



HASTINGS
PUBLIC SCHOOLS

Assuring the essential.
Expanding the possible.

Regular Board Meeting

Monday, December 18, 2023 @ 6:30 PM Central

Board Room at HPS District Offices, 1515 W 8th St, Hastings, NE 68901

1. CALL TO ORDER - Jim Boeve -

2. Roll Call -

3. Pledge Allegiance to the Flag -

4. ANNOUNCEMENT - Jim Boeve -

5. RECURRENT - Jim Boeve -

5.1. Minutes of Previous Meeting(s) -

5.2. Payment of Expenditures -

6. ADMINISTRATIVE REPORT - Jim Boeve -

7. RECEIVE CORRESPONDENCE - Jim Boeve -

8. SUPERINTENDENT'S REPORT - Jeff Schneider -

8.1. Audit Report - Kyle Overturf -

8.2. Elementary Orchestra Performance -

9. Accountability and Student Achievement Review - Lawrence Tunks -

10. FIRST OPPORTUNITY FOR PUBLIC TO BE HEARD - Jim Boeve -

11. SPECIAL BOARD FUNCTIONS - Jim Boeve -

11.1. Approve increase for Special Education Skills para position - Dr. Tom Szlanda -

11.2. Approve purchase of Classroom Audio Amplification systems - Trent Kelly -

11.3. Approve bid for HVAC system project at Senior High - Trent Kelly -

11.4. CONSENT AGENDA - Dr. Thomas Szlanda -

12. SECOND OPPORTUNITY FOR PUBLIC TO BE HEARD - Jim Boeve -

13. DATES OF FUTURE BOARD MEETINGS - Jim Boeve -

14. MEDIA SPOKESPERSON - Jim Boeve -

15. Executive Session - Jim Boeve -

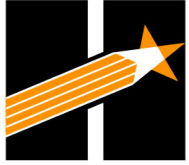
16. The Board of Education returns to Open Session - Jim Boeve -

17. ADJOURNMENT - Jim Boeve -

***Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on an item listed on the board agenda.



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Hastings Public Schools Work Session Minutes

November 16, 2023 6:00 PM

Board Room at HPS District Offices, 1515 W 8th St, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Friday, November 10, 2023

Jim Boeve:	Present
Sharon Brooks:	Present
Brent Gollner:	Present
Jodi Graves:	Present
Andrew McCarty:	Present
Laura Schneider:	Present
Christopher Shade:	Present
Becky Sullivan:	Present
Stacie Widhelm:	Present

1. Roll Call

President Boeve called the meeting to order.

Others in attendance: Jeff Schneider, Superintendent; Denise Behrends, Administrative Assistant to the Superintendent; Trent Kelly, Director of Technology and Operations; Dr. Tom Szlanda, Director of Human Resources and Operations; Andy Jones, Hastings Public Access TV; Irina Erickson, Longfellow Principal; Kerra Robinson, Assistant Director of Special Education/Morton Early Learning Center; Dr. Kandace Garwood, Director of Special Education; Lawrence Tunks, Director of Learning; Erin Cafferty, Business Manager; Ben Welsch, HEA President; Becki Kulwicki, HEA Representative; McKenzie Bertrand, HEA Representative; Will Vraspir, Hastings Tribune

2. Announcement - Jim Boeve

President Boeve reminded those in attendance of the Open Meetings Act.

3. Welcome to HEA reps and guests - Jim Boeve

President Boeve welcomed HEA representatives and guests. He asked those in attendance to introduce themselves.

4. Review Board Norms/Goal - Jim Boeve

There were no Board member comments.

5. Board Self- Assessment Reminder - Jim Boeve

President Boeve reminded Board Members to complete their self-assessment and return it to Denise by November 30th. They will be reviewed at the December Work Session in closed session. Denise will send out forms via email.

6. Reminder to declare if running for President or Vice-President - Jim Boeve
President Boeve reminded Board members to declare if they are running for Board President or Board Vice-President.

7. Superintendent's Intent to Extend - Jim Boeve

As required by the Superintendent's contract, President Boeve received Mr. Schneider's written letter of intent to extend his contract. Mr. Schneider reminded Board members of the December 31st deadline to notify him if the Board does not intend to renew the contract.

8. Information on "Spotlight on Learning" - Jeff Schneider

Superintendent Schneider informed Board members that this month's Spotlight on Learning will feature the Morton Early Learning Center.

9. Update on Grades 4-8 Digital Citizenship - Jeff Schneider

Superintendent Schneider shared an update about Digital Citizenship presentations that were shared with students in grades 4-8. Parents were invited to an open house prior to the presentations to educate students about the dangers of the internet. Parents were given the choice to opt their students out of the lessons, but only a few opted out. There was also a follow-up meeting for parents to review the presentations. Overall, the presentations were successful and likely to continue. Positive feedback was received from parents and teachers. Moving forward, Schneider noted this is a great opportunity to get more parents involved.

Board members held a discussion about the digital citizenship presentation.

10. Reminder of Incentive for Early Notification of Intent to Resign/Retire - Dr. Tom Szlanda

Dr. Tom Szlanda reminded Board members of policy 408.07 which gives a \$500 Incentive for Early Notification (by third Friday of December) of Certificated Staff members who intend to Resign or Retire. Dr. Szlanda noted that last year 11 teachers provided early notification and the District was able to fill all of those positions. Friday, December 15, 2023 is the deadline to meet eligibility for the incentive this year. Dr. Szlanda will be sending a notice to Certificated Staff members reminding them of this policy.

11. Approve addition of 1.0 FTE Certificated Position for 2024-25 - Dr. Tom Szlanda

Dr. Tom Szlanda discussed a request to add a 1.0 FTE certificated teacher position for the 2024-25 school year. This position would be a special education resource teacher at the elementary level due to student needs. Dr. Szlanda will recommend the addition of a 1.0 FTE certificated position for the 2024-2025 school year.

Board members held a discussion about certificated staffing needs.

12. Approve addition of 1.0 FTE Administrative Position for 2024-25 - Jeff Schneider

Superintendent Schneider reviewed a request to add a 1.0 FTE Administrator position for the 2024-25 school year. Mr. Schneider noted the position of Director of Learning & Support was cut in 2019 due to budget cuts and is requesting to add that position back. A primary focus of this position will be to support the building Principals with ongoing student needs. Superintendent Schneider will recommend the addition of a 1.0 FTE Administrator position for the 2024-2025 school year.

Board members held a discussion about District Administrative staffing needs.

13. *Consent Agenda - Dr. Thomas Szlanda

Dr. Tom Szlanda reviewed the vacant positions throughout the District. Dr. Szlanda will recommend approval of the personnel agenda as presented.

14. Reminders - Jim Boeve

President Boeve reminded Board members of the regular Board meeting on Monday, November 20th at 6:30 p.m. in the Board Room of the HPS District Office.

15. Adjournment - Jim Boeve

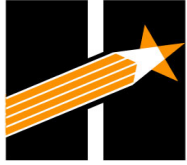
Motion to adjourn meeting. Motion made by Laura Schneider, Seconded by Brent Gollner.

Motion passed

Jim Boeve:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Andrew McCarty:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea
Stacie Widhelm:	Yea

Meeting adjourned at 6:20 p.m.

Dr. Thomas Szlanda, Board Secretary



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Hastings Public Schools Regular Board Meeting Minutes

November 20, 2023 6:30 PM

Board Room at HPS District Offices, 1515 W 8th St, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Wednesday, November 8, 2023

Jim Boeve: Present
Sharon Brooks: Present
Brent Gollner: Present
Jodi Graves: Present
Andrew McCarty: Present
Laura Schneider: Present
Christopher Shade: Present
Becky Sullivan: Present
Stacie Widhelm: Present

1. CALL TO ORDER - Jim Boeve

President Boeve called the meeting to order.

2. Roll Call

Others in attendance: Jeff Schneider, Superintendent; Denise Behrends, Administrative Assistant to the Superintendent; Dr. Tom Szlanda, Director of Human Resources & Operations; Erin Cafferty, Business Manager; Lawrence Tunks, Director of Learning; Dr. Kandace Garwood, Director of Special Education; Terry Julian, Technology Facilitator; Sara Horstman, Morton Early Learning Center; Kerra Robinson, Assistant Director of Special Education/Morton Early Learning Center; Jeff Linden, Senior High Principal; Ben Welsch, HEA President; Chris Schukei, Executive Director of the HPS Foundation; Will Vraspir, Hastings Tribune

3. Pledge Allegiance to the Flag

4. ANNOUNCEMENT - Jim Boeve

President Boeve reminded those in attendance of the Open Meetings Act

5. RECURRENT - Jim Boeve

5.1. Minutes of Previous Meeting(s)

Motion to approve the minutes as presented. Motion made by Brent Gollner, Seconded by Laura Schneider. Motion passed

Jim Boeve: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Andrew McCarty: Yea

Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea
Stacie Widhelm: Yea

5.2. Payment of Expenditures

Motion to approve the payment of expenditures in the amount of \$6,463,848.88. Motion made by Sharon Brooks, Seconded by Becky Sullivan. Motion passed

Jim Boeve: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Andrew McCarty: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea
Stacie Widhelm: Yea

6. ADMINISTRATIVE REPORT - Jim Boeve

There were no Board member comments.

7. RECEIVE CORRESPONDENCE - Jim Boeve

There was no correspondence to receive.

8. SUPERINTENDENT'S REPORT - Jeff Schneider

Superintendent Schneider shared Good News with Board members.

Mr. Schneider introduced Kerra Robinson, Assistant Director of Special Education, to present the Spotlight on Learning for Morton Early Learning Center. Mrs. Robinson shared a presentation focused on the preschool (4 and 5-year-olds) program.

9. FIRST OPPORTUNITY FOR PUBLIC TO BE HEARD - Jim Boeve

Ben Welsch, community member and veteran teacher, addressed the Board in support of the proposed addition of a 1.0 FTE Certificated Teacher and 1.0 FTE Administrator position.

10. SPECIAL BOARD FUNCTIONS - Jim Boeve

10.1. Approve addition of 1.0 FTE Certificated Position for 2024-25 - Dr. Tom Szlanda

Motion to approve addition of 1.0 Certificated position for 2024-25. Motion made by Jodi Graves, Seconded by Sharon Brooks. Motion passed

Jim Boeve: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Andrew McCarty: Yea
Laura Schneider: Yea

Christopher Shade: Yea
Becky Sullivan: Yea
Stacie Widhelm: Yea

Dr. Tom Szlanda discussed a request to add a 1.0 FTE certificated teacher position for the 2024-25 school year. This position would be a special education behavior teacher at the elementary level due to student needs. Dr. Szlanda recommended the addition of a 1.0 FTE certificated position for the 2024-2025 school year.

10.2. Approve addition of 1.0 FTE Administrative Position for 2024-25 - Jeff Schneider
Motion to approve addition of 1.0 Administrative Position for 2024-25. Motion made by Brent Gollner, Seconded by Stacie Widhelm. Motion passed

Jim Boeve: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Andrew McCarty: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea
Stacie Widhelm: Yea

Superintendent Schneider reviewed a request to add a 1.0 FTE Administrator position for the 2024-25 school year. Mr. Schneider noted the position of Director of Learning & Support was cut in 2019 due to budget cuts and he is requesting to reinstate that position. A primary focus of this position will be to support the building principals with ongoing student needs. Superintendent Schneider recommended the addition of a 1.0 FTE Administrator position for the 2024-2025 school year.

10.3. CONSENT AGENDA - Dr. Thomas Szlanda
Motion to approve consent agenda as presented. Motion made by Laura Schneider, Seconded by Brent Gollner. Motion passed

Jim Boeve: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Andrew McCarty: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea
Stacie Widhelm: Yea

Dr. Tom Szlanda reviewed the vacant positions throughout the District. Currently there are 10 certificated, 14 classified, and 4 extra standard positions open. Dr. Szlanda recommended

approval of the personnel agenda as presented. Board member Laura Schneider acknowledged the receipt of gifts and thanked donors for their generosity.

11. SECOND OPPORTUNITY FOR PUBLIC TO BE HEARD - Jim Boeve
There were no public comments.

12. DATES OF FUTURE BOARD MEETINGS - Jim Boeve
President Boeve reminded Board members of upcoming Board meetings for next month.

Work Session - December 14, 2023 - 6:00 p.m. - Board Room at HPS District Offices
Regular Board Meeting - December 18, 2023 - 6:30 p.m. - Board Room at HPS District Offices

13. MEDIA SPOKESPERSON - Jim Boeve
President Boeve announced Andrew McCarty will serve as the media spokesperson for this month.

14. ADJOURNMENT - Jim Boeve
Motion to adjourn meeting. Motion made by Laura Schneider, Seconded by Brent Gollner.
Motion passed

Jim Boeve:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Andrew McCarty:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea
Stacie Widhelm:	Yea

The meeting adjourned at 7:05 p.m.

