation bonds in an aggregate stated principal amount not to exceed TWENTY-FOUR MILLION DOLLARS AND NO CENTS (\$24,000,000), for the purpose of paying the costs of constructing additions and improvements to the District’s existing high school building and grounds and related improvements, which additions and improvements include but are not limited to the following:

- safety and security updates and improvements,
- classroom, activities, and common space additions and improvements,
- HVAC and electrical upgrades and improvements, and
- commons, lunchroom, and theater area improvements;

with such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

“Shall the School District cause to be levied and collected annually a special levy of taxes against all the taxable property in the School District sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?”

FOR such Bonds and tax

AGAINST such Bonds and tax

Electors voting in favor of such proposition shall blacken the oval opposite the words “FOR such Bonds and tax” following such proposition, and electors voting against such proposition shall blacken the oval opposite the words “AGAINST such Bonds and tax” following the proposition.

---

**NOTE: PUBLISH 1 TIME immediately before election (after \_\_\_\_\_, 2017 but before \_\_\_\_\_, 2017)**

---

**NOTICE OF SCHOOL BOND ELECTION  
SCOTTS BLUFF COUNTY SCHOOL DISTRICT 0016  
(GERING PUBLIC SCHOOLS)  
IN THE STATE OF NEBRASKA**

**Tuesday, March 14, 2017**

PUBLIC NOTICE is hereby given to the qualified electors of Scotts Bluff County School District 0016 (Gering Public Schools) in the State of Nebraska (the “**District**”) that a special election has been called and will be held in the District on Tuesday, March 14, 2017, at which time there shall be submitted to the qualified electors of the District the following proposition:

“Shall Scotts Bluff County School District 0016 (Gering Public Schools) in the State of Nebraska issue its general obligation bonds in an aggregate stated principal amount not to exceed TWENTY-FOUR MILLION DOLLARS AND NO CENTS (\$24,000,000), for the purpose of paying the costs of constructing additions and improvements to the District’s existing high school building and grounds and related improvements, which additions and improvements include but are not limited to the following:

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- classroom, activities, and common space additions and improvements,
- HVAC and electrical upgrades and improvements, and
- commons, lunchroom, and theater area improvements;

with such bonds to be issued from time to time, to bear interest at such rate or rates, to be sold at such prices and to become due at such time or times as may be fixed by, or determined at the direction of, the Board of Education; and

“Shall the School District cause to be levied and collected annually a special levy of taxes against all the taxable property in the School District sufficient in rate and amount to pay the principal of and interest on such bonds as the same become due?”

- FOR such Bonds and tax
- AGAINST such Bonds and tax

Electors voting in favor of such proposition shall blacken the oval opposite the words “FOR such Bonds and tax” following such proposition, and electors voting against such proposition shall blacken the oval opposite the words “AGAINST such Bonds and tax” following such proposition.

The polls will be open continuously from 8:00 a.m. to 8:00 p.m. on such date. The polling places are accessible to individuals with physical mobility limitations.

Ballots for early voting may be obtained from the County Clerk/Election Commissioner of Scotts Bluff County, Nebraska in Gering, Nebraska.

BY ORDER OF THE BOARD OF EDUCATION  
OF SCOTTS BLUFF COUNTY SCHOOL  
DISTRICT 0016 (GERING PUBLIC SCHOOLS) IN  
THE STATE OF NEBRASKA

---

**NOTE TO COUNTY ELECTION COMMISSIONER: PUBLISH no less than 40 days prior to election:**

\_\_\_\_\_, 2017

**NOTE TO SCHOOL DISTRICT: PUBLISH weekly for 4 consecutive weeks immediately preceding the election:**

\_\_\_\_\_, 2017

\_\_\_\_\_, 2017

\_\_\_\_\_, 2017

\_\_\_\_\_, 2017

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16

GERING PUBLIC SCHOOLS

GERING, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2016



**DANA F. COLE  
& COMPANY** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

SCOTT BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
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SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
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SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
BOARD OF EDUCATION  
AUGUST 31, 2016

President	Brian Copsey
Vice-President	Mary Winn
Members	Brady Shaul BJ Peters Alan Doll Jerry Upp
Superintendent	Bob Hastings
Board Treasurer	Tim Meisner
Board Secretary	Allison Luehring



**DANA F. COLE  
& COMPANY** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Scotts Bluff County School District No. 16  
Gering Public Schools  
Gering, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of August 31, 2016, and the respective changes in financial position - modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

### ***Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's basic financial statements. The supplementary information on pages 32 - 56 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 29 - 31 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards*, and is not a required part of the basic financial statements.

The supplementary information on pages 32 - 34 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 supplementary information on pages 32 - 34 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The supplementary information included on pages 35 - 56, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information 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 October 28, 2016, on our consideration of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska'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 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 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 Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Scottsbluff, Nebraska  
October 28, 2016

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

FUNCTIONS/PROGRAMS	Disburse- ments	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Total Governmental Activities
Governmental Activities				
Instruction				
Regular instruction	8,657,995	38,035	3,000	(8,616,960)
Computer science	80,321			(80,321)
Limited English proficiency	35,489			(35,489)
Poverty programs	2,078,068			(2,078,068)
Early childhood special education programs	65,485			(65,485)
Special education programs	2,048,527		950,230	(1,098,297)
Support services				
Pupils	488,139			(488,139)
Staff	492,110			(492,110)
School improvement	71,382			(71,382)
Maintenance and operation of buildings	1,805,958			(1,805,958)
Pupil transportation	439,779		18,011	(421,768)
School age special education transportation	49,326			(49,326)
General and administrative				
Board of Education	125,190			(125,190)
Executive administration services	252,497			(252,497)
Office of the Principal	1,437,581			(1,437,581)
Vehicle acquisition and maintenance	48,278			(48,278)
Business services	408,598			(408,598)
School lunch program	830,793	157,847	491,488	(181,458)
Summer school program	30,129			(30,129)
Federal programs	949,290		1,050,292	101,002

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS (Continued)</b>				
<b>Governmental Activities (Continued)</b>				
Capital outlay and maintenance	92,225			(92,225)
Activities Fund support	50,000			(50,000)
Redemption of principal	141,782			(141,782)
Bond service fees	4,221			(4,221)
Student fee fund	572			(572)
Interest payments	401,129			(401,129)
Other disbursements	5,060			(5,060)
<b>Total governmental       activities</b>	<b>21,089,924</b>	<b>195,882</b>	<b>2,513,021</b>	<b>(18,381,021)</b>
 <b>General Receipts</b>				
<b>Taxes</b>				
Property				7,515,805
Homestead exemption				30,651
Carline tax				35,665
Motor vehicle taxes				789,476
Public Power District sales tax				21,055
Fines and licenses				161,819
State aid				9,303,327
Other state receipts				1,013,215
Interest income				7,672
Bond proceeds				100,000
Other local receipts				201,565
Non revenue receipts				26,117
<b>Total general receipts</b>				<b>19,206,367</b>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

				Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Program Receipts		Primary Government
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Change in net position resulting from receipts and disbursements				825,346
NET POSITION, beginning of year				<u>4,730,495</u>
NET POSITION, end of year				<u><u>5,555,841</u></u>
<b>ASSETS</b>				
Cash and cash equivalents				2,581,003
Cash at County Treasurer				2,467,163
Certificates of deposit				<u>542,649</u>
<b>TOTAL ASSETS</b>				<u><u>5,590,815</u></u>
<b>LIABILITIES</b>				
Other payables				<u>34,974</u>
<b>NET POSITION</b>				
Restricted for:				
Debt services				776,612
Capital projects				638,101
Unrestricted				<u>4,141,128</u>
<b>TOTAL NET POSITION</b>				<u><u>5,555,841</u></u>

See accompanying notes to financial statements.



SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2016

	Major Funds							Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund		
DISBURSEMENTS (Continued)									
Support services (Continued)									
School age special education transportation	49,326								49,326
General and administrative									
Board of Education	125,190								125,190
Executive administration services	252,497								252,497
Office of the Principal	1,437,581								1,437,581
Vehicle acquisition and maintenance	48,278								48,278
Business services	408,598								408,598
School lunch program		830,793							830,793
Summer school program	30,129								30,129
Federal programs	949,290								949,290
Capital outlay and maintenance				92,225					92,225
Redemption of principal			100,000	41,782					141,782
Interest payments			401,129						401,129
Bond service fees			4,221						4,221
Student fee fund						572			572
Other disbursements				5,060					5,060
Total disbursements	<u>19,464,144</u>	<u>830,793</u>	<u>505,350</u>	<u>139,067</u>		<u>572</u>	<u>99,998</u>		<u>21,039,924</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	848,076	162	164,787	(137,770)	1	88	(99,998)		775,346
OTHER FINANCING SOURCES (USES)									
Bond proceeds							100,000		100,000
Activities Fund support	(50,000)								(50,000)
Total financing sources (uses)	<u>(50,000)</u>						<u>100,000</u>		<u>50,000</u>
NET CHANGE IN FUND BALANCES	798,076	162	164,787	(137,770)	1	88	2		825,346
FUND BALANCES, beginning of year	<u>3,178,031</u>	<u>124,089</u>	<u>611,825</u>	<u>795,975</u>	<u>20,068</u>	<u>507</u>			<u>4,730,495</u>
FUND BALANCES, end of year	<u>3,976,107</u>	<u>124,251</u>	<u>776,612</u>	<u>658,205</u>	<u>20,069</u>	<u>595</u>	<u>2</u>		<u>5,555,841</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2016

	Major Funds							Eliminations	Total Governmental Funds
	General Fund	School Nutrition Fund	Bond Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Cooperative Fund		
<b>ASSETS</b>									
<b>ASSETS</b>									
Cash and cash equivalents	1,193,931	124,251	638,102	604,053	20,069	595	2		2,581,003
Cash at County Treasurer	2,274,501		192,662						2,467,163
Certificates of deposit	542,649								542,649
Due from other funds				54,152				(54,152)	
<b>TOTAL ASSETS</b>	<u>4,011,081</u>	<u>124,251</u>	<u>830,764</u>	<u>658,205</u>	<u>20,069</u>	<u>595</u>	<u>2</u>	<u>(54,152)</u>	<u>5,590,815</u>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Other payables	34,974								34,974
Due to other funds			54,152					(54,152)	
<b>Total liabilities</b>	<u>34,974</u>		<u>54,152</u>					<u>(54,152)</u>	<u>34,974</u>
<b>FUND BALANCES</b>									
Restricted for:									
Debt services			776,612						776,612
Capital projects				638,101					638,101
Committed				20,104	20,069				40,173
Assigned	578,830	124,251							703,081
Unassigned	3,397,277					595	2		3,397,874
<b>Total fund balances</b>	<u>3,976,107</u>	<u>124,251</u>	<u>776,612</u>	<u>658,205</u>	<u>20,069</u>	<u>595</u>	<u>2</u>		<u>5,555,841</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>4,011,081</u>	<u>124,251</u>	<u>830,764</u>	<u>658,205</u>	<u>20,069</u>	<u>595</u>	<u>2</u>	<u>(54,152)</u>	<u>5,590,815</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
AUGUST 31, 2016

	<u>Agency Funds</u> <u>Activities Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	179,604
Certificates of deposit	<u>35,068</u>
<b>TOTAL ASSETS</b>	<u><b>214,672</b></u>
<b>LIABILITIES</b>	
Due to student groups and others	<u>214,672</u>
<b>NET POSITION</b>	<u><u>          </u></u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska (the District).

Reporting Entity

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement No. 14, which are included in the District's reporting entity.

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

Basic Financial Statements - Government-Wide Statements

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

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

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

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

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

Fund Types

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

Governmental Fund Types

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

Depreciation Fund - A Depreciation Fund may be established by a district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the receipt as a transfer from the General Fund. The district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund shall be considered only a component of the General Fund.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of District employees. The District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from the General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Bond Fund - The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The Board of Education may approve a budget with a levy limitation of \$0.14 per one hundred dollars of valuation, or a tax levy not to exceed \$0.175 per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed. The tax levy for this fund is limited to \$0.052 per hundred dollars of valuation for the District and shall not exceed ten years for each environmental hazard abatement project or accessibility barrier elimination project and shall not exceed fifteen years for each qualified special purpose for which the qualified zone academy bond was issued according to Section 79-10, 110 R.R.S.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is expended for the purposes for which it was collected from the students.

Cooperative Fund - The Cooperative Fund is to account for the operations of cooperative activity between the District and one or more other political subdivisions. The District's payment to this fund for services to the Cooperative Fund are shown as expenditures or transfers in the General Fund.

Fiduciary Fund Types

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

Basis of Accounting

The District prepares its financial statements on the modified cash basis of accounting, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education. Under the modified cash basis, revenues are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial information in accordance with accounting principles generally accepted in the United States of America.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the cash basis of accounting, the statement of financial position reports only cash and cash equivalents (those investments with terms to maturity of 90 days or less at the date of acquisition). Under the modified cash basis of

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the District in these financial statements is:

Recording long-term investments in certificates of deposit (those with maturities more than 90 days from the date of acquisition) acquired with cash assets at cost.

Recognition of payroll liabilities for employee withholding.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Likewise, expenditures for fixed assets are charged as an expense when paid and are not recorded in the government-wide or the fund financial statements as an asset. Long-term debt is similarly recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

Equity Classification

Government-Wide Statements

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

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

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

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Assigned

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

Unassigned

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

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Vacation pay is earned based on length of service. Vacation pay is recorded as an expenditure of the District as it is paid. Accumulated or vested vacation is not recorded in the accompanying financial statements at August 31, 2016, since the District is on the modified cash basis of accounting.

Sick pay is also earned on the basis of length of service. Sick pay does not vest and is recorded as an expenditure of the District when it is paid. Accrued sick pay is not recorded in the accompanying financial statements since it cannot be reasonably estimated and the District is on the modified cash basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

NOTE 2. CASH AND INVESTMENTS

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits (Continued)

As of August 31, 2016, none of the District's bank balance of \$3,767,816 was exposed to custodial credit risk as follows:

FDIC insured	933,341
Collateralized by pledged securities	<u>2,834,475</u>
	<u><u>3,767,816</u></u>

Investments

Nebraska statutes permit investments of several types, including certificates of deposit of a bank to the extent that investments are fully insured by the Federal Deposit Insurance Corporation or secured by a pledge of assets and repurchase agreements.

The School District had no investments at August 31, 2016, other than certificates of deposit.

NOTE 3. RETIREMENT PLAN

**Plan Description**

The Scotts Bluff County School District No. 16 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, 2015, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Normal retirement is at age 65. 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.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

**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 two percent, and an actuarial factor based on age.

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

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

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

For the District's year ended August 31, 2016, the District's total payroll for all employees was \$13,610,650. Total covered payroll was \$12,966,344. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2014, to June 30, 2015 (and from July 1, 2015, through August 31, 2016). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2016, was \$1,281,900.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

**Pension Liabilities**

At June 30, 2015, the District had a liability of \$6,910,650 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2015, 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 89.88% funded as of June 30, 2015, 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, 2015, the District's proportion was 0.635 percent, which was a decrease of 0.021 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the District's allocated pension income was \$405,144.

**Actuarial Assumptions**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.25 percent
Investment rate of return, net of investment expense and including inflation	8.0 percent
Projected salary increases, including inflation	4.0 - 9.0 percent
Cost-of-living adjustments (COLA)	2.50% 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 disability mortality rates were based on the 1983 Railroad Retirement Board Disabled Annuitants Mortality (unisex).

The actuarial assumptions used in the July 1, 2015, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the five-year period ending June 30, 2011. The experience study report is dated August 20, 2012. A new experience study has been completed and adopted by the PERB in October 2016. The new actuarial assumptions will be reflected in the 2017 actuarial valuation.

SCOTT'S BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

**Actuarial Assumptions (Continued)**

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of first quarter 2016 (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Stocks	29.0%	4.4%
Non-US Stocks	13.5%	5.2%
Global Stocks	15.0%	4.8%
Fixed Income	30.0%	2.1%
Real Estate	7.5%	4.4%
Private Equity	5.0%	6.7%
Total	100.0%	

**Discount Rate**

The discount rate used to measure the Total Pension Liability at both June 30, 2014, and June 30, 2015, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate. A new experience study has been completed and adopted by the PERB in October 2016. The new actuarial assumptions will be reflected in the 2017 actuarial valuation.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's 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 2114.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
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NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.0 percent) or 1-percentage-point higher (9.0 percent) than the current rate:

	Discount Rate	District's Proportionate Share of Net Pension Liability
1% decrease	7.0%	\$15,691,050
Current discount rate	8.0%	\$6,910,650
1% increase	9.0%	\$(390,896)

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

NOTE 4. LONG-TERM DEBT

Bonds Payable

On December 15, 2010, the District issued bonds for the construction of a new elementary school building. Total proceeds of the General Obligation Qualified School Construction Bond issuance were \$1,190,000. Principal is due in 2028 in one lump payment. Interest accrues at 6.909% and is payable in semiannual installments due on June 1 and December 1 of each year. The balance on these bonds as of August 31, 2016, was \$1,190,000.

On September 3, 2014, the District issued advanced refunding bonds to pay off the Build America Bonds. Total proceeds of the General Obligation Refunding Bonds issuance were \$6,500,000. Principal payments are due in annual installments on December 1 of each year. Interest accrues at .600% to 3.375% and is payable annually. The balance on these bonds as of August 31, 2016, was \$6,500,000.

SCOTT BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

On October 30, 2015, the District issued bonds for the purchase of technology. Total proceeds of the General Obligation Technology Bonds issuance were \$100,000. Principal was due August 2015 in a lump payment. As of August 31, 2016, the bond was paid in full.

Changes in the District's Bonds Payable were as follows:

	Balance September 1, 2015	Additions	Payments	Balance August 31, 2016
Qualified School Bonds	1,190,000			1,190,000
G.O. Refunding Bonds	6,500,000			6,500,000
Technology Bonds		<u>100,000</u>	<u>100,000</u>	
Total bonds payable	<u>7,690,000</u>	<u>100,000</u>	<u>100,000</u>	<u>7,690,000</u>

Annual debt service requirements for next year to maturity for bonds payable are as follows:

Years Ending August 31,	Construction Bonds		
	Principal	Interest	Total
2017		78,647	78,647
2018		78,647	78,647
2019		78,647	78,647
2020		78,647	78,647
2021		78,647	78,647
2022 - 2026		393,235	393,235
2027 - 2031	1,190,000	157,294	1,347,294
Total	<u>1,190,000</u>	<u>943,764</u>	<u>2,133,764</u>

Years Ending August 31,	GO Refunding Bonds		
	Principal	Interest	Total
2017	220,000	174,469	394,469
2018	225,000	173,149	398,149
2019	225,000	171,236	396,236
2020	230,000	168,649	398,649
2021	235,000	165,314	400,314
2022 - 2026	1,255,000	753,099	2,008,099
2027 - 2031	1,780,000	566,249	2,346,249
2032 - 2036	2,330,000	239,644	2,569,644
Total	<u>6,500,000</u>	<u>2,411,808</u>	<u>8,911,808</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Loan Payable

On February 28, 2013, the District entered into a loan agreement with Platte Valley Bank of Scottsbluff, Nebraska, for the purchase of a new administration building. Total proceeds of the loan were \$295,000. Payments are \$3,900 a month with a balloon payment due in March of 2017. Interest is at 2.750%. The balance on this loan as of August 31, 2016, was \$198,825. In March of 2015 this note was rewritten.