Dr. Thomas Szlanda, Board Secretary

GENERAL FUND 11-23

Check Number	Date	Payee	Amount
139916	11/20/2023	ADAMS, ANDREW LO	\$134.75
139917	11/20/2023	ADELSON, BETH ADMIN	\$209.60
139918	11/20/2023	ADVANCED FAMILY HEALTHCARE	\$138.00
139919	11/20/2023	ALLENS B & R #32	\$550.08
139920	11/20/2023	ALLO COMMUNICATIONS	\$6,730.98
139921	11/20/2023	AMERI-TECH INDUSTRIAL, INC.	\$235.11
139922	11/20/2023	APPLE, INC	\$566.00
139923	11/20/2023	ARNOLD MOTOR COMPANY	\$356.02
139924	11/20/2023	ATWATER, LORRAINE M MS	\$107.19
139904	10/27/2023	BARISTA'S OF HASTINGS, LLC	\$244.50
139925	11/20/2023	BEAVE, ERIN LO	\$130.00
139926	11/20/2023	BELIKOVA-ERICKSON, IRINA LO	\$357.90
139927	11/20/2023	BERNARD-STEVENS, DAVID A	\$45.00
139928	11/20/2023	BG&S TRANSMISSIONS	\$4,195.74
139929	11/20/2023	BIERE, DIANE MS	\$53.97
139930	11/20/2023	BIG G ACE	\$579.44
139931	11/20/2023	BLICK ART MATERIALS	\$2,079.27
139932	11/20/2023	BLOOM OROFACIAL MYOFUNCTIONAL	\$729.00
ACH	11/15/2023	BOK FINANCIAL	\$2,051,778.00
139933	11/20/2023	BRAINPOP	\$2,023.11
139934	11/20/2023	BRUYERE, DESTINY	\$783.00
139905	10/27/2023	BUILDING WINGS, LLC	\$625.00
139935	11/20/2023	C4 OPERATIONS, LLC	\$946.50
139936	11/20/2023	CAPITAL ONE TRADE CREDIT	\$39.99
139937	11/20/2023	CAREY'S PEST CONTROL	\$980.00
139938	11/20/2023	CARLSON, MICHELLE	\$2,012.74
139939	11/20/2023	CAROLINA BIOLOGICAL SUPPLY CO.	\$431.01
139940	11/20/2023	CENTRAL COMMUNITY COLLEGE - HA	\$31,032.00
139941	11/20/2023	CENTRAL NEBR REHAB SERVICES	\$33,699.88
ACH	10/23/2023	CHRYST, KERI	\$750.00
139942	11/20/2023	CITY OF HASTINGS 15870	\$21,855.26
139943	11/20/2023	COMPUTER HARDWARE, INC	\$4,030.00
ACH	11/15/2023	COMPUTERSHARE (WF)	\$6,296.82
139944	11/20/2023	CONDITIONED AIR MECHANICALS	\$3,650.00
139945	11/20/2023	CORNHUSKER PRESS	\$2,830.71
139946	11/20/2023	CPI/COOPERATIVE PRODUCERS, INC	\$15,978.58
139947	11/20/2023	CREATIVE SITES	\$1,400.00
139948	11/20/2023	CREECH, LIZ LO	\$142.79
139949	11/20/2023	CULLIGAN OF HASTINGS	\$421.20
139906	10/27/2023	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$267.33
139950	11/20/2023	DETAMORE, STEPHANIE MS	\$296.87
139951	11/20/2023	DIETZE MUSIC	\$1,531.89

GENERAL FUND 11-23

139952	11/20/2023	DRYML, TARA	LI	\$44.18
139953	11/20/2023	DUTTON-LAINSON		\$210.34
139954	11/20/2023	EAGLE BUILDING SERVICES, LLC		\$15,375.36
139955	11/20/2023	EAKES OFFICE SOLUTIONS		\$724.19
139956	11/20/2023	ECHO ELECTRIC SUPPLY		\$369.08
139957	11/20/2023	ED SERV UNIT 9		\$16,763.40
139958	11/20/2023	EGAN SUPPLY COMPANY		\$745.80
139959	11/20/2023	EILEENS COLOSSAL COOKIES, INC.		\$22.25
139960	11/20/2023	ELECTRONIC CONTRACTING COMPANY		\$1,575.00
139961	11/20/2023	ELECTRONIC SYSTEMS, INC.		\$717.15
139962	11/20/2023	ENGBERG, SCOTT		\$20.15
139963	11/20/2023	FERGUSON, CHARLES A	MS	\$41.24
139964	11/20/2023	FITZGERALD, CAROL A	LI	\$35.50
139965	11/20/2023	FOLLETT CONTENT SOLUTIONS, LLC		\$857.14
139966	11/20/2023	FRANZEN, LACEY	HMS	\$53.50
139967	11/20/2023	FRIEND, ELLIE		\$144.01
139968	11/20/2023	GILMORE, STEPHENA J		\$44.18
139969	11/20/2023	GONZALES LEGON, DANIA A		\$608.00
139970	11/20/2023	GOODWIN TUCKER GROUP		\$4,633.54
139971	11/20/2023	GRAHAM TIRE - GI		\$1,199.80
139972	11/20/2023	GRAINGER		\$603.82
139973	11/20/2023	GREATER NE SCHOOLS ASSN.		\$4,250.00
139974	11/20/2023	GRIESS, ALEXANDER		\$17.95
139975	11/20/2023	GUMDROP BOOKS		\$579.54
139976	11/20/2023	GUSTAVE A. LARSON COMPANY		\$165.90
139977	11/20/2023	HARTWIG, LORI		\$94.00
139978	11/20/2023	HASTINGS EARLY CHILD DEVELOPMENT		\$2,071.00
139979	11/20/2023	HASTINGS OUTDOOR POWER, LLC		\$60.00
139980	11/20/2023	HASTINGS UTILITIES		\$60,606.69
139981	11/20/2023	HAUSER, JOHN W		\$159.70
139907	10/27/2023	HAUSER, JOHN W		\$172.27
139982	11/20/2023	HEALTH PRODUCTS FOR YOU		\$2,887.78
139983	11/20/2023	HERMAN, ART		\$30.78
139984	11/20/2023	HOMETOWN LEASING		\$10,887.13
139985	11/20/2023	HOWARD'S GLASS		\$483.45
139986	11/20/2023	IDEA BANK MARKETING		\$3,553.75
139987	11/20/2023	IMPLEMENTATION CONSULTING GROUP, LLC		\$25,337.50
139988	11/20/2023	INGRAM LIBRARY SERVICES		\$1,005.60
139989	11/20/2023	INTEGRATED SECURITY SOLUTIONS		\$69.00
139990	11/20/2023	INTERSTATE ALL BATTERY		\$214.00
139991	11/20/2023	IPEVO, INC.		\$113.01
139992	11/20/2023	ISLAND SUPPLY WELDING		\$947.98
139993	11/20/2023	J W PEPPER & SONS INC.		\$55.00

GENERAL FUND 11-23

139994	11/20/2023	JACOBSON, STEPHANIE	MS	\$11.15
139995	11/20/2023	JOHNSON HARDWARE COMPANY		\$2,487.64
139996	11/20/2023	JOHNSON, KAYLA	MO	\$282.31
139997	11/20/2023	JUNKER, ERICKA		\$132.00
139998	11/20/2023	KEELE, WENDY	MO	\$846.39
139999	11/20/2023	KELLY SUPPLY CO		\$167.68
140000	11/20/2023	KELLY, AMY	HA	\$139.09
139908	10/27/2023	KENESAW MOTORS		\$66,713.00
140001	11/20/2023	KIMLE, MICHELLE	MS	\$96.28
140002	11/20/2023	KUCERA PAINTING		\$550.00
140003	11/20/2023	KUEHN, BRENDA		\$1,011.19
140004	11/20/2023	KULLY PIPE & STEEL CO		\$3,163.10
140005	11/20/2023	LCL TRUCK EQUIPMENT, INC.		\$1,336.62
140006	11/20/2023	LIBRARY STORE		\$40.39
ACH	10/16/2023	LUNCHTIME SOLUTIONS, INC		\$250,931.77
140007	11/20/2023	LYNDEY'S BUILDING BLOCKS DAYCARE		\$630.00
140008	11/20/2023	MATHESON TRI-GAS, INC		\$563.09
140009	11/20/2023	MATT FRIEND TRUCK EQUIPMENT, INC.		\$1,881.00
140010	11/20/2023	MAXIM HEALTHCARE SERVICES, INC.		\$887.40
140011	11/20/2023	MCPHERSON, SARA K		\$177.97
140012	11/20/2023	MECHANICAL SALES PARTS, INC.		\$613.00
140013	11/20/2023	MENARDS		\$5,866.07
140014	11/20/2023	MICK, ALICIA		\$459.00
140015	11/20/2023	MIDWEST AUTOMATIC FIRE SPRINKLER		\$2,014.96
140016	11/20/2023	MIDWEST CONNECT		\$8,000.00
140017	11/20/2023	MURRAY CONNIE	LO	\$204.58
140018	11/20/2023	NAPA AUTO PARTS		\$2,969.71
140019	11/20/2023	NCECBVI		\$50.00
140020	11/20/2023	NCS PEARSON, INC		\$1,621.81
140021	11/20/2023	NE COUNCIL OF SCHOOL ADMIN		\$355.00
140022	11/20/2023	NE DEPT. OF EDUCATION		\$20.00
140023	11/20/2023	NEBRASKA STATE FIRE MARSHAL AGENCY		\$324.00
140024	11/20/2023	NEBRASKA-IOWA IND FASTENER		\$222.17
140025	11/20/2023	NUTRIEN AG SOLUTIONS		\$39.63
ACH	10/31/2023	OMNIFY		\$248.00
140026	11/20/2023	O'REILLY AUTO PARTS		\$118.41
140027	11/20/2023	ORESTAD, SARA D		\$6.39
140028	11/20/2023	PASTIME LANES		\$105.00
140029	11/20/2023	PEDROZA, MELISSA	HHS	\$142.14
140030	11/20/2023	PEPSI OF HASTINGS -		\$1,230.67
140031	11/20/2023	PERRY, GUTHERY, HAASE & GESSFORD PC		\$9,913.60
140032	11/20/2023	PFEIFER, SHELLI M	MS	\$18.98
140033	11/20/2023	PFEIL, CHRISTINA	MS	\$24.48

GENERAL FUND 11-23

140034	11/20/2023	PHYS THERAPY & SPORT REHAB	\$14,325.77
140035	11/20/2023	PILE, HOPE	\$352.00
140036	11/20/2023	PINE COVE CONSULTING, LLC	\$32,322.00
139909	10/27/2023	PIZZA HUT MGT	\$71.00
140037	11/20/2023	PLANK ROAD PUBLISHING	\$652.25
140038	11/20/2023	POOH CORNER WEST	\$2,842.40
140039	11/20/2023	PRECISION POWER COATING	\$820.00
140040	11/20/2023	R8 PRODUCTIONS	\$4,725.00
140041	11/20/2023	RAYNOR GARAGE DOORS OF CE. NE.	\$160.00
140042	11/20/2023	REYES ABREV, VIVIAN	\$22.79
140043	11/20/2023	RIVERSIDE INSIGHTS	\$179.10
139910	10/27/2023	RUNCIES CATERING	\$957.70
140044	11/20/2023	RUSS'S IGA	\$1,735.45
140045	11/20/2023	RUTTS HEATING & AIR CONDITIONING INC	\$3,503.08
140046	11/20/2023	SAPP BROS PETRO GRAND ISLAND	\$350.00
140047	11/20/2023	SCHNEIDER, JEFF AD	\$393.00
140048	11/20/2023	SCHOLASTIC, INC -	\$706.10
140049	11/20/2023	SCHULTZ, AMBER AL	\$186.20
140050	11/20/2023	SHERWIN-WILLIAMS CO	\$191.00
140051	11/20/2023	SHRIVER, SHARON A.	\$1,518.00
140052	11/20/2023	SIMMONS, JULIE LO	\$246.70
140053	11/20/2023	SKARIN, TAYLOR ANN	\$352.00
140054	11/20/2023	SOUTHWORTH, PAULA D.	\$1,364.00
139911	10/27/2023	STAPELS, INC.	\$314.50
140055	11/20/2023	STATE OF NEBRASKA	\$30.00
140056	11/20/2023	STATE SUPPLY COMPANY	\$180.06
140057	11/20/2023	STOKELY, KELSEY	\$5,589.00
140058	11/20/2023	STRAATMANN, STONEY	\$347.83
140059	11/20/2023	SUNBELT RENTALS	\$330.71
ACH	9/29/2023	SYNCB/AMAZON	\$10,879.18
140060	11/20/2023	SZLANDA, TOM ADMIN	\$258.07
140061	11/20/2023	TECH MASTERS	\$565.00
140062	11/20/2023	THE HOME DEPOT PRO	\$15,703.29
140063	11/20/2023	THE JUICE PLUS COMPANY, LLC	\$86.00
139912	10/27/2023	THE KENSINGTON	\$50.00
140064	11/20/2023	THE MANDT SYSTEM, INC	\$4,498.00
140065	11/20/2023	TK ELEVATOR CORPORATION	\$1,019.99
140066	11/20/2023	TOBII DYNAVOX, LLC	\$199.00
140067	11/20/2023	TRUCK CENTER COMPANIES	\$151.00
140068	11/20/2023	UNK ACADEMIC AD & CAREER DEVELOPMENT	\$100.00
140069	11/20/2023	URRUTIA, HOLLIS A	\$80.00
140070	11/20/2023	US BANK	\$16,420.59
140071	11/20/2023	VARITRONICS, LLC	\$294.60

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140072	11/20/2023	VERIZON WIRELESS	\$1,209.16
139913	10/27/2023	VIAERO WIRELESS	\$257.52
139914	10/27/2023	VOYAGER SOPRIS LEARNING	\$7,020.80
140073	11/20/2023	W.G. PAULEY LUMBER COMPANY	\$844.31
140074	11/20/2023	WEST MUSIC COMPANY	\$102.88
139915	10/27/2023	WEST MUSIC COMPANY	\$107.50
140075	11/20/2023	WITTE, LYNDSEY	\$80.26
ACH	10/16/2023	WOODWARD'S DISPOSAL	\$2,257.50
140076	11/20/2023	YANDAS MUSIC	\$131.00
140077	11/20/2023	YANT EQUIPMENT	\$707.50
140078	11/20/2023	YMCA	\$6,077.42
140079	11/20/2023	ZANER-BLOSER	\$45.00
140080	11/20/2023	ZIEMBA ROOFING CO	\$1,123.00
			\$2,871,446.77

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Check Number	Date	Payee	Amount
14512	10/18/2023	ALFS, REGAN	\$35.00
14607	11/8/2023	ALLENS B & R #32	\$232.60
14558	11/1/2023	ANDERSON, BENJAMIN JAY	\$85.00
14539	10/26/2023	ARKANSAS FLAG AND BANNER	\$263.00
14559	11/1/2023	AWARDS PLUS - GI	\$197.00
14608	11/8/2023	BARWICK, CARISSA	\$85.00
14560	11/1/2023	BECKENHAUER, WILLIAM	\$216.00
14609	11/8/2023	BIG G ACE	\$1,151.27
14610	11/8/2023	BLASER, ANTHONY	\$85.00
14611	11/8/2023	BREI, CAMERON	\$120.00
14513	10/18/2023	BREI, CAMERON	\$180.00
14514	10/18/2023	BRENNFOERDER, ZACHARY	\$180.00
14515	10/18/2023	BROOKS, BRUCE	\$120.00
14561	11/1/2023	BURKHART, MARLEEN I	\$138.84
14562	11/1/2023	CALDWELL, HILARY	\$79.88
14612	11/8/2023	CASH	\$210.00
14563	11/1/2023	CFA FUNDRAISING	\$2,691.25
14516	10/18/2023	CHURCH WORLD SERVICES/CROP	\$191.00
14540	10/26/2023	CLARK, EMMA	\$793.13
14517	10/18/2023	COBLE, CATHY	\$120.00
14564	11/1/2023	COMPETITIVE EDGE	\$300.00
14613	11/8/2023	COMPUTER HARDWARE, INC	\$1,999.95
14565	11/1/2023	CORNHUSKER PRESS	\$124.49
14518	10/18/2023	COURT HARBOR	\$104.00
14614	11/8/2023	CRETE HIGH SCHOOL	\$100.00
14519	10/18/2023	DECA, INC.	\$4,425.00
14566	11/1/2023	DIXON, ENOCH	\$95.00
14567	11/1/2023	DOMINOS PIZZA - HASTINGS	\$27.72
14568	11/1/2023	DRAKE, LINDSEY	\$558.00
14520	10/18/2023	DUFF, JEREMY	\$180.00
14615	11/8/2023	DWYER, LAURA J HHS	\$18.00
14569	11/1/2023	DWYER, LAURA J HHS	\$342.00
14570	11/1/2023	EDMISTEN, SIERRA	\$85.00
14571	11/1/2023	EILEENS COLOSSAL COOKIES, INC.	\$8,683.20
14572	11/1/2023	ENGBERG, JACOB	\$120.00
14616	11/8/2023	ENGBERG, JUSTIN	\$120.00
14573	11/1/2023	FARJARDO, DELTA	\$50.31
14574	11/1/2023	FRANZEN, LACEY HMS	\$124.58
14575	11/1/2023	FRASE, THOMAS A	\$69.00
14576	11/1/2023	FRIEND, JACK	\$123.00
14521	10/18/2023	FUNKEY, KATIE HS	\$77.38
14617	11/8/2023	FUNKEY, MAX	\$150.00

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14522	10/18/2023	GLUNZ, DAWNELL	\$135.00
14541	10/26/2023	GRAND ISLAND SENIOR HIGH	\$150.00
14577	11/1/2023	HASTINGS MUSEUM	\$153.00
14618	11/8/2023	HENLEY, WILLIAM	\$85.00
14578	11/1/2023	HENLEY, WILLIAM	\$85.00
14523	10/18/2023	HENRY-PERLICH, KELYN	\$92.67
14579	11/1/2023	HICKOK, JAMIE MS	\$74.14
14580	11/1/2023	HOLIDAY INN EXPRESS - HASTINGS	\$509.85
14524	10/18/2023	HOLIDAY INN EXPRESS - HASTINGS	\$98.00
14581	11/1/2023	HOLLISTER, DOUG	\$870.00
14582	11/1/2023	HOLLISTER, SHARON L.	\$462.00
14583	11/1/2023	INK CREDIBLE INC.	\$4,659.00
14584	11/1/2023	JACOBSON, STEPHANIE MS	\$22.96
14525	10/18/2023	JACOBSON, STEPHANIE MS	\$143.54
14526	10/18/2023	JAESCHKE, KELSEY	\$52.50
14585	11/1/2023	JOHNSEN, MOLLY	\$165.00
14527	10/18/2023	JOURNALISM EDUCATION ASSOCIATION	\$95.00
14542	10/26/2023	KAISER, KOLBIE	\$500.00
14528	10/18/2023	KILE, GENA	\$240.00
14619	11/8/2023	KIMLE, MICHELLE MS	\$41.73
14586	11/1/2023	KIMLE, MICHELLE MS	\$94.70
14587	11/1/2023	KLAMM, LINDA	\$813.00
14588	11/1/2023	KLAMM, RICHARD W. JR.	\$264.00
14529	10/18/2023	KRAMER, PATRICIA	\$100.00
14589	11/1/2023	LAUX, GABRIELLE	\$90.00
14620	11/8/2023	LINCOLN SOUTHWEST HIGH SCHOOL	\$330.00
14530	10/18/2023	LINDBLAD, BRAD	\$180.00
14621	11/8/2023	LUNCHTIME SOLUTIONS, INC	\$71.84
14622	11/8/2023	MENARDS	\$915.01
14623	11/8/2023	MILLARD NORTH HIGH SCHOOL	\$48.00
14624	11/8/2023	NAVIGATOR MOTORCOACHES INC.	\$3,675.00
14590	11/1/2023	NE COACHES ASSN	\$150.00
14543	10/26/2023	NE COACHES ASSN	\$190.00
14531	10/18/2023	NEBRASKA MUSIC EDUCATORS ASSN.	\$315.00
14591	11/1/2023	NGUYEN, NANCY	\$85.00
14592	11/1/2023	NICHOLS, DALLAS	\$433.00
14593	11/1/2023	NORDBY, SHAWN	\$870.00
14544	10/26/2023	NSAA	\$181.00
14625	11/8/2023	NSESA -	\$100.00
14626	11/8/2023	OCHSNER, BRADEN	\$49.63
14532	10/18/2023	OMAHA SYMPHONY	\$480.00
14627	11/8/2023	OSWALD, AARON MS	\$308.18
14594	11/1/2023	PAPILLION LAVISTA SOUTH	\$70.00

ACTIVITY FUND 11-23

14595	11/1/2023	PENNINGTON, DREW J	\$15.00
14628	11/8/2023	PEPSI OF HASTINGS -	\$677.25
14596	11/1/2023	PFEIL, CHRISTINA MS	\$38.46
14533	10/18/2023	PFEIL, CHRISTINA MS	\$28.20
14597	11/1/2023	PLOCK, MARY	\$160.28
14545	10/26/2023	POSITIVE PROMOTIONS	\$207.35
14534	10/18/2023	QUALITY EVENT RENTALS	\$1,331.00
14546	10/26/2023	RAPSODO	\$500.00
14629	11/8/2023	REBEL ATHLETIC, INC	\$2,211.30
14598	11/1/2023	REYNOLDS, JEANNE	\$837.00
14599	11/1/2023	ROWAN, MARC	\$740.38
14600	11/1/2023	RSCHOOL TODAY (DWC)	\$300.00
14601	11/1/2023	RUBY, MEGAN	\$85.00
14630	11/8/2023	RUSS'S IGA	\$1,230.29
14631	11/8/2023	SCHWINN, DANIELLE	\$20.00
14632	11/8/2023	SHAR PRODUCTS CO	\$230.10
14602	11/1/2023	SHIRT SHACK- HASTINGS	\$2,307.60
14547	10/26/2023	SHIRT SHACK- HASTINGS	\$2,154.50
14535	10/18/2023	SHIRT SHACK- HASTINGS	\$548.90
14548	10/26/2023	SHOEMAKER, SHAYLI J	\$330.55
14549	10/26/2023	SMALL TOWN FAMOUS-	\$392.00
14550	10/26/2023	SOS PORTABLE TOILETS	\$625.00
14633	11/8/2023	SOUTH CENTRAL EMS, LLC	\$787.50
14536	10/18/2023	ST CECILIAS SCHOOL	\$120.00
14537	10/18/2023	ST JOHN, LISA	\$480.00
14551	10/26/2023	STAPLES, INC	\$416.36
14538	10/18/2023	STONER, MEAGAN	\$85.00
ACH	11/20/2023	SYNCB/AMAZON	\$2,974.91
14603	11/1/2023	THE ARCHWAY	\$484.00
14604	11/1/2023	THE GRAPHIC EDGE	\$70.99
14552	10/26/2023	THE GRAPHIC EDGE	\$927.00
14553	10/26/2023	THE SCARECROW PUMPKIN PATCH	\$235.00
14634	11/8/2023	THUNDERBIRDS FORENSICS BOOSTER CLUB	\$36.00
14635	11/8/2023	TRUONG, JIMMY	\$95.00
14554	10/26/2023	UNIVERSITY OF NEBRASKA-LI	\$483.90
14637	11/8/2023	US BANK	\$9,674.91
14636	11/8/2023	US BANK	\$6,257.14
14638	11/8/2023	W.G. PAULEY LUMBER COMPANY	\$225.94
14605	11/1/2023	WATSON, MATTHEW MICHAEL	\$6,500.00
14555	10/26/2023	WELLENSIEK, KRISTIE	\$44.94
14639	11/8/2023	WEMPLY AUDIO SYSTEMS	\$485.00
14556	10/26/2023	WEST MUSIC COMPANY	\$488.00
14640	11/8/2023	WILLIAMS, ERIKA D	\$540.32

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14606	11/1/2023	WITT, ROSE	\$85.00
14557	10/26/2023	WYHE'S CHOICE FUNDRAISING	\$7,235.50
			\$97,200.92

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Check Number	Date	Payee	Amount
140119	12/18/2023	3 - POINTS TIRE	\$80.00
140120	12/18/2023	A.R.M. PROPERTIES, LLC	\$8,400.00
140121	12/18/2023	ACCESS ELEVATOR & LIFTS, INC.	\$1,376.00
140122	12/18/2023	ACHA-	\$290.00
140123	12/18/2023	ALLENS B & R #32	\$265.02
140124	12/18/2023	ALLO COMMUNICATIONS	\$6,842.46
140125	12/18/2023	AMERICAN RECYCLING	\$175.00
140126	12/18/2023	APPLE, INC	\$1,794.00
140127	12/18/2023	AUTO GLASS EXPERTS	\$295.00
140128	12/18/2023	B & H PHOTO-VIDEO	\$1,100.15
140129	12/18/2023	BARTUNEK, JADE	\$26.73
140130	12/18/2023	BARWICK, STEPHANIE MS	\$59.88
140131	12/18/2023	BEATTY, JESSICA MARIE	\$300.00
140132	12/18/2023	BEMAN'S APPLIANCE SERVICE, INC.	\$475.77
140133	12/18/2023	BENSCOTER, COURTNEY SH	\$71.28
140134	12/18/2023	BERNARD-STEVENS, DAVID A	\$130.00
140135	12/18/2023	BIG G ACE	\$2,559.88
140136	12/18/2023	BLOOM OROFACIAL MYOFUNCTIONAL	\$568.97
140137	12/18/2023	BOB SASS FLOWERS	\$73.82
140138	12/18/2023	BOHLING, NITA	\$300.00
140139	12/18/2023	BOMBECK LICHILLE LYNN	\$14.00
140140	12/18/2023	BOMBECK, BAILEY MACKENZIE	\$49.00
140141	12/18/2023	BREHM, ABBY L HHS	\$38.47
140142	12/18/2023	BRUYERE, DESTINY	\$507.00
140143	12/18/2023	BUMGARDNER, KAMERON L	\$300.00
140144	12/18/2023	C4 OPERATIONS, LLC	\$408.50
140145	12/18/2023	CALDERON-ALDABA, MANUELA	\$300.00
140146	12/18/2023	CAREY'S PEST CONTROL	\$980.00
140147	12/18/2023	CARLSON, MICHELLE	\$1,889.87
140148	12/18/2023	CASH	\$960.00
140101	12/1/2023	CASH	\$90.00
140149	12/18/2023	CENTRAL NEBR REHAB SERVICES	\$38,633.99
140150	12/18/2023	CENTRAL NEBRASKA BOBCAT	\$565.44
140102	12/1/2023	CHARACTER EDUCATION PARTNERSHIP	\$275.00
140151	12/18/2023	CLABAUGH, ALYSSA	\$300.00
140152	12/18/2023	COCHLEAR AMERICAS	\$850.00
140103	12/1/2023	COMMUNICATIONS ENGINEERING	\$36,998.00
140153	12/18/2023	COMPUTER HARDWARE, INC	\$199.90
ACH	11/29/2023	COMPUTERSHARE (WF)	\$48,725.28
140154	12/18/2023	CONDITIONED AIR MECHANICALS	\$3,650.00
140155	12/18/2023	CONYERS, DON BUS	\$9.63
140156	12/18/2023	CORNHUSKER PRESS	\$872.87