Changes in the District's long-term debt were as follows:

	Balance September 1, 2015	Additions	Pay- ments	Balance August 31, 2016
Platte Valley Bank Loan	<u>198,825</u>		<u>41,777</u>	<u>157,048</u>

Annual debt service requirements for the next year to maturity are as follows:

Year Ending August 31,	Platte Valley Bank Loan		
	Principal	Interest	Total
2017	<u>157,048</u>	<u>2,373</u>	<u>159,421</u>

NOTE 5. INTERFUND TRANSFERS

Transfers are used to move receipts from the fund that the statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted receipt collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Operating transfers consist of the following:

Fund	Transfers In	Transfers Out
Activities Fund	50,000	
Employee Benefit Fund	10,000	
General Fund		<u>60,000</u>
	<u>60,000</u>	<u>60,000</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. RISK MANAGEMENT

The District carries commercial insurance for substantially all risks of loss. There have been no claims from these risks which have exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7. COMMITMENTS AND CONTINGENCIES

The District participates in numerous federal and state assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

NOTE 8. BUDGET COMPLIANCE

Following is a summary of the actual and budget amounts by fund:

	Budget	Actual	Variance Favorable (Unfavorable)
General Fund	20,334,000	19,584,144	749,856
Depreciation Fund	556,748		556,748
Employee Benefit Fund	36,722		36,722
School Nutrition Fund	1,238,683	830,793	407,890
Bond Fund	1,283,507	505,350	778,157
Special Building Fund	597,087	139,067	458,020
Qualified Capital Purpose Undertaking Fund	20,069		20,069
Student Fee Fund	30,507	572	29,935
Cooperative Fund		99,998	(99,998)
	<u>24,097,323</u>	<u>21,159,924</u>	<u>2,937,399</u>

NOTE 9. INTERFUND LOANS

The following schedule provides for the amounts due to/from applicable funds:

	Due to	Due from
Bond Fund		54,152
Special Building Fund	<u>54,152</u>	
	<u>54,152</u>	<u>54,152</u>

The loan was made to cover a debt payment. There are no definite plans for repayment and no interest charged.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. SUBSEQUENT EVENTS

In November 2016, the District plans on creating General Obligation Technology Bonds with BOK. The technology bonds are due in one lump sum payment of \$100,000 due later in the 2017 fiscal year.

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 28, 2016, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Award Number	Federal CFDA Number	Cash Federal Expenditures
<u>U.S. Department of Education</u>			
Passed-through Nebraska Department of Education			
Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	16-13-079-0016-00	84.010	423,946
Title I, Part D Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	16-13-079-0016-00	84.010	34,412
IDEA Enrollment/Poverty	16-13-079-0016-00	84.027	262,324
IDEA Base	16-13-079-0016-00	84.027	111,485
IDEA Base Preschool	16-13-079-0016-00	84.173	10,905
Federal Vocational and Applied Technology Education (Carl Perkins)	16-13-079-0016-00	84.048	21,032
Title II, Part A NCLB Teacher Quality Grants	16-13-079-0016-00	84.367	85,186
			<u>949,290</u>
Passed through Scottsbluff Public Schools			
Indian Education	5060A090305	84.060	<u>4,000</u>
Total U.S. Department of Education			<u>953,290</u>
<u>U.S. Department of Agriculture</u>			
Passed through Nebraska Department of Education			
National School Lunch Program	79-0016-000	10.555	469,758

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Award Number	Federal CFDA Number	Cash Federal Expenditures
<u>U.S. Department of Agriculture (Continued)</u>			
Passed through Nebraska Department of Social Services			
Fruit/Vegetable Program	79-0016-000	10.582	14,014
Food Distribution Program	79-0016-000	10.555	<u>60,479</u>
Total U.S. Department of Agriculture			<u>544,251</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Association of School Boards (NASB)			
Medicaid in Administration	79-0016-000	93.778	<u>71,324</u>
Total U.S. Department of Health and Human Services			<u>71,324</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>1,568,865</u></b>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2016

NOTE A. BASIS OF PRESENTATION

The schedule of expenditures of federal awards is prepared on the basis of cash receipts and disbursements. Accordingly, revenues are recognized when cash is received and expenditures are recognized when cash is disbursed. Certain federal program expenditures are based on allowable cash disbursements specifically identified as federal program costs in the District's accounts or allowable indirect costs from District accounts not specifically identified as federal program costs, or a combination of direct and indirect costs.

NOTE B. FEDERAL EXPENDITURES

Federal reimbursements for the National School Lunch Program (10.555, 10.559, 10.582), IDEA (84.027, 84.173), State Children's Insurance Program (93.767), Medicaid Public Schools and Medicaid Administrative Activities (93.778) are based on approved rates for services provided and are not reimbursements for specific expenditures. Therefore, this amount represents cash received rather than federal expenditures.

NOTE C. CONTINGENCIES

The School 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 noncompliance. 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 D. SUBRECIPIENTS

The District expended no awards to subrecipients during the year.

NOTE E. FOOD DONATION

The amounts shown for the Food Distribution program is the value of the free commodities received by the District during the year.

SCOTT'S BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

	Major Funds			Reclassifi- cations	Total
	General Fund	Depreciation Fund	Employee Benefit Fund		
<b>RECEIPTS</b>					
Taxes					
Property	6,883,740				6,883,740
Carline tax	32,795				32,795
Motor vehicle taxes	786,953				786,953
Public Power District sales tax	21,055				21,055
Program sales and charges	37,375				37,375
Other local revenue	14,257				14,257
County and local fines and licenses	161,819				161,819
State receipts	11,291,641				11,291,641
Federal receipts	1,050,292				1,050,292
Interest income	3,685	2,491			6,176
Nonrevenue receipts	26,117				26,117
Total receipts	<u>20,309,729</u>	<u>2,491</u>			<u>20,312,220</u>
<b>DISBURSEMENTS</b>					
Instruction					
Regular instruction	8,557,997				8,557,997
Computer science	80,321				80,321
Limited English proficiency	35,489				35,489
Poverty programs	2,078,068				2,078,068
Special education programs	2,048,527				2,048,527
Early childhood special education programs	65,485				65,485
Support services					
Pupils	488,139				488,139
Staff	492,110				492,110
School improvement	71,382				71,382
Maintenance and operation of buildings	1,805,958				1,805,958
Pupil transportation	439,779				439,779
School age special education transportation	49,326				49,326

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

	Major Funds			Reclassifi- cations	Total
	General Fund	Depreciation Fund	Employee Benefit Fund		
DISBURSEMENTS (Continued)					
General and administrative					
Board of Education	125,190				125,190
Executive administration services	252,497				252,497
Office of the Principal	1,437,581				1,437,581
Vehicle acquisition and maintenance	48,278				48,278
Business services	408,598				408,598
Summer school program	30,129				30,129
Federal programs	949,290				949,290
Transfer to Activities Fund	50,000				50,000
Total disbursements	<u>19,514,144</u>				<u>19,514,144</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>795,585</u>	<u>2,491</u>			<u>798,076</u>
OTHER FINANCING SOURCES (USES)					
Transfers in			10,000	(10,000)	
Transfers out	(10,000)			10,000	
Total other financing sources (uses)	<u>(10,000)</u>		<u>10,000</u>		
NET CHANGE IN FUND BALANCES	785,585	2,491	10,000		798,076
FUND BALANCES, beginning of year	<u>2,611,692</u>	<u>554,617</u>	<u>11,722</u>		<u>3,178,031</u>
FUND BALANCES, end of year	<u>3,397,277</u>	<u>557,108</u>	<u>21,722</u>		<u>3,976,107</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING STATEMENTS OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2016

		Major Funds				
		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifi- cations	Total
ASSETS						
ASSETS						
	Cash and cash equivalents	1,157,750	14,459	21,722		1,193,931
	Cash at County Treasurer	2,274,501				2,274,501
	Certificates of deposit		542,649			542,649
	TOTAL ASSETS	3,432,251	557,108	21,722		4,011,081
LIABILITIES AND FUND BALANCES						
LIABILITIES						
	Other payables	34,974				34,974
FUND BALANCES						
	Assigned		557,108	21,722		578,830
	Unassigned	3,397,277				3,397,277
	Total fund balances	3,397,277	557,108	21,722		3,976,107
	TOTAL LIABILITIES AND FUND BALANCES	3,432,251	557,108	21,722		4,011,081

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
<b>RECEIPTS</b>		
Local sources		
Taxes		
Property taxes - general purpose	7,134,000	6,883,740
Motor vehicle taxes	179,204	786,953
Carline tax	30,000	32,795
Public Power District sales tax	22,000	21,055
Interest received	3,000	3,685
Local license fees and fines		17,682
Program sales and charges	40,850	37,375
Other local revenue	5,500	14,257
Total local sources	7,414,554	7,797,542
County sources		
County fines and license fees	130,000	144,137
State sources		
State aid	9,301,776	9,301,776
State apportionment	300,000	302,576
Property tax credit	230,000	321,526
Pro-rate motor vehicle	30,000	28,562
Homestead exemption	300,000	350,205
Payments for high-ability learners	13,000	10,346
Special education	1,000,000	950,230
Special education transportation	20,000	18,011
In lieu of school land tax	5,500	5,409
State categorical programs		3,000
Other state receipts	470,000	
Total state sources	11,670,276	11,291,641

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS (Continued)		
Federal sources		
Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	750,000	480,487
Title II, Part A NCLB Teacher Quality Grants	60,000	132,601
IDEA Base Preschool and IDEA Enrollment/Poverty	450,000	326,660
Medicaid Administrative Activities	60,000	71,324
Federal Vocational and Applied Technology Education (Carl Perkins)	20,000	16,475
Indian Education		4,000
Title IV, Part A NCLB Safe and Drug Free Schools	5,000	
Universal Service Fund (E-Rate)		6,436
NCLB Star Grants		12,309
Other Federal No categorical Receipts	4,000	
Total federal sources	<u>1,349,000</u>	<u>1,050,292</u>
Nonrevenue receipts		
Other receipts	<u>127,000</u>	<u>26,117</u>
Total receipts	<u>20,690,830</u>	<u>20,309,729</u>
DISBURSEMENTS		
Instruction		
Regular instruction	9,376,955	8,557,997
Computer science		80,321
Limited English proficiency		35,489
Poverty programs	1,855,685	2,078,068
Early childhood education programs	14,000	
Special education programs	2,195,000	2,048,527
Early childhood special education programs	50,000	65,485
Support services		
Pupil	149,800	488,139

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
DISBURSEMENTS (Continued)		
Support services		
Staff	592,400	492,110
School improvement	68,500	71,382
Maintenance and operation of buildings	1,624,100	1,805,958
Pupil transportation	519,000	439,779
School age special education transportation	55,000	49,326
General and administrative		
Board of Education	130,000	125,190
Executive administration services	301,100	252,497
Office of the Principal	1,384,460	1,437,581
Vehicle acquisition and maintenance	100,000	48,278
Business services	385,000	408,598
State categorical programs	3,000	
Federal programs	1,100,000	949,290
Summer school program	30,000	30,129
Transfers out	400,000	60,000
Total disbursements	<u>20,334,000</u>	<u>19,524,144</u>
RECEIPTS OVER DISBURSEMENTS		785,585
FUND BALANCE, beginning of year		<u>2,611,692</u>
FUND BALANCE, end of year		<u>3,397,277</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS		
Interest received	<u>2,500</u>	<u>2,491</u>
DISBURSEMENTS		
Capital outlay	<u>556,748</u>	<u>          </u>
RECEIPTS OVER DISBURSEMENTS		2,491
FUND BALANCE, beginning of year		<u>554,617</u>
FUND BALANCE, end of year		<u>557,108</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS		
Transfers in	<u>25,000</u>	<u>10,000</u>
DISBURSEMENTS		
Employee benefits paid	<u>36,722</u>	<u>          </u>
RECEIPTS OVER DISBURSEMENTS		10,000
FUND BALANCE, beginning of year		<u>11,722</u>
FUND BALANCE, end of year		<u>21,722</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
<b>RECEIPTS</b>		
Lunchroom sales	400,000	157,847
Federal school lunch program	600,000	483,772
State subsidy		3,858
Interest	500	461
Other local revenue	<u>125,000</u>	<u>185,017</u>
Total receipts	<u><u>1,125,500</u></u>	<u><u>830,955</u></u>
<b>DISBURSEMENTS</b>		
Salaries		52,749
Employee benefits		12,332
Purchased services		689,420
Supplies and materials	1,238,683	73,809
Capital outlay		280
Other		<u>2,203</u>
Total disbursements	<u><u>1,238,683</u></u>	<u><u>830,793</u></u>
<b>RECEIPTS OVER DISBURSEMENTS</b>		162
<b>FUND BALANCE, beginning of year</b>		<u>124,089</u>
<b>FUND BALANCE, end of year</b>		<u><u>124,251</u></u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
<b>RECEIPTS</b>		
Local property taxes	625,000	603,642
Carline tax		2,870
Interest		19
Other local receipts		1,843
Homestead exemption		30,651
Property tax credit		28,141
In lieu of school land tax		448
Pro-rate motor vehicle		2,523
Total receipts	625,000	670,137
<b>DISBURSEMENTS</b>		
Other expenses	80,395	4,221
Redemption of principal	442,668	100,000
Debt service interest	760,444	401,129
Total disbursements	1,283,507	505,350
<b>RECEIPTS OVER DISBURSEMENTS</b>		164,787
<b>FUND BALANCE, beginning of year</b>		611,825
<b>FUND BALANCE, end of year</b>		776,612

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
<b>RECEIPTS</b>		
Property taxes		282
Interest	1,200	1,015
Total receipts	1,200	1,297
<b>DISBURSEMENTS</b>		
Capital outlay	597,087	92,225
Redemption of principal		41,782
Other expenses		5,060
Total disbursements	597,087	139,067
RECEIPTS UNDER DISBURSEMENTS		(137,770)
FUND BALANCE, beginning of year		795,975
FUND BALANCE, end of year		658,205

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS		
Interest	<u>1</u>	<u>1</u>
DISBURSEMENTS		
Purchased services	<u>20,069</u>	<u>          </u>
RECEIPTS OVER DISBURSEMENTS		<u>1</u>
FUND BALANCE, beginning of year		<u>20,068</u>
FUND BALANCE, end of year		<u>20,069</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
STUDENT FEE FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS		
Extracurricular activity fees	<u>30,000</u>	<u>660</u>
DISBURSEMENTS		
Purchased services	<u>30,507</u>	<u>572</u>
RECEIPTS OVER DISBURSEMENTS		88
FUND BALANCE, beginning of year		<u>507</u>
FUND BALANCE, end of year		<u>595</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
COOPERATIVE FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Original and Final Budget	Actual
RECEIPTS	<u>          </u>	<u>100,000</u>
DISBURSEMENTS		
Supplies		96,498
Other expenses		<u>3,500</u>
Total disbursements	<u>          </u>	<u>99,998</u>
RECEIPTS OVER DISBURSEMENTS		2
FUND BALANCE, beginning of year		<u>          </u>
FUND BALANCE, end of year		<u>          </u> <u>2</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

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

Budget Compliance

The actual expenditures in the Cooperative Fund for the fiscal year were \$99,998, which exceeded the budget amount of \$- 0 - .