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140157	12/18/2023	CORRAL, VIVIANA	\$49.00
140158	12/18/2023	CPI/COOPERATIVE PRODUCERS, INC	\$12,190.92
140159	12/18/2023	CULLIGAN OF HASTINGS	\$110.20
140160	12/18/2023	CUSTOMINK, LLC	\$483.82
140161	12/18/2023	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$1,621.34
140104	12/1/2023	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$267.33
140162	12/18/2023	DEMCO, INC.	\$1,085.47
140163	12/18/2023	DERICKSON, SARAH	\$48.90
140164	12/18/2023	DETAMORE, STEPHANIE MS	\$121.76
140165	12/18/2023	DICKERSON, ANN	\$300.00
140166	12/18/2023	DIETZE MUSIC	\$6.40
140167	12/18/2023	DUTTON-LAINSON	\$402.92
140168	12/18/2023	EAGLE BUILDING SERVICES, LLC	\$15,375.36
140169	12/18/2023	EAKES OFFICE SOLUTIONS	\$2,159.44
140105	12/1/2023	EARL MAY SEED & NURSERY L.C.	\$131.96
140170	12/18/2023	ECHO ELECTRIC SUPPLY	\$902.70
140171	12/18/2023	ED SERV UNIT 9	\$11,838.90
140172	12/18/2023	EDGERTON EXPLORIT CENTER	\$480.00
140173	12/18/2023	EDWARDS, KAYLA SH	\$134.00
140174	12/18/2023	EGAN SUPPLY COMPANY	\$477.00
140106	12/1/2023	EILEENS COLOSSAL COOKIES, INC.	\$29.75
140175	12/18/2023	ESTRADA-MADRID, JULISSA	\$49.00
140176	12/18/2023	FAMILY MEDICAL CENTER	\$200.00
140177	12/18/2023	FOLLETT CONTENT SOLUTIONS, LLC	\$87.14
140178	12/18/2023	GARWOOD, KANDACE L	\$190.68
140179	12/18/2023	GENERAL PARTS	\$164.40
140180	12/18/2023	GOPHER SPORTS	\$3,236.40
140181	12/18/2023	GRACES LOCKSMITH SERVICE	\$17.00
140182	12/18/2023	GRAHAM TIRE - GI	\$1,710.05
140183	12/18/2023	HASTINGS EARLY CHILD DEVELOPMENT	\$1,878.40
140184	12/18/2023	HASTINGS OUTDOOR POWER, LLC	\$450.00
140185	12/18/2023	HASTINGS PUBLIC SCHOOLS	\$15,164.00
140107	12/1/2023	HASTINGS TRIBUNE	\$1,122.31
140186	12/18/2023	HASTINGS UTILITIES	\$53,535.31
140187	12/18/2023	HAUSER, JOHN W	\$199.90
140188	12/18/2023	HEINEMANN GREENWOOD PUBLISHING	\$32.12
140189	12/18/2023	HERMAN, ART	\$29.74
140190	12/18/2023	HILLYARD/ DES MOINES	\$219.54
140191	12/18/2023	HOMETOWN LEASING	\$10,887.13
140192	12/18/2023	IDEA BANK MARKETING	\$480.00
140108	12/1/2023	IMAGINE LEARNING, INC	\$11,475.00
140193	12/18/2023	IMPLEMENTATION CONSULTING GROUP, LLC	\$25,337.50
140194	12/18/2023	INGRAM LIBRARY SERVICES	\$1,047.18

GENERAL FUND 12-23

140195	12/18/2023	INTEGRATED SECURITY SOLUTIONS	\$433.48
140196	12/18/2023	INTERNATIONAL ACADEMY OF SCIENCE	\$3,196.00
140197	12/18/2023	ISLAND SUPPLY WELDING	\$4,900.89
140198	12/18/2023	J W PEPPER & SONS INC.	\$161.19
140199	12/18/2023	JACOBSON, STEPHANIE MS	\$15.52
140109	12/1/2023	JACOBUS, ADAM	\$17.11
140200	12/18/2023	JAEGER, JAIME	\$49.00
140201	12/18/2023	JAEGER, LEAH	\$14.00
140202	12/18/2023	JERRY SPADY CHEVROLET,GMC, CADILLAC	\$651.73
140203	12/18/2023	JORGENSEN, JENNA MS	\$104.62
140204	12/18/2023	JUNKER, ERICKA	\$132.00
140205	12/18/2023	KEELE, WENDY MO	\$13.41
140206	12/18/2023	KROUS, MEGAN JENNIFER	\$35.00
140207	12/18/2023	KULLY PIPE & STEEL CO	\$5,386.84
140110	12/1/2023	LCL TRUCK EQUIPMENT, INC.	\$629.54
140208	12/18/2023	LEARNING FORWARD	\$1,600.00
140209	12/18/2023	LESSONPIX, INC.	\$108.00
140210	12/18/2023	LIBERTY HARDWOODS INC	\$924.40
ACH	12/18/2023	LUNCHTIME SOLUTIONS, INC	\$239,440.15
140211	12/18/2023	LYNDSEY'S BUILDING BLOCKS DAYCARE	\$660.00
140212	12/18/2023	MATHESON TRI-GAS, INC	\$3,193.98
140213	12/18/2023	MAU, SHELLY HS	\$441.46
140214	12/18/2023	MAXI AIDS	\$172.38
140215	12/18/2023	MENARDS	\$2,323.91
140216	12/18/2023	MICK, ALICIA	\$432.00
140217	12/18/2023	MIDWEST CONNECT	\$4,000.00
140218	12/18/2023	MIDWEST RESTURANT SUPPLY	\$2,922.64
140219	12/18/2023	MORAN, HANNAH	\$10.00
140220	12/18/2023	MULLEN, ASHLEY L	\$41.79
140221	12/18/2023	NAPA AUTO PARTS	\$3,286.80
140222	12/18/2023	NATIONAL ART & SCHOOL SUPPLIES	\$396.88
140223	12/18/2023	NCS PEARSON, INC	\$1,157.88
140224	12/18/2023	NE ASSN OF SCHOOL BOARDS	\$800.00
140225	12/18/2023	NE COUNCIL OF SCHOOL ADMIN	\$350.00
140226	12/18/2023	NEBRASKA SCIENTIFIC	\$81.27
140227	12/18/2023	NETSUPPORT INC,	\$345.95
140228	12/18/2023	NIEMEYER, CHRISTINE	\$61.98
140229	12/18/2023	O'REILLY AUTO PARTS	\$126.85
140230	12/18/2023	ODP BUSINESS SOLUTIONS LLC	\$791.91
140231	12/18/2023	OMAHA WORLD HEARLD	\$1,182.95
ACH	12/18/2023	OMNIFY	\$252.00
140111	12/1/2023	OVERDRIVE, INC	\$750.00
140232	12/18/2023	PARTS TOWN, LLC	\$320.74

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140233	12/18/2023	PASTIME LANES	\$1,425.00
140234	12/18/2023	PEDROZA, MELISSA HHS	\$119.38
140235	12/18/2023	PENNINGTON, DREW J	\$326.17
140236	12/18/2023	PEPSI OF HASTINGS -	\$843.89
140237	12/18/2023	PERRY, GUTHERY, HAASE & GESSFORD PC	\$7,412.00
140238	12/18/2023	PETR, JOAN WA	\$99.00
140239	12/18/2023	PFEIFER, SHELLI M MS	\$37.96
140240	12/18/2023	PFEIL, CHRISTINA MS	\$21.48
140241	12/18/2023	PHYS THERAPY & SPORT REHAB	\$13,334.66
140242	12/18/2023	PILE, HOPE	\$368.00
140243	12/18/2023	PINE COVE CONSULTING, LLC	\$13,500.00
140244	12/18/2023	PLATTE VALLEY COMMUNICATIONS	\$652.90
140245	12/18/2023	POOH CORNER WEST	\$2,842.40
140112	12/1/2023	PRODUCTIVITY INC	\$569.43
140246	12/18/2023	R8 PRODUCTIONS	\$35,130.00
140247	12/18/2023	REYES ABREV, VIVIAN	\$68.38
140248	12/18/2023	ROWE, SELENA	\$300.00
140249	12/18/2023	RUNCIES CATERING	\$355.90
140113	12/1/2023	RUNZA EAST - HASTINGS	\$326.97
140250	12/18/2023	RUSS'S IGA	\$1,691.56
140114	12/1/2023	RUTTS HEATING & AIR CONDITIONING INC	\$10,515.69
140251	12/18/2023	SAVVAS LEARNING COMPANY, LLC	\$4,455.00
140252	12/18/2023	SCHNEIDER, JEFF AD	\$216.00
140253	12/18/2023	SCHOLASTIC, INC -	\$144.38
140254	12/18/2023	SCHUKEI, LYDIA	\$14.00
140255	12/18/2023	SHAPE- NEBRASKA	\$165.00
140256	12/18/2023	SHERWIN-WILLIAMS CO	\$50.97
140257	12/18/2023	SHRIVER, SHARON A.	\$1,242.00
140258	12/18/2023	SICKLER, MARIYA	\$14.00
140259	12/18/2023	SIMMONS, JULIE LO	\$160.31
140260	12/18/2023	SKARIN, TAYLOR ANN	\$352.00
140261	12/18/2023	SOUTHWORTH, PAULA D.	\$1,519.00
140262	12/18/2023	SPECIALIST ID, INC.	\$59.99
140263	12/18/2023	STAPLES, INC	\$362.74
140264	12/18/2023	STARFALL	\$355.00
140265	12/18/2023	STATE OF NEBRASKA	\$85.00
140266	12/18/2023	STOKELY, KELSEY	\$6,318.00
140267	12/18/2023	STRAATMANN, STONEY	\$176.00
140268	12/18/2023	STRATEGIC DESIGN, LLC	\$102,000.00
140269	12/18/2023	SWAIN, JAYDAN M	\$300.00
ACH	12/18/2023	SYNCB/AMAZON	\$4,554.94
140270	12/18/2023	THE FRAME LADY	\$808.89
140271	12/18/2023	THE HOME DEPOT PRO	\$1,557.17

GENERAL FUND 12-23

140272	12/18/2023	TIMECLOCK PLUS	\$14,727.50
140273	12/18/2023	TITAN MACHINERY	\$2,766.94
140274	12/18/2023	TRI CITY SIGN COMPANY	\$7,500.00
ACH	12/18/2023	TRUCK CENTER COMPANIES	\$88,350.00
140275	12/18/2023	TRUCK CENTER COMPANIES	\$409.68
140276	12/18/2023	URRUTIA, HOLLIS A	\$185.00
140277	12/18/2023	US BANK	\$11,685.80
140278	12/18/2023	US GAMES	\$34.99
140279	12/18/2023	VERIZON WIRELESS	\$60.08
140116	12/1/2023	VERIZON WIRELESS	\$1,211.18
140117	12/1/2023	VIAERO WIRELESS	\$257.52
140280	12/18/2023	VIRCO, INC.	\$1,897.00
140118	12/1/2023	VOYAGER SOPRIS LEARNING	\$913.00
140281	12/18/2023	W.G. PAULEY LUMBER COMPANY	\$1,104.27
140282	12/18/2023	WALLACE, GABRIANNA	\$300.00
140283	12/18/2023	WESTERN PSYCHOLOGICAL SERVICES	\$439.45
140284	12/18/2023	WITTE, LYNDSEY	\$50.00
ACH	12/18/2023	WOODWARD'S DISPOSAL	\$2,187.50
140285	12/18/2023	YANDAS MUSIC	\$388.20
			\$968,766.40