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts over disbursements - financial reporting basis	
General Fund	<u>798,076</u>
Receipts over disbursements - budgetary basis	
General Fund	795,585
Depreciation Fund	2,491
	<u>798,076</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
<b>INSTRUCTION - REGULAR INSTRUCTION</b>		
Salaries - teachers	5,945,759	5,905,318
Salaries - substitutes	318,530	302,689
Salaries - clerical and paraprofessional staff	581,657	446,507
Employee benefits	1,621,985	1,312,763
Purchased services	138,320	135,402
Tuition paid to other districts		(4,417)
Distance education and telecommunications	59,400	48,662
Supplies and materials	254,984	216,910
Capital outlay	338,840	104,421
Other expenses	117,480	89,742
Total instruction - regular instruction	<u>9,376,955</u>	<u>8,557,997</u>
<b>INSTRUCTION - LIMITED ENGLISH PROFICIENCY</b>		
Salaries - teachers		29,064
Employee benefits		6,425
Total instruction - limited English proficiency		<u>35,489</u>
<b>INSTRUCTION - POVERTY PROGRAMS</b>		
Salaries - teachers	1,459,630	1,708,600
Administrators' salaries	150,000	
Salaries - substitutes		28,050
Employee benefits	232,000	333,376
Purchased services	2,080	199
Supplies and materials	9,715	7,505
Capital outlay	1,070	338
Other expenses	1,190	
Total instruction - poverty programs	<u>1,855,685</u>	<u>2,078,068</u>
<b>INSTRUCTION - EARLY CHILDHOOD EDUCATIONAL PROGRAMS</b>		
Salaries - teachers	<u>14,000</u>	
<b>INSTRUCTION - COMPUTER SCIENCE</b>		
Salaries - teachers		68,738
Employee benefits		11,448
Other expenses		135
Total instruction - computer science		<u>80,321</u>

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
<b>INSTRUCTION - SPECIAL EDUCATION PROGRAMS</b>		
Salaries - teachers	1,062,497	1,131,477
Salaries - substitutes	75,000	30,332
Salaries - clerical and paraprofessional staff	91,000	284,548
Salaries - administration	300,000	77,306
Employee benefits	315,243	304,609
Purchased services	308,250	200,085
Supplies and materials	21,410	12,884
Other expenses	21,600	7,286
Total instruction - special education programs	<u>2,195,000</u>	<u>2,048,527</u>
 <b>INSTRUCTION - EARLY CHILDHOOD SPECIAL EDUCATION PROGRAMS</b>		
Salaries - teachers	19,000	1,020
Salaries - substitutes	6,000	17,025
Employee benefits	4,320	1,573
Purchased services	14,480	44,791
Supplies and materials	4,600	937
Capital outlay	500	
Other expenses	1,100	139
Total instruction - early childhood special education programs	<u>50,000</u>	<u>65,485</u>
 <b>SUPPORT SERVICES - PUPILS</b>		
Salaries	110,500	401,013
Employee benefits	27,563	78,862
Purchased services	670	
Supplies and materials	8,600	8,105
Other expenses	2,467	159
Total support services - pupils	<u>149,800</u>	<u>488,139</u>
 <b>SUPPORT SERVICES - STAFF</b>		
Salaries	244,190	334,264
Employee benefits	61,340	65,378
Purchased services	6,445	2,659
Supplies and materials	275,605	78,296

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
SUPPORT SERVICES - STAFF (Continued)		
Capital outlay	430	(111)
Other expenses	4,390	11,624
Total support services - staff	<u>592,400</u>	<u>492,110</u>
SUPPORT SERVICES - SCHOOL IMPROVEMENT		
Salaries	10,640	21,698
Employee benefits	12,800	2,422
Purchased services	4,480	4,750
Supplies and materials	37,080	38,665
Capital outlay	220	459
Other expenses	3,280	3,388
Total support services - school improvement	<u>68,500</u>	<u>71,382</u>
GENERAL ADMINISTRATION - BOARD OF EDUCATION		
Purchased services	76,820	78,282
Supplies and materials		796
Other expenses	53,180	46,112
Total general administration - Board of Education	<u>130,000</u>	<u>125,190</u>
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION SERVICES		
Salaries	236,980	213,758
Employee benefits	40,640	33,974
Purchased services	7,540	180
Distance education and telecommunications	140	
Supplies and materials	2,520	95
Capital outlay	220	
Other expenses	13,060	4,490
Total general administration - executive administration services	<u>301,100</u>	<u>252,497</u>
GENERAL ADMINISTRATION - OFFICE OF THE PRINCIPAL		
Salaries	1,069,265	1,083,224
Employee benefits	178,410	220,554
Purchased services	51,830	63,735

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
GENERAL ADMINISTRATION - OFFICE OF THE PRINCIPAL (Continued)		
Distance education and telecommunications	25,760	26,244
Supplies and materials	14,640	16,972
Capital outlay	8,975	12,471
Other expenses	35,580	14,381
Total general administration - Office of the Principal	1,384,460	1,437,581
GENERAL ADMINISTRATION - BUSINESS SERVICES		
Salaries	200,860	216,053
Employee benefits	145,180	119,663
Purchased services	17,480	57,085
Distance education and telecommunications	3,640	4,048
Supplies and materials	9,460	5,109
Capital outlay		3,050
Other expenses	8,380	3,590
Total general administration - business services	385,000	408,598
GENERAL ADMINISTRATION - VEHICLE ACQUISITION AND MAINTENANCE		
Purchased services	100,000	48,278
SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDINGS		
Salaries	390,940	473,385
Employee benefits	84,300	111,282
Purchased services	723,220	738,136
Supplies and materials	352,100	480,455
Capital outlay	15,500	2,500
Other expenses	58,040	200
Total support services - maintenance and operation of buildings	1,624,100	1,805,958
SUPPORT SERVICES - PUPIL TRANSPORTATION		
Salaries	378,800	15,435
Employee benefits	1,400	3,756

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
SUPPORT SERVICES - PUPIL TRANSPORTATION		
(Continued)		
Purchased services	64,900	70,380
Distance education and telecommunications	3,800	720
Supplies and materials	26,000	5,028
Capital outlay	26,000	
Other expenses	18,100	344,460
Total support services - pupil transportation	519,000	439,779
SUPPORT SERVICES - SCHOOL AGE		
SPECIAL EDUCATION TRANSPORTATION		
Salaries		5,455
Employee benefits		957
Purchased services	55,000	42,914
Total support services - school age special education transportation	55,000	49,326
STATE CATEGORICAL PROGRAMS		
Salaries	3,000	
FEDERAL PROGRAMS		
Indian Education	4,000	
Title I, Part A NCLB Improving the Academic Achievement of Disadvantaged	430,325	423,946
IDEA Part B Special Education	131,680	122,390
IDEA Enrollment/Poverty	340,934	262,324
Federal Vocational and Applied Technology Education (Carl Perkins)	6,306	21,032
Title II, Part A NCLB Teacher Quality Grants	100,828	85,186
Title I, Part D Subpart 2 Education of Neglected, Delinquent, or At-Risk Youth	32,605	34,412
Title IV, Part A NCLB Safe and Drug Free Schools	17,039	
Special Education Continuous Improvement Project (SCIP) - Part B	14,321	
ARRA - Title I, Part A - Improving the Academic Achievement of the Disadvantaged	163,282	

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Budget	Actual
<b>FEDERAL PROGRAMS (Continued)</b>		
Title IV, Part B NCLB 21st Century Community		
Learning Centers	67,928	
Parental Information and Resource Centers	5,000	
SPED Medicaid	(214,248)	
Total federal programs	1,100,000	949,290
 <b>SUMMER SCHOOL</b>		
Salaries	24,000	25,138
Employee benefits	6,000	4,027
Supplies and materials		964
Total summer school	30,000	30,129
 <b>TRANSFERS</b>		
Transfers to Activities Fund	400,000	50,000
Transfers to Employee Benefit Fund		10,000
Total transfers	400,000	60,000
 <b>TOTAL DISBURSEMENTS</b>	 20,334,000	 19,524,144

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/16
Revolving Fund	30,463	31	(1,281)	31,775
Odyssey of the Mind	4,835			4,835
Lincoln General	1,695	865		2,560
Lincoln McFunds	1,280			1,280
Lincoln Student Council	1,353	2,512	1,927	1,938
Activities Director	(61,969)	756	15,048	(76,261)
Activity Tickets	60,602	199	199	60,602
Northfield General	11,486	3,895	2,003	13,378
Geil Building Fund	24,204	5,849	8,608	21,445
Football Program	(5,702)	12,629	14,945	(8,018)
High School All-School Plays	12,617	1,850	2,954	11,513
High School Band	1,657	3,141	3,032	1,766
High School Building Use	7,043	40,797		47,840
GHS Booster Club	(277)			(277)
High School Chorus	382			382
FCCLA Club	362			362
High School Concessions	5,427	41,988	45,450	1,965
High School G Club	469	176	174	471
High School GGAA	4,799	2,048	1,044	5,803
High School General Fund	3,119	11,361	7,568	6,912
High School NHS	587	605	142	1,050
High School Spanish Club	1,206	50	163	1,093
High School Student Council	1,489	2,537	3,252	774
High School Yearbook	3,368	18,410	20,233	1,545
High School Mock Trial	(333)	403	70	
High School German Club	1,612	983	983	1,612
High School Journalism	232	2,611	2,751	92
High School Woods	8,354	6,738	9,088	6,004
High School Future Business Leaders	(3,378)	6,130	2,752	
High School Wendy's Endowment	2,905	149	32	3,022
Key Club	1,442	2,668	1,105	3,005
Leo Club	933	808	1,074	667
GHS Child Study Team	707	1,656	1,544	819
Harmony	2,151	3,969	3,706	2,414

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/16
Softball Boosters/Parents	15,258	6,061	8,183	13,136
High School Athletics Fund	19,437	12,426	21,497	10,366
High School Courtesy	789	50	324	515
Interact	774			774
High School Speech	(4,197)	17,689	13,492	
High School Auto	4,708	1,270	768	5,210
Tri M Music Society	(75)			(75)
Knitters Club	413			413
HS Freshman Student Council	1,581	1,620	1,116	2,085
Freshman Academy Fund	413	191		604
Don Childs Scholarship	10,208		750	9,458
Class of 1989	530			530
Class of 1997	273			273
Class of 2001	606			606
Class of 2003	53			53
Class of 2004	207			207
Class of 2005	598			598
Class of 2006	891		100	791
Class of 2007	403			403
Class of 2008	600			600
Class of 2009	600			600
Class of 2011	1,991			1,991
Class of 2012	1,639			1,639
Class of 2013	(347)			(347)
Class of 2014	458			458
Class of 2015	1,670			1,670
Class of 2016	2,726	9,599	9,388	2,937
Class of 2017	900	2,100		3,000
Class of 2018	20	880		900
Class of 2019		20		20
High School Color Guard	110	1,126	1,237	(1)
Cedar Canyon Booster Club	2,216	362	72	2,506
High School Cross Country	(4,760)	2,221	2,221	(4,760)
High School Girls' Golf	(10,399)	2,804	2,804	(10,399)

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/16
Volleyball	(16,500)	8,979	8,979	(16,500)
Boys' Basketball	2,280	8,032	8,032	2,280
Junior High One Act Play			98	(98)
Girls' Basketball	4,037	6,500	6,500	4,037
Wrestling	(5,129)	5,999	6,635	(5,765)
Boys' Swimming	(9,731)	6,736	6,736	(9,731)
Girls' Swimming	(12,794)	6,736	6,736	(12,794)
Boys' and Girls' Track	(33,473)	8,695	8,695	(33,473)
Athletic Equipment	2,250			2,250
Boys' Tennis	(2,136)	3,474	1,338	
Girls' Tennis	(5,392)	1,468	1,468	(5,392)
High School Boys' Golf	(9,339)	2,847	2,847	(9,339)
High School Spirit Squad		407	407	
High School Drug-Free	7			7
Scholarship	2,084	9,600	9,600	2,084
High School Girls' Softball	(20,549)	9,375	9,375	(20,549)
Boys' Soccer	(15,587)	2,974	2,974	(15,587)
Girls' Soccer	(10,616)	3,516	3,516	(10,616)
Art Club	476	452	711	217
Book Club	179	474	495	158
Science Club	1,161	1,032	418	1,775
Wellness	231		91	140
Dance Team		581	956	(375)
Sugar Valley Tech Sumit	2,651	2,335	359	4,627
Junior High General Fund	4,310			4,310
Junior High Student Council	7,050	2,807	371	9,486
Junior High Towel Fund	1,510	3,429	2,416	2,523
Junior High Yearbook	5,343	7,153	6,645	5,851
Junior High Builders Club	2,390	952	1,207	2,135
National Junior Honor Society	1,234	800	681	1,353
Quiz Bowl	(204)	400	460	(264)
Junior High Newspaper	(50)			(50)
National Forensic League	174		145	29
Health Occupation Student Association		134		134