ACTIVITY FUND 12-23

Check Number	Date	Payee	Amount
14641	11/15/2023	24 HOUR TEES	\$1,163.00
14701	12/6/2023	ALLENS B & R #32	\$213.46
14664	11/29/2023	ANSTINE, TERRY	\$140.00
14665	11/29/2023	ANSTINE, ZANE	\$140.00
14740	12/13/2023	ASPEN, ROGER	\$150.00
14702	12/6/2023	ASPEN, ROGER	\$280.00
14741	12/13/2023	AWARDS UNLIMITED, INC	\$2,205.00
14742	12/13/2023	BARWICK, CARISSA	\$160.00
14703	12/6/2023	BAXTER, SHANNON	\$30.00
14666	11/29/2023	BENSON, JENNIFER	\$58.27
14642	11/15/2023	BEYKE SIGNS	\$295.00
14667	11/29/2023	BIG G ACE	\$420.10
14743	12/13/2023	BLASER, ANTHONY	\$255.00
14704	12/6/2023	BLASER, ANTHONY	\$85.00
14705	12/6/2023	BROWN, JACOB	\$180.00
14668	11/29/2023	BSN SPORTS, INC.	\$2,295.92
14744	12/13/2023	BURKHART, MARLEEN I	\$119.10
14669	11/29/2023	BUSCHOW, HADLEY	\$34.24
14670	11/29/2023	CALLAHAN, KAREN N HA	\$49.88
14745	12/13/2023	CHRISTENSEN, ZACHARY	\$370.00
14706	12/6/2023	CHRISTENSEN, ZACHARY	\$120.00
14671	11/29/2023	COLINDES FONSCA, YADRIEL	\$25.50
14746	12/13/2023	COMPETITIVE EDGE	\$500.00
14643	11/15/2023	COMPETITIVE EDGE	\$1,664.00
14747	12/13/2023	CORDOVA, ANTHONY	\$180.00
14707	12/6/2023	CORDOVA, ANTHONY	\$180.00
14672	11/29/2023	CORNHUSKER PRESS	\$346.72
14673	11/29/2023	COSTUME SHOPPE	\$735.00
14708	12/6/2023	COZAD HIGH SCHOOLS	\$100.00
14709	12/6/2023	CRETE HIGH SCHOOL	\$100.00
14644	11/15/2023	DIGNITY DESIGNS	\$546.75
14748	12/13/2023	DIXON, ENOCH	\$95.00
14645	11/15/2023	DIXON, ENOCH	\$95.00
14646	11/15/2023	EDMISTEN, SIERRA	\$95.00
14674	11/29/2023	EILEENS COLOSSAL COOKIES, INC.	\$30.00
14647	11/15/2023	EILEENS COLOSSAL COOKIES, INC.	\$176.75
14648	11/15/2023	ELKHORN SOUTH HIGH SCHOOL	\$50.00
14675	11/29/2023	ENGBERG, JUSTIN	\$120.00
14710	12/6/2023	ESSINK, BRENT	\$125.00
14649	11/15/2023	FCA	\$510.00
14676	11/29/2023	FERGUSON, CHARLES A MS	\$13.99
14749	12/13/2023	FICKEN, KAMRON	\$160.00

ACTIVITY FUND 12-23

14750	12/13/2023	FLOSPORTS, INC	\$150.00
14751	12/13/2023	FORMAL FASHIONS, INC	\$32.25
14677	11/29/2023	FOSTER, TIMBERLYN	\$36.52
14678	11/29/2023	FUNKEY, KATIE HS	\$87.38
14650	11/15/2023	GRAND ISLAND SENIOR HIGH	\$200.00
14679	11/29/2023	GREATER OMAHA LEAGUE OF DEBATE	\$75.00
14651	11/15/2023	GRETNA HIGH SCHOOL	\$75.00
14680	11/29/2023	GUESWELL, MARK	\$114.75
14752	12/13/2023	HASTINGS AREA CHAMBER OF COMMERCE	\$3,460.00
14711	12/6/2023	HASTINGS PUBLIC SCHOOLS	\$1,175.27
14652	11/15/2023	HASTINGS PUBLIC SCHOOLS	\$2,310.33
14753	12/13/2023	HAUFF MID-AMERICA SPORTS	\$161.64
14681	11/29/2023	HAUFF MID-AMERICA SPORTS	\$2,022.88
14653	11/15/2023	HEARTLAND SCENIC STUDIO	\$6,449.00
14754	12/13/2023	HEIL, SCOTTIE	\$20.94
14755	12/13/2023	HENLEY, WILLIAM	\$85.00
14756	12/13/2023	HOLLISTER, CHRISTOPHER WA	\$69.95
14682	11/29/2023	HOWIE, DENISE HHS	\$97.28
14712	12/6/2023	J W PEPPER & SONS INC.	\$157.59
14713	12/6/2023	JOSTENS	\$117.73
14757	12/13/2023	KIMLE, MICHELLE MS	\$35.58
14714	12/6/2023	KIMLE, MICHELLE MS	\$87.52
14683	11/29/2023	KIMLE, MICHELLE MS	\$30.64
14758	12/13/2023	KROLL, MARC	\$160.00
14759	12/13/2023	LANGUAGE AND FRIENDSHIP	\$4,990.00
14654	11/15/2023	LANGUAGE AND FRIENDSHIP	\$4,649.00
14684	11/29/2023	LEBAR, TYLER	\$140.00
14715	12/6/2023	LEXINGTON HIGH SCHOOL-	\$120.00
14760	12/13/2023	LINCOLN HIGH SCHOOL	\$56.00
14761	12/13/2023	LINCOLN PIUS X	\$32.00
14716	12/6/2023	LINCOLN SOUTHEAST HIGH SCHOOL	\$250.00
14685	11/29/2023	LIND, GABRIELLA	\$24.94
14762	12/13/2023	LINDBLAD, BRAD	\$120.00
14686	11/29/2023	LINDBLAD, BRAD	\$120.00
14717	12/6/2023	LUNCHTIME SOLUTIONS, INC	\$73.68
14763	12/13/2023	McCOOK HIGH SCHOOL	\$125.00
14764	12/13/2023	MCKENNA, TRYSTIN	\$39.43
14718	12/6/2023	MCPHERSON, SARA K	\$182.66
14719	12/6/2023	MEDCO SUPPLY COMPANY	\$13.64
14720	12/6/2023	MENARDS	\$188.98
14765	12/13/2023	MILLARD SOUTH HIGH SCHOOL	\$88.00
14655	11/15/2023	MILLARD SOUTH HIGH SCHOOL	\$1,525.00
14766	12/13/2023	MILLARD WEST HIGH SCHOOL	\$305.00

ACTIVITY FUND 12-23

14721	12/6/2023	MINSHULL, LYLE	\$125.00
14722	12/6/2023	MUELLER, NATHAN	\$760.00
14723	12/6/2023	NE CHORAL DIRECTORS	\$1,125.00
14724	12/6/2023	NE CHORAL DIRECTORS ASSN.-	\$762.00
14725	12/6/2023	NE COACHES ASSN	\$50.00
14726	12/6/2023	NE HIGH SCHOOL SPORTS HALL OF FAME -LI	\$1,214.00
14687	11/29/2023	NEUJAHR, KASSIE M	\$19.00
14688	11/29/2023	NIEDERKLEIN, KRISTA WA	\$122.64
14656	11/15/2023	NSESA -	\$100.00
14727	12/6/2023	O'NEILL, KRISTINE	\$75.00
14728	12/6/2023	OCHSNER, BRADEN	\$11.98
14729	12/6/2023	OCHSNER, JADEN	\$119.98
14657	11/15/2023	OLIVER, SUSAN A.	\$341.10
14730	12/6/2023	OMAHA SOUTH HIGH SCHOOL	\$200.00
14731	12/6/2023	OSWALD, AARON MS	\$79.25
14658	11/15/2023	PAPILLION LaVISTA HIGH SCHOOL	\$64.00
14767	12/13/2023	PAPILLION-LAVISTA SOUTH HS	\$112.00
14768	12/13/2023	PARMLEY, DAVE	\$60.00
14769	12/13/2023	PEPSI OF HASTINGS -	\$300.00
14732	12/6/2023	PEPSI OF HASTINGS -	\$564.00
14689	11/29/2023	PEPSI OF HASTINGS -	\$436.80
14733	12/6/2023	PFEIFER, SHELLI M MS	\$63.40
14690	11/29/2023	PFEIL, CHRISTINA MS	\$51.44
14691	11/29/2023	PRIORITY MEDICAL TRANSPORT	\$4,000.00
14734	12/6/2023	RAVENNA HIGH SCHOOL	\$60.00
14770	12/13/2023	ROSNO, TODD	\$60.00
14771	12/13/2023	ROWAN, MINDEE	\$199.87
14772	12/13/2023	RUSS'S IGA	\$176.62
14735	12/6/2023	RUSS'S IGA	\$290.71
14736	12/6/2023	RYSIEW, KATHY	\$32.10
14773	12/13/2023	SCHMIDT, STEPHEN	\$150.00
14737	12/6/2023	SCHMIDT, STEPHEN	\$130.00
14774	12/13/2023	SCHULTZ-CLEVELAND, MICHELLE J MS	\$102.28
14775	12/13/2023	SHADLEY, RACHEL	\$170.00
14776	12/13/2023	SHERWOOD FOREST FARMS	\$2,342.03
14692	11/29/2023	SHIRT SHACK- HASTINGS	\$240.15
14777	12/13/2023	SOCCER MASTER	\$1,095.00
14778	12/13/2023	STICKELS, TROY	\$130.00
14738	12/6/2023	STICKELS, TROY	\$130.00
14693	11/29/2023	STONER, MEAGAN	\$223.17
ACH	12/7/2023	SYNCB/AMAZON	\$2,735.51
14694	11/29/2023	THE GRAPHIC EDGE	\$518.00
14659	11/15/2023	THE GRAPHIC EDGE	\$5,019.70

ACTIVITY FUND 12-23

14695	11/29/2023	TRAUSCH, ELIZABETH HA	\$63.92
14660	11/15/2023	TRUONG, JIMMY	\$95.00
14696	11/29/2023	UNIVERSITY OF NEBRASKA QUIZ BOWL	\$75.00
14780	12/13/2023	US BANK	\$7,717.20
14779	12/13/2023	US BANK	\$7,242.47
14661	11/15/2023	VARSITY SPIRIT FASHIONS	\$519.85
14697	11/29/2023	VILLAGE INN - C/O MATTHEW BRANDT	\$3,988.75
14739	12/6/2023	W.G. PAULEY LUMBER COMPANY	\$55.73
14662	11/15/2023	WADEMAN, STACEY	\$85.00
14663	11/15/2023	WALSWORTH PUBLISHING CO	\$8,947.63
14698	11/29/2023	WEISSMAN	\$425.82
14699	11/29/2023	WILLIAMS, ERIKA D	\$129.44
14781	12/13/2023	WOLSLEGER, JOSEPH	\$160.00
14700	11/29/2023	WYHE'S CHOICE FUNDRAISING	\$3,554.50
14782	12/13/2023	YWCA ADAMS COUNTY-	\$338.00
			\$102,828.30

GOOD NEWS
Board of Education Meeting – December 2023

1. Congratulations to Tiger Football players for earning Class B All-State Honors from the Omaha World Herald. Honorable Mention All-State: Tucker Synek, Chance Vertin, Kooper Kohl, and Landon Hinrichs.
2. Congratulations to Tiger Volleyball players for earning Class B All-State Honors from the Omaha World Herald and the Lincoln Journal Star. Honorable Mention All-State: Lainey Benson, Carlie Beckby, and Mary Howie.
3. Watson School had 287 students stack up cups the week of November 14-16 which helped set a new world record of 748,698 of the most people sport stacking at multiple locations.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Hastings Public School District No. 18
Adams County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hastings Public School District No. 18 as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hastings Public School District No. 18 as of August 31, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hastings Public School District No. 18 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
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A PROFESSIONAL
CORPORATION

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hastings Public School District No. 18's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hastings Public School District No. 18's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hastings Public School District No. 18's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hastings Public School District No. 18's financial statements. The accompanying combining nonmajor funds combining statements, Activity and Student Fee Funds statement of cash receipts, disbursements, and fund balance, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of Hastings Public School District No. 18's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hastings Public School District No. 18's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
November 6, 2023

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2023**

MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Hastings Public School District No. 18’s annual financial report presents management’s discussion and analysis (MD&A) of the District’s financial performance during the fiscal year ended August 31, 2023. Please read the MD&A in conjunction with the entire financial report, which immediately follows this section.

FINANCIAL HIGHLIGHTS

- The District’s General Fund balance increased by \$873,002 (6.8 percent) compared to an increase of \$1,687,825 the prior fiscal year.
- General Fund revenues were \$48,989,417, \$873,002 more than expenses.
- General Fund operational costs were \$48,116,415, a 6.9 percent increase from the prior year.
- Hastings Public School District No. 18’s student average daily membership decreased by 45 students (1.3 percent) to an Average Daily Membership (ADM) of 3,308 for the year ended August 31, 2023.

OVERVIEW OF THE FINANCIAL STATEMENTS

This audited annual financial report consists of three sections: management’s discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District’s *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District’s operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services, such as regular and special education, were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2023**

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District's budget for the year and various other supporting schedules and statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was higher on August 31, 2023, than it was the year before, increasing 6.4 percent to \$27,686,582. The increase in the District's financial position came from its governmental activities, the net position of which increased from \$25,367,060 to \$26,742,466 in 2023. The net position of the District's business-type activities increased from \$655,055 to \$944,116 in 2023.