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2016

	Balance 9/1/15	Receipts/ Transfers In	Disbursements/ Transfers out	Balance 8/31/16
Freshmen Entrepreneur		1,060	550	510
Culinary Arts		69	69	
High School Musical	10,218	20,863	20,762	10,319
High School Bulldog Wrestling	3,054	11,745	12,803	1,996
High School Bulldog Basketball	918	4,682	3,955	1,645
High School Bulldog Football	21,619	36,085	25,280	32,424
High School Excess Class Dues	1,554			1,554
Bulldog Girls' Golf	4,055	3,181	4,657	2,579
Bulldog Girls' Basketball	3,338	24,954	21,190	7,102
Wrestling Booster	1,353		1,353	
Soccer Boosters	5,033	11,607	11,552	5,088
Bulldog Spirit Squad	1,956	14,409	15,479	886
Bulldog Track	1,413	1,773	2,214	972
Bulldog Boys' Golf	1,115	11,190	9,567	2,738
Volleyball Boosters	9,360	11,905	15,745	5,520
Bulldog Speech	2,368	3,727	5,798	297
Booster Cross Country	3,569	6,123	3,537	6,155
Soccer Girls' Boosters	4,905	12,937	10,220	7,622
Preschool Boosters	1,530	400		1,930
Girls' Cross Country Booster	899	1,062	1,243	718
Bulldog Boys' Tennis	101	138	176	63
Bulldog Girls' Tennis	23	708	1,009	(278)
Bulldog DECA	1,861	8,695	10,084	472
Dance Bulldog	9,049	23,208	21,802	10,455
Central Office	1,100			1,100
Whitney Paar Scholarship Fund	17,870		10,000	7,870
Twila Fund Scholarship Fund	3,318		375	2,943
	<u>182,860</u>	<u>550,641</u>	<u>518,829</u>	<u>214,672</u>
TOTAL SCHOOL ACTIVITIES				
ORIGINAL AND FINAL BUDGET		<u>650,000</u>	<u>804,861</u>	



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Scotts Bluff County School District No. 16  
Gering Public Schools  
Gering, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, as of and for the year ended August 31, 2016, and the related notes to the financial statements, which collectively comprise Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's basic financial statements, and have issued our report thereon dated October 28, 2016.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control.

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

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2016-001.

### Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's Response to Findings

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

### Purpose of this Report

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

Dana F Cole + Company, LLP

Scottsbluff, Nebraska  
October 28, 2016



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
Scotts Bluff County School District No. 16  
Gering Public Schools  
Gering, Nebraska

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

We have audited Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have direct and material effect on each of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs for the year ended August 31, 2016. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requires of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's compliance.

### *Opinion on Each Major Federal Programs*

In our opinion, Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2016.

### **Report on Internal Control Over Compliance**

Management of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001, that we consider to be a significant deficiency.

Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Scotts Bluff County School District No. 16, Gering Public Schools, Gering, Nebraska's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Dana F Cole + Company, LLP

Scottsbluff, Nebraska  
October 28, 2016

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2016

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_ Yes X No

Noncompliance matter to the financial statements disclosed: X Yes \_\_\_ No

Federal Awards

Internal control over major programs:

Material weakness identified: \_\_\_ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses: \_\_\_ Yes X No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a): X Yes \_\_\_ No

Identification of major programs:

School Lunch	10.555
Title I	84.010

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2016

SECTION I. SUMMARY OF AUDITORS' RESULTS (Continued)

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

Auditee qualified as a low-risk auditee: \_\_\_Yes XNo

SECTION II. FINANCIAL STATEMENT FINDINGS

2016-001 EXCESS DISBURSEMENTS OVER BUDGET

Criteria

Nebraska statutes require the District to adopt a budget each year and limit actual expenditures to budgeted amounts.

Condition and Context

Cooperative Fund expenditures exceeded budgeted expenditures in the amount of \$99,998.

Cause

The budget did not include refinancing of debt or cooperative fund expenditures.

Effect

Actual expenditures exceeding budgeted expenditures is a violation of Nebraska statutes.

Recommendations

The District should periodically review expenditures for compliance with budget restrictions.

Views of Responsible Officials and Planned Corrective Action

We understand the requirement of limiting expenditures to approved budget amounts. We have noted this finding and plan to review expenditures prior to year end for compliance with budget restrictions and, when necessary, make amendments to the budget.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2016

See current year audit finding 2016-001 and the following.

2015-001 EXCESS DISBURSEMENTS OVER BUDGET

Condition

Bond Fund expenditures exceeded budgeted expenditures in the amount of \$6,447,425.

Cooperative Fund expenditures exceeded budgeted expenditures in the amount of \$100,000.

Status

Bond Fund expenditures did not exceed budgeted expenditures for the fiscal year ending August 31, 2016.

2015-002 CLAIM FOR REIMBURSEMENT PROCESSING

U.S Department of Agriculture  
Passed through NE Department of Education  
Program Name: National School Lunch Program  
CFDA # 10.555

Significant Deficiency  
CLAIM FOR REIMBURSEMENT PROCESSING

Criteria

The District submits claims for reimbursement every month to the Nebraska Department of Education.

Condition and Context

The District's claims for reimbursement have not been accurate. The meal counts claimed for reimbursement have been under stated due to an issue with the Infinite Campus Software. The November 2014 claim for reimbursement was selected for testing. It was determined that due to an issue at the Gering Junior High, meal counts were underreported for reimbursement as follows: paid in full meals underreported by 124; reduced meals underreported by 49; and free meals underreported by 578. The total amount not claimed for reimbursement was \$1,928.64. This error occurred for the entire school year and the total amount of under claim was not determined.

SCOTTS BLUFF COUNTY SCHOOL DISTRICT NO. 16  
GERING PUBLIC SCHOOLS  
GERING, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2016

2015-002 CLAIM FOR REIMBURSEMENT PROCESSING (Continued)

Cause

Controls over school lunch meal count did not provide accurate reporting information.

Effect

The District wasn't reimbursed fully.

Questioned Costs

No questioned costs to the program. School underreported claim for reimbursement.

Recommendation

We recommend that changes be made to the Infinite Campus Software used to capture meal counts to ensure that amounts claimed on the monthly claim for reimbursement submitted to the Nebraska Department of Education are accurate. We also recommend that management review the claim for reimbursement before it is submitted to the Nebraska Department of Education to ensure its accuracy.

Views of Responsible Officials and Planned Corrective Action

We concur with the recommendation, and have met with our IT staff to correct the software issue causing the claim for reimbursement to be understated. Management will also review the claim for accuracy before it is submitted to the Nebraska Department of Education.

Status

This finding has been corrected for 2016.