Summary Statements of Net Position

	August 31, <u>2023</u>	August 31, <u>2022</u>
Current Assets	\$ 27,686,582	\$ 26,022,115
Liabilities	-	-
Net Position:		
Restricted	9,405,282	9,130,225
Unrestricted	18,281,300	16,891,890
Total Net Position	\$ 27,686,582	\$ 26,022,115

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2023

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Year Ended August 31, <u>2023</u>	Year Ended August 31, <u>2022</u>	Increase <u>(Decrease)</u>
Receipts:			
Charges for services	\$ 2,468,364	\$ 2,208,499	\$ 259,865
Operating grants	9,507,532	8,141,079	1,366,453
Taxes (property, motor vehicle, and other)	20,650,300	19,066,688	1,583,612
State aid	20,773,426	21,491,019	(717,593)
Other revenue	1,954,474	798,974	1,155,500
Total receipts	<u>55,354,096</u>	<u>51,706,259</u>	<u>3,647,837</u>
Expenses:			
Instruction	27,661,650	26,631,834	1,029,816
Support services:			
Pupils	786,469	726,372	60,097
SPED	2,044,476	1,951,692	92,784
Staff	1,809,691	1,647,346	162,345
General administration	776,155	718,776	57,379
School administration	2,351,725	2,253,946	97,779
Business	656,837	964,733	(307,896)
Building and grounds	4,628,752	3,622,200	1,006,552
Pupil transportation	1,073,991	944,451	129,540
Other student support	1,327,395	1,081,525	245,870
Community service operations	26,423	12,261	14,162
Categorical programs	553,665	502,322	51,343
Facilities	1,750,779	3,812,182	(2,061,403)
Federal programs	5,810,284	5,299,520	510,764
Principal paid	1,390,000	1,290,000	100,000
Interest and fees on long-term debt	1,330,398	1,380,389	(49,991)
Total expenses	<u>53,978,690</u>	<u>52,839,549</u>	<u>1,139,141</u>
Increase (decrease) in net position - governmental funds	<u>\$ 1,375,406</u>	<u>\$ (1,133,290)</u>	<u>\$ 2,508,696</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2023

Business-type Activities

A summary of the business-type activities' receipts and expenses follows:

	Year Ended August 31, <u>2023</u>	Year Ended August 31, <u>2022</u>	Increase (Decrease)
Receipts:			
Charges for services	\$ 525,425	\$ 135,257	\$ 390,168
Operating grants	1,937,778	2,485,999	(548,221)
Other income	39,477	6,498	32,979
Total receipts	<u>2,502,680</u>	<u>2,627,754</u>	<u>(125,074)</u>
Expenses:			
Nutrition services	<u>2,213,619</u>	<u>2,249,669</u>	<u>(36,050)</u>
Increase in net position	<u>\$ 289,061</u>	<u>\$ 378,085</u>	<u>\$ (89,024)</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$26,742,466, which were \$1,375,406 higher than last year's ending combined balances of \$25,367,060. The increase in fund balance is due primarily to an increase in the General Fund of \$873,002, an increase in the Bond Fund of \$656,645, an increase in the Cooperative Fund of \$419,349, and a decrease in the Special Building Fund of \$500,017.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2023:

	<u>Receipts</u>	<u>Disbursements</u>	Receipts Over (Under) <u>Disbursements</u>
General	\$ 48,989,417	\$ 48,116,415	\$ 873,002
Bond Fund	2,991,299	2,334,654	656,645
Qualified Capital Purpose Fund	504,173	385,744	118,429
Cooperative Fund	1,470,246	1,050,897	419,349
Special Building Fund	493,454	993,471	(500,017)
Other Governmental Funds	1,111,507	1,303,509	(192,002)
Eliminations	(206,000)	(206,000)	-
Totals	<u>\$ 55,354,096</u>	<u>\$ 53,978,690</u>	<u>\$ 1,375,406</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2023**

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2022:

	<u>Receipts</u>	<u>Disbursements</u>	Receipts Over (Under) <u>Disbursements</u>
General	\$ 46,687,083	\$ 44,999,258	\$ 1,687,825
Bond Fund	2,613,383	2,285,895	327,488
Qualified Capital Purpose Fund	390,738	384,494	6,244
Cooperative Fund	1,188,600	1,124,875	63,725
Special Building Fund	27,054	3,158,423	(3,131,369)
Other Governmental Funds	972,285	1,059,488	(87,203)
Eliminations	(172,884)	(172,884)	-
Totals	<u>\$ 51,706,259</u>	<u>\$ 52,839,549</u>	<u>\$ (1,133,290)</u>

In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary fund statements.

BUDGET ANALYSIS

General Fund disbursements were \$7,175,214 less than budgeted appropriations. Actual General Fund receipts were \$1,451,151 more than budget leading to an increase in fund balance of \$873,002 instead of the budgeted decrease of \$7,753,363.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Significant capital asset additions (more than \$50,000 each) were:

- Morton building project and equipment - \$574,023
- Auditorium AV - \$216,660
- Security cameras – District-wide - \$352,147
- Morton playground equipment - \$141,277
- HS roofing - \$75,134
- Track resurfacing - \$61,765
- Video scoreboard - \$111,605
- 3 Ford Expeditions - \$167,536
- 4 Thomas buses - \$581,175
- HS stair lift - \$59,640
- 180 MacBook Air/iMac Computers - \$235,220

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2023**

- Maintenance building - \$194,452
- Window replacement - \$167,956

Long-term Debt

A summary of the District’s debt follows:

	Balance at <u>8/31/2023</u>	Balance at <u>8/31/2022</u>	\$ Change Increase <u>(Decrease)</u>	% Change Increase <u>(Decrease)</u>
Limited Tax Obligation	\$ 6,110,000	\$ 6,300,000	\$ (190,000)	(3.02) %
General Obligation	<u>36,525,000</u>	<u>37,725,000</u>	<u>(1,200,000)</u>	(3.18)
Total governmental	<u><u>\$ 42,635,000</u></u>	<u><u>\$ 44,025,000</u></u>	<u><u>\$ (1,390,000)</u></u>	(3.16)

Long-term debt decreased \$1,390,000 due to scheduled payments on bonds.

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

FACTORS BEARING ON THE DISTRICT’S FUTURE

- The General Fund property tax asking increased \$1,145,916 (7.1 percent) for the year ending August 31, 2024 due to valuation increase. The District’s overall levy decreased to 1.212 (9.7 percent).
- Certified state aid for next year will be \$20,633,545. This represents a \$139,881 (0.6 percent) decrease.
- The District has remaining commitments of \$414,047 on a variety of projects at August 31, 2023. See note I for more information.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This audited financial report is designed to provide the District’s stakeholders (i.e., citizens, taxpayers, customers, investors and creditors) with a general overview of the District’s finances and to demonstrate the District’s accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

Jeff Schneider
Superintendent

Hastings Public School District No. 18
1515 W. 8th Street
Hastings, NE 68901
(402) 461-7500

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2023

	Primary Government			Component Unit (Accrual Basis)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (note C)	\$ 12,759,863	\$ 944,116	\$ 13,703,979	\$ 1,459,603
Cash restricted for qualified purpose (note C)	2,663,266	-	2,663,266	-
Cash restricted for bond payments (note C)	5,348,037	-	5,348,037	-
Cash restricted for building projects (note C)	521,041	-	521,041	-
Cash with County Treasurers (note D)	5,450,259	-	5,450,259	-
Pledges receivable	-	-	-	28,542
Total current assets	26,742,466	944,116	27,686,582	1,488,145
LIABILITIES				
Current liabilities:				
Scholarships payable	-	-	-	24,973
NET POSITION				
Restricted	9,405,282	-	9,405,282	1,213,992
Unrestricted	17,337,184	944,116	18,281,300	249,180
Total net position	\$ 26,742,466	\$ 944,116	\$ 27,686,582	\$ 1,463,172

See notes to financial statements.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Receipts</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
Instruction	\$ 27,661,650	\$ 324,529	\$ 3,397,747
Support services:			
Pupils	786,469	-	-
SPED	2,044,476	-	-
Staff	1,809,691	-	-
General administration	776,155	-	-
School administration	2,351,725	-	-
Business	656,837	-	-
Building and grounds	4,628,752	1,266,551	152,996
Pupil transportation	1,073,991	-	-
Other student support	1,327,395	877,284	-
Community service operations	26,423	-	-
Categorical programs	553,665	-	424,965
Facilities	1,750,779	-	-
Federal programs	5,810,284	-	5,434,373
Principal paid	1,390,000	-	-
Interest and fees on long-term debt	1,330,398	-	97,451
	53,978,690	2,468,364	9,507,532
Total governmental activities			
Business-type activities:			
Nutrition services	2,213,619	525,425	1,937,778
	\$ 56,192,309	\$ 2,993,789	\$ 11,445,310
Total primary government			
Component Unit			
Hastings Public Schools Foundation	\$ 422,771	\$ -	\$ 643,272
	\$ 56,615,080	\$ 3,419,214	\$ 12,088,582

See notes to financial statements.

Program Receipts Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position			Component Unit (Accrual Basis)
	Governmental Activities	Primary Government Business-type Activities	Total	
\$ -	\$ (23,939,374)		\$ (23,939,374)	
-	(786,469)		(786,469)	
-	(2,044,476)		(2,044,476)	
-	(1,809,691)		(1,809,691)	
-	(776,155)		(776,155)	
-	(2,351,725)		(2,351,725)	
-	(656,837)		(656,837)	
-	(3,209,205)		(3,209,205)	
-	(1,073,991)		(1,073,991)	
-	(450,111)		(450,111)	
-	(26,423)		(26,423)	
-	(128,700)		(128,700)	
-	(1,750,779)		(1,750,779)	
-	(375,911)		(375,911)	
-	(1,390,000)		(1,390,000)	
-	(1,232,947)		(1,232,947)	
-	(42,002,794)	\$ -	(42,002,794)	
-	-	249,584	249,584	
\$ -	(42,002,794)	249,584	(41,753,210)	
\$ -				\$ 220,501
General receipts:				
Taxes:				
Property	17,144,729	-	17,144,729	-
Motor vehicle	1,634,733	-	1,634,733	-
Other taxes	1,870,838	-	1,870,838	-
Fines and licenses	264,580	-	264,580	-
State aid	20,773,426	-	20,773,426	-
State apportionment	650,254	-	650,254	-
Interest and investment income	527,167	4,368	531,535	47,382
Sale of property	466,000	-	466,000	-
Other	46,473	35,109	81,582	20,947
Total general receipts	43,378,200	39,477	43,417,677	68,329
Change in net position	1,375,406	289,061	1,664,467	288,830
Net position - August 31, 2022	25,367,060	655,055	26,022,115	1,174,342
Net position - August 31, 2023	\$ 26,742,466	\$ 944,116	\$ 27,686,582	\$ 1,463,172

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

August 31, 2023

	<u>General Fund</u>	<u>Bond Fund</u>	<u>Qualified Capital Purpose Fund</u>	<u>Cooperative Fund</u>	<u>Special Building Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash	\$ 9,216,502	\$ 5,348,037	\$ 2,663,266	\$ 2,321,433	\$ 521,041	\$ 1,221,928	\$ 21,292,207
Cash with County Treasurers	4,577,321	786,411	86,527	-	-	-	5,450,259
Total assets	\$ 13,793,823	\$ 6,134,448	\$ 2,749,793	\$ 2,321,433	\$ 521,041	\$ 1,221,928	\$ 26,742,466
FUND BALANCES							
Fund balances:							
Restricted for:							
Qualified capital purpose	\$ -	\$ -	\$ 2,749,793	\$ -	\$ -	\$ -	\$ 2,749,793
Building improvements	-	-	-	-	521,041	-	521,041
Bond payments	-	6,134,448	-	-	-	-	6,134,448
Assigned for:							
Employee benefits	-	-	-	-	-	215,095	215,095
Capital outlay	-	-	-	2,321,433	-	671,634	2,993,067
Extracurricular activities	-	-	-	-	-	335,199	335,199
Budgetary stabilization	5,894,779	-	-	-	-	-	5,894,779
Unassigned	7,899,044	-	-	-	-	-	7,899,044
Total fund balances	\$ 13,793,823	\$ 6,134,448	\$ 2,749,793	\$ 2,321,433	\$ 521,041	\$ 1,221,928	\$ 26,742,466

See notes to financial statements.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS -
MODIFIED CASH BASIS**

For the year ended August 31, 2023

	General Fund	Bond Fund	Qualified Capital Purpose Fund
RECEIPTS			
Taxes:			
Property	\$ 14,308,497	\$ 2,555,128	\$ 281,104
Motor vehicle	1,634,733	-	-
Homestead exemption	852,440	152,029	16,744
Property tax credit	655,773	117,103	12,881
Pro-rate motor vehicle	43,130	7,702	847
Carline	6,749	1,205	133
Nameplate capacity	3,424	611	67
Fines and licenses	264,580	-	-
Tuition received	324,529	-	-
Extracurricular receipts	-	-	-
Donations	541,985	-	-
State aid and grants	24,704,407	-	-
Federal grants	5,434,373	-	97,451
Interest income	165,754	157,521	94,946
Transfer from other funds	-	-	-
Sale of property	-	-	-
Insurance adjustments	18,549	-	-
Other	30,494	-	-
Total receipts	<u>48,989,417</u>	<u>2,991,299</u>	<u>504,173</u>
DISBURSEMENTS			
Instruction	21,041,852	-	-
Special education programs	6,560,317	-	-
Summer school	59,481	-	-
Support services:			
Pupils	786,469	-	-
SPED	2,044,476	-	-
Staff	1,809,691	-	-
General administration	776,155	-	-
School administration	2,351,725	-	-
Business	656,837	-	-
Building and grounds	4,361,937	-	-
Pupil transportation	1,073,991	-	-
Other student support	23,886	-	-
Community service operations	11,649	-	-
Categorical programs	553,665	-	-
Facilities	-	-	-
Federal programs	5,798,284	-	-
Transfers to other funds	206,000	-	-
Debt service:			
Principal	-	1,200,000	190,000
Interest	-	1,132,654	194,244
Bond fees	-	2,000	1,500
Total disbursements	<u>48,116,415</u>	<u>2,334,654</u>	<u>385,744</u>
Excess (deficiency) of receipts over disbursements	873,002	656,645	118,429
Fund balances - August 31, 2022	<u>12,920,821</u>	<u>5,477,803</u>	<u>2,631,364</u>
Fund balances - August 31, 2023	<u>\$ 13,793,823</u>	<u>\$ 6,134,448</u>	<u>\$ 2,749,793</u>

See notes to financial statements.

Cooperative Fund	Special Building Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 17,144,729
-	-	-	-	1,634,733
-	-	-	-	1,021,213
-	-	-	-	785,757
-	-	-	-	51,679
-	-	-	-	8,087
-	-	-	-	4,102
-	-	-	-	264,580
-	-	-	-	324,529
-	-	877,284	-	877,284
152,996	-	-	-	694,981
-	-	-	-	24,704,407
-	-	-	-	5,531,824
53,269	27,454	28,223	-	527,167
-	-	206,000	(206,000)	-
-	466,000	-	-	466,000
-	-	-	-	18,549
1,263,981	-	-	-	1,294,475
<u>1,470,246</u>	<u>493,454</u>	<u>1,111,507</u>	<u>(206,000)</u>	<u>55,354,096</u>
-	-	-	-	21,041,852
-	-	-	-	6,560,317
-	-	-	-	59,481
-	-	-	-	786,469
-	-	-	-	2,044,476
-	-	-	-	1,809,691
-	-	-	-	776,155
-	-	-	-	2,351,725
-	-	-	-	656,837
236,285	30,530	-	-	4,628,752
-	-	-	-	1,073,991
-	-	1,303,509	-	1,327,395
14,774	-	-	-	26,423
-	-	-	-	553,665
799,838	950,941	-	-	1,750,779
-	12,000	-	-	5,810,284
-	-	-	(206,000)	-
-	-	-	-	1,390,000
-	-	-	-	1,326,898
-	-	-	-	3,500
<u>1,050,897</u>	<u>993,471</u>	<u>1,303,509</u>	<u>(206,000)</u>	<u>53,978,690</u>
419,349	(500,017)	(192,002)	\$ -	1,375,406
<u>1,902,084</u>	<u>1,021,058</u>	<u>1,413,930</u>		<u>25,367,060</u>
<u>\$ 2,321,433</u>	<u>\$ 521,041</u>	<u>\$ 1,221,928</u>		<u>\$ 26,742,466</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

August 31, 2023

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 944,116
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 944,116</u></u>

See notes to financial statements.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUND -
MODIFIED CASH BASIS**

For the year ended August 31, 2023

	<u>Nutrition Fund</u>
Operating receipts:	
Nutrition sales	\$ 525,425
State sources	14,598
Federal sources	1,726,457
USDA commodities	196,723
Other revenue	35,109
Total operating receipts	2,498,312
Operating disbursements:	
Food and food service supplies	249,608
Contracted services	1,964,011
Total operating disbursements	2,213,619
Operating receipts in excess of disbursements	284,693
Nonoperating receipts:	
Interest income	4,368
Increase in net position	289,061
Net position - August 31, 2022	655,055
Net position - August 31, 2023	\$ 944,116

See notes to financial statements.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the District’s significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Reporting Entity

Hastings Public School District No. 18 is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that Hastings Public Schools Foundation is a component unit. The Foundation exists primarily for the benefit of the District and its constituents.

The Hastings Public Schools Foundation is a non-profit organization, which is engaged primarily in raising funds for extracurricular, academic purposes and scholarships. Support is received mostly through contributions and fundraising programs. As a non-profit organization the Hastings Public Schools Foundation is exempt from income taxes in accordance with Internal Revenue Code Section 501(c)(3).

2. Basis of Presentation

The School District has adopted the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Effective September 1, 2010, the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

Assigned—Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

Unassigned—All amounts not included in other spendable classifications.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 13). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the District as a whole. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service).

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

Fund Financial Statements – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items.

Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District have been prepared on the modified cash basis of accounting in that county treasurer cash and certificates of deposit are recorded. This basis recognizes assets, liabilities, net position, revenues and expenses when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and capital assets) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, accrued expenses and liabilities and long-term debt) *are not recorded* in these financial statements. Accordingly, the financial statements and supplementary schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. There are no differences between the government-wide financial statements and the fund financial statements.

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt is reported as an expenditure when paid. Capital assets are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

The Hastings Public Schools Foundation, Inc. (component unit) uses the accrual basis of accounting.

4. Fund Types

Governmental Funds – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

General Fund: This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

Bond Fund: The Bond Fund is used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e. trustee fees).

Cooperative Fund: This fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more school districts.

Qualified Capital Purpose Undertaking Fund: Accounts for taxes levied to facilitate the removal of the environmental hazards and the reduction or elimination of accessibility barriers in school district buildings.

Special Building Fund: Accounts for taxes levied and other revenue specifically maintained for acquiring and improving sites and buildings.

The other governmental funds are:

Depreciation Fund: The Depreciation Fund was set up for the replacement of capital assets.

Employee Benefit Fund: The Employee Benefit Fund is a reserve for unemployment claims.

Activity Fund: This fund is used to account for assets held by the District for various school organizations and activities.

Student Fees Fund: This fund is used to account for student fees collected from students by the District for extracurricular activities, post-secondary education, and summer or night school.

Proprietary Funds – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District’s only proprietary fund is the following fund:

Nutrition Fund: Accounts for the operations of the District’s Nutrition program.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

6. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. The supplementary information presents budgets for the General Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, Special Building Fund and Cooperative Fund (the major governmental funds). Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.
5. The county clerk certifies a preliminary property tax rate for each fund of the School District, which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district. The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with the procedures discussed above, which attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. The first half of the real estate taxes due January 1 become delinquent after the following May 1, with the second half becoming delinquent after September 1.

The assessed value at August 31, 2022, upon which the 2022 levy was based was \$1,440,642,233.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The property taxes collected during the year ended August 31, 2023 were taxes assessed for the 2022 calendar year and previously uncollected taxes. The 2022 tax levy per \$100 of assessed valuation of taxable property was as follows:

General Fund	\$ 1.120000
Qualified Capital Purpose Fund	0.022000
Bond Fund	<u>0.200000</u>
	\$ <u>1.342000</u>

NOTE C – CASH AND INVESTMENTS

Cash

At August 31, 2023, the carrying value of the District's deposits was \$22,236,323 and the bank balance was \$23,404,026. For reporting purposes, the amounts of total School District bank deposits are classified in these categories as secured/insured:

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

The bank balances of the School District's deposits as of August 31, 2023 were insured or collateralized by pledged securities. All securities are held by the pledging financial institution but not in the School District's name.

Cash for the School District at August 31, 2023 consisted of the following:

Cash on hand	\$ 750
Demand deposits	<u>22,235,573</u>
	\$ <u>22,236,323</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE C – CASH AND INVESTMENTS, continued

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2023, as follows:

Carrying value:	
Cash	\$ <u>22,236,323</u>

Included in the following fund financial statements captions:

Statement of Net Position – Governmental Funds:	
Cash	\$ 12,759,863
Cash restricted for qualified purposes	2,663,266
Cash restricted for building projects	521,041
Cash restricted for bond payments	5,348,037
Statement of Net Position – Proprietary Fund:	
Cash	<u>944,116</u>
	\$ <u>22,236,323</u>

Component Unit

The carrying values of cash and investments for the Hastings Public Schools Foundation is made of the following at August 31, 2023:

Carrying value:	
Cash	\$ 750,444
Investments	<u>709,159</u>
	\$ <u>1,459,603</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE C – CASH AND INVESTMENTS, continued

Investments

Investments are stated at fair value at August 31, 2023, and consist of the following cash, exchange traded funds, and mutual funds.

	<u>Market Value</u>	<u>Cost Basis</u>	<u>Unrealized Gain (Loss)</u>
TD Ameritrade:			
Cash	\$ 15,365	\$ 15,365	\$ -
Exchange traded and mutual funds	<u>693,794</u>	<u>649,661</u>	<u>44,133</u>
Total	<u><u>\$ 709,159</u></u>	<u><u>\$ 665,026</u></u>	<u><u>\$ 44,133</u></u>

Fair values of assets are measured based on the level of evidence available to support the fair value. FASB Standards Codification identifies three levels of fair value measurements:

- Level 1 – Based on quoted prices in active markets for identical assets
- Level 2 – Based on significant other observable inputs
- Level 3 – Based on significant unobservable inputs

All investments for the year ended August 31, 2023 are presented at fair value using Level 1 evidence.

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2023. The receipts were transferred subsequent to the fiscal year ended August 31, 2023.

General Fund	\$ 4,577,321
Qualified Capital Purpose Fund	86,527
Bond Fund	<u>786,411</u>
Total cash with County Treasurers at August 31, 2023	<u><u>\$ 5,450,259</u></u>

NOTE E – 125 CAFETERIA PLAN

The School District has set up a 125 Cafeteria Plan for the benefit of its employees. The checking account had a balance of \$88,670 at August 31, 2023, with \$36,008 remaining to be claimed by employees. The remaining \$52,662 represents prior-year employee forfeitures.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES

Long-term liabilities and activity in the governmental funds for the year ended August 31, 2023 were as follows:

	Balance August 31, <u>2022</u>	<u>Proceeds</u>	Principal <u>Payments</u>	Balance August 31, <u>2023</u>	Due Within One <u>Year</u>
Limited tax obligation bonds	\$ 6,300,000	\$ -	\$ (190,000)	\$ 6,110,000	\$ 200,000
General obligation bonds	<u>37,725,000</u>	<u>-</u>	<u>(1,200,000)</u>	<u>36,525,000</u>	<u>1,255,000</u>
Total long-term liabilities	<u>\$ 44,025,000</u>	<u>\$ -</u>	<u>\$ (1,390,000)</u>	<u>\$ 42,635,000</u>	<u>\$ 1,455,000</u>

Payments on the general obligation bonds are paid by the Bond Fund. The limited tax obligation bonds are paid by the Qualified Capital Purpose Fund.

Qualified School Construction Bonds – 2010B

Issuer: Adams County School District No. 18

Purpose: District construction project

Amount: \$1,995,000

Dated: December 12, 2010

Interest Rate: 5.52%

Principal Due: December 1, 2028

Interest Due: December 1 and June 1 commencing 2011 to 2028

A schedule of the remaining bond principal and interest attributable to the 2010B issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 1----- <u>Principal</u>	<u>Interest</u>	---June 1--- <u>Interest</u>	Est. Federal <u>Subsidy</u>	Total <u>Payments</u>	Principal <u>Balance</u>
							\$ 1,995,000
2023-2024		\$ -	\$ 55,022	\$ 55,022	\$ (97,451)	\$ 12,593	1,995,000
2024-2025		-	55,022	55,022	(97,451)	12,593	1,995,000
2025-2026		-	55,022	55,022	(97,451)	12,593	1,995,000
2026-2027		-	55,022	55,022	(97,451)	12,593	1,995,000
2027-2028		-	55,022	55,022	(97,451)	12,593	1,995,000
2028-2029	5.52%	1,995,000	55,022	-	(48,726)	2,001,296	-
		<u>\$ 1,995,000</u>	<u>\$ 330,132</u>	<u>\$ 275,110</u>	<u>\$ (535,981)</u>	<u>\$ 2,064,261</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

Limited Tax Obligation Refunding Bonds - 2020

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2015 Limited Tax Obligation Bonds

Amount: \$4,570,000

Dated: May 5, 2020

Interest Rate: 2.00%

Principal Due: December 1 commencing 2020 to 2035

Interest Due: December 1 and June 1 commencing 2020 to 2035

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 1-----		<u>June 1</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 4,115,000
2023-2024	2.00%	\$ 200,000	\$ 41,150	\$ 39,150	\$ 280,300	3,915,000
2024-2025	2.00%	205,000	39,150	37,100	281,250	3,710,000
2025-2026	2.00%	215,000	37,100	34,950	287,050	3,495,000
2026-2027	2.00%	220,000	34,950	32,750	287,700	3,275,000
2027-2028	2.00%	225,000	32,750	30,500	288,250	3,050,000
2028-2029	2.00%	235,000	30,500	28,150	293,650	2,815,000
2029-2030	2.00%	360,000	28,150	24,550	412,700	2,455,000
2030-2031	2.00%	380,000	24,550	20,750	425,300	2,075,000
2031-2032	2.00%	390,000	20,750	16,850	427,600	1,685,000
2032-2033	2.00%	400,000	16,850	12,850	429,700	1,285,000
2033-2034	2.00%	415,000	12,850	8,700	436,550	870,000
2034-2035	2.00%	430,000	8,700	4,400	443,100	440,000
2035-2036	2.00%	440,000	4,400	-	444,400	-
		<u>\$ 4,115,000</u>	<u>\$ 331,850</u>	<u>\$ 290,700</u>	<u>\$ 4,737,550</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2013 bonds

Amount: \$6,435,000

Dated: May 20, 2020

Interest Rate: 1.7 - 2.0%

Principal Due: December 15 commencing 2020 to 2031

Interest Due: December 15 and June 15 commencing 2020 to 2031

A schedule of the remaining bond principal and interest attributable to the 2020 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 6,255,000
2023-2024	2.000%	\$ 95,000	\$ 60,705	\$ 59,755	\$ 215,460	6,160,000
2024-2025	2.000%	95,000	59,755	58,805	213,560	6,065,000
2025-2026	2.000%	90,000	58,805	57,905	206,710	5,975,000
2026-2027	2.000%	85,000	57,905	57,055	199,960	5,890,000
2027-2028	2.000%	1,135,000	57,055	45,705	1,237,760	4,755,000
2028-2029	2.000%	1,135,000	45,705	34,355	1,215,060	3,620,000
2029-2030	2.000%	1,180,000	34,355	22,555	1,236,910	2,440,000
2030-2031	1.700%	1,210,000	22,555	10,455	1,243,010	1,230,000
2031-2032	1.700%	1,230,000	10,455	-	1,240,455	-
		<u>\$ 6,255,000</u>	<u>\$ 407,295</u>	<u>\$ 346,590</u>	<u>\$ 7,008,885</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2020B

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2017 bonds

Amount: \$5,865,000

Dated: November 19, 2020

Interest Rate: 2.2 - 3.0%

Principal Due: December 15 commencing 2032 to 2044

Interest Due: December 15 and June 15 commencing 2021 to 2044

A schedule of the remaining bond principal and interest attributable to the 2020 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 5,865,000
2023-2024		\$ -	\$ 81,173	\$ 81,174	\$ 162,347	5,865,000
2024-2025		-	81,173	81,174	162,347	5,865,000
2025-2026		-	81,173	81,174	162,347	5,865,000
2026-2027		-	81,173	81,174	162,347	5,865,000
2027-2028		-	81,173	81,174	162,347	5,865,000
2028-2029		-	81,173	81,174	162,347	5,865,000
2029-2030		-	81,173	81,174	162,347	5,865,000
2030-2031		-	81,173	81,174	162,347	5,865,000
2031-2032		-	81,173	81,174	162,347	5,865,000
2032-2033	2.20%	380,000	81,174	76,994	538,168	5,485,000
2033-2034	2.30%	395,000	76,994	72,451	544,445	5,090,000
2034-2035	2.45%	405,000	72,451	67,490	544,941	4,685,000
2035-2036	2.55%	415,000	67,490	62,199	544,689	4,270,000
2036-2037	2.65%	425,000	62,199	56,568	543,767	3,845,000
2037-2038	2.75%	435,000	56,568	50,586	542,154	3,410,000
2038-2039	2.85%	445,000	50,586	44,245	539,831	2,965,000
2039-2040	2.90%	460,000	44,245	37,575	541,820	2,505,000
2040-2041	3.00%	475,000	37,575	30,450	543,025	2,030,000
2041-2042	3.00%	485,000	30,450	23,175	538,625	1,545,000
2042-2043	3.00%	500,000	23,175	15,675	538,850	1,045,000
2043-2044	3.00%	515,000	15,675	7,950	538,625	530,000
2044-2045	3.00%	530,000	7,950	-	537,950	-
		<u>\$ 5,865,000</u>	<u>\$ 1,357,089</u>	<u>\$ 1,275,924</u>	<u>\$ 8,498,013</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2019B

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2015 bonds

Amount: \$7,870,000

Dated: October 24, 2019

Interest Rate: 2.23 - 3.35%

Principal Due: December 15 commencing 2019 to 2042

Interest Due: December 15 and June 15 commencing 2019 to 2042

A schedule of the remaining bond principal and interest attributable to the 2019B issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 7,455,000
2023-2024	2.23%	\$ 85,000	\$ 117,854	\$ 116,906	\$ 319,760	7,370,000
2024-2025	2.23%	85,000	116,906	115,958	317,864	7,285,000
2025-2026	2.23%	90,000	115,958	114,954	320,912	7,195,000
2026-2027	2.80%	90,000	114,954	113,693	318,647	7,105,000
2027-2028	2.80%	95,000	113,693	112,362	321,055	7,010,000
2028-2029	2.80%	95,000	112,362	111,031	318,393	6,915,000
2029-2030	2.80%	100,000	111,031	109,630	320,661	6,815,000
2030-2031	2.80%	100,000	109,630	108,229	317,859	6,715,000
2031-2032	2.80%	105,000	108,229	106,758	319,987	6,610,000
2032-2033	2.89%	555,000	106,758	98,733	760,491	6,055,000
2033-2034	2.94%	570,000	98,733	90,348	759,081	5,485,000
2034-2035	3.01%	585,000	90,348	81,538	756,886	4,900,000
2035-2036	3.30%	605,000	81,538	71,543	758,081	4,295,000
2036-2037	3.30%	625,000	71,543	61,218	757,761	3,670,000
2037-2038	3.30%	645,000	61,218	50,563	756,781	3,025,000
2038-2039	3.30%	665,000	50,563	39,577	755,140	2,360,000
2039-2040	3.35%	685,000	39,577	28,090	752,667	1,675,000
2040-2041	3.35%	705,000	28,090	16,267	749,357	970,000
2041-2042	3.35%	730,000	16,267	4,025	750,292	240,000
2042-2043	3.35%	240,000	4,025	-	244,025	-
		<u>\$ 7,455,000</u>	<u>\$ 1,669,277</u>	<u>\$ 1,551,423</u>	<u>\$ 10,675,700</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2019

Issuer: Adams County School District No. 18
 Purpose: Refunding Series 2012 and 2014 bonds
 Amount: \$14,615,000
 Dated: May 16, 2019
 Interest Rate: 2.0 - 5.0%
 Principal Due: December 15 commencing 2019 to 2044
 Interest Due: December 15 and June 15 commencing 2019 to 2044

A schedule of the remaining bond principal and interest attributable to the 2019 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 11,415,000
2023-2024	5.00%	\$ 815,000	\$ 241,200	\$ 220,825	\$ 1,277,025	10,600,000
2024-2025	5.00%	860,000	220,825	199,325	1,280,150	9,740,000
2025-2026	5.00%	905,000	199,325	176,700	1,281,025	8,835,000
2026-2027	4.00%	950,000	176,700	157,700	1,284,400	7,885,000
2027-2028		-	157,700	157,700	315,400	7,885,000
2028-2029		-	157,700	157,700	315,400	7,885,000
2029-2030		-	157,700	157,700	315,400	7,885,000
2030-2031		-	157,700	157,700	315,400	7,885,000
2031-2032		-	157,700	157,700	315,400	7,885,000
2032-2033	4.00%	470,000	157,700	148,300	776,000	7,415,000
2033-2034	4.00%	495,000	148,300	138,400	781,700	6,920,000
2034-2035	4.00%	510,000	138,400	128,200	776,600	6,410,000
2035-2036	4.00%	535,000	128,200	117,500	780,700	5,875,000
2036-2037	4.00%	555,000	117,500	106,400	778,900	5,320,000
2037-2038	4.00%	575,000	106,400	94,900	776,300	4,745,000
2038-2039	4.00%	600,000	94,900	82,900	777,800	4,145,000
2039-2040	4.00%	625,000	82,900	70,400	778,300	3,520,000
2040-2041	4.00%	650,000	70,400	57,400	777,800	2,870,000
2041-2042	4.00%	675,000	57,400	43,900	776,300	2,195,000
2042-2043	4.00%	705,000	43,900	29,800	778,700	1,490,000
2043-2044	4.00%	730,000	29,800	15,200	775,000	760,000
2044-2045	4.00%	760,000	15,200	-	775,200	-
		<u>\$ 11,415,000</u>	<u>\$ 2,817,550</u>	<u>\$ 2,576,350</u>	<u>\$ 16,808,900</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: District construction project

Amount: \$6,000,000

Dated: August 3, 2020

Interest Rate: 1.5 - 2.0%

Principal Due: December 15 commencing 2021 to 2040

Interest Due: December 15 and June 15 commencing 2021 to 2040

A schedule of the remaining bond principal and interest attributable to the 2020 issue follows:

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 5,535,000
2023-2024	2.000%	\$ 260,000	\$ 53,495	\$ 50,895	\$ 364,390	5,275,000
2024-2025	2.000%	265,000	50,895	48,245	364,140	5,010,000
2025-2026	2.000%	270,000	48,245	45,545	363,790	4,740,000
2026-2027	2.000%	275,000	45,545	42,795	363,340	4,465,000
2027-2028	2.000%	280,000	42,795	39,995	362,790	4,185,000
2028-2029	2.000%	285,000	39,995	37,145	362,140	3,900,000
2029-2030	2.000%	295,000	37,145	34,195	366,340	3,605,000
2030-2031	2.000%	300,000	34,195	31,195	365,390	3,305,000
2031-2032	1.500%	305,000	31,195	28,908	365,103	3,000,000
2032-2033	1.600%	310,000	28,908	46,427	385,335	2,690,000
2033-2034	1.700%	315,000	46,427	23,750	385,177	2,375,000
2034-2035	2.000%	320,000	23,750	20,550	364,300	2,055,000
2035-2036	2.000%	325,000	20,550	17,300	362,850	1,730,000
2036-2037	2.000%	330,000	17,300	14,000	361,300	1,400,000
2037-2038	2.000%	340,000	14,000	10,600	364,600	1,060,000
2038-2039	2.000%	345,000	10,600	7,150	362,750	715,000
2039-2040	2.000%	355,000	7,150	3,600	365,750	360,000
2040-2041	2.000%	360,000	3,600	-	363,600	-
		<u>\$ 5,535,000</u>	<u>\$ 555,790</u>	<u>\$ 502,295</u>	<u>\$ 6,593,085</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE F – LONG-TERM LIABILITIES, continued

Long-term debt service requirements at August 31, 2023 are:

Year Ended	Other Debt			
	Principal	Interest	Subsidy	Total
August 31,				
2024	\$ 1,455,000	\$ 1,274,326	\$ (97,451)	\$ 2,631,875
2025	1,510,000	1,219,355	(97,451)	2,631,904
2026	1,570,000	1,161,878	(97,451)	2,634,427
2027	1,620,000	1,106,438	(97,451)	2,628,987
2028	1,735,000	1,062,646	(97,451)	2,700,195
2029-2033	11,815,000	4,266,262	(48,726)	16,032,536
2034-2038	10,690,000	2,875,063	-	13,565,063
2039-2043	9,705,000	1,229,632	-	10,934,632
2044-2045	2,535,000	91,775	-	2,626,775
	<u>\$42,635,000</u>	<u>\$14,287,375</u>	<u>\$ (535,981)</u>	<u>\$ 56,386,394</u>

NOTE G – PENSION PLAN

Plan Description

The Hastings Public School District No. 18 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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE G – PENSION PLAN, continued

Plan Description, continued

Normal retirement is at age 65. For an employee who became a member before July 1, 2013 the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE G – PENSION PLAN, continued

Plan Description, continued

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

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$28,565,861. Total covered payroll was \$27,514,167. 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, 2021, to June 30, 2022 (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2023, was \$2,610,993.

Pension Liabilities

At June 30, 2022 the District had a liability/(asset) of \$8,117,542 for its proportionate share of the net pension liability/(asset). (This liability/(asset) is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. The NPERS School Plan was 94.55% funded as of June 30, 2022 based on actuarial calculations comparing 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, 2022, the District's proportion was 1.208901 percent, which was an increase of 0.007963 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District's allocated pension expense/(income) was \$(296,360).

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

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

Wage Inflation	2.55 percent
Salary increases, including wage inflation	3.05-13.05 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.10% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.20 percent

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

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

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

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

The actuarial assumptions used in the July 1, 2022, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2019. The experience study report is dated December 21, 2020.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE G – PENSION 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 arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2022, (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*
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2121.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE G – PENSION 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 7.2 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	6.2%	\$ 29,021,242
Current discount rate	7.2%	\$ 8,117,542
1% increase	8.2%	\$ (9,041,846)

Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE H – RISK MANAGEMENT

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE H – RISK MANAGEMENT, continued

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District’s investments at August 31, 2023 are held in the name of the School District. The underlying securities consist only of money market accounts.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District’s investments consist of only of money market accounts, minimizing credit risk associated with the School District’s investment portfolio.

Concentration of Credit Risk. The School District’s investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2023, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Five Points Bank	\$ 14,460,539
Nebraska Liquid Assets Fund	7,442,208
Pinnacle Bank	332,019
Wells Fargo Bank	<u>807</u>
	\$ <u>22,235,573</u>

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District’s investments had no exposure to foreign currency risk and held no investments denominated in foreign currency at August 31, 2023.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE I – COMMITMENTS

Contractual commitments on construction and other projects consisted of the following at August 31, 2023:

<u>Company</u>	<u>Project</u>	<u>Contract Amount</u>	<u>Paid as of 8/31/2023</u>	<u>Remaining Commitment</u>	<u>Expected Completion</u>
Tri-County Glass Integrated Security Solutions	Window project	\$ 300,157	\$ -	\$ 300,157	July 2024
Jerry Spady Auto Communications Engineering, Inc.	HS security cameras	123,365	86,603	36,762	July 2024
	2 - Chevy Silverados	49,007	-	49,007	December 2023
	MS security cameras	28,121	-	28,121	December 2023
		<u>\$ 500,650</u>	<u>\$ 86,603</u>	<u>\$ 414,047</u>	

On August 1, 2019, the District entered into an agreement with Eakes Office Solutions for the use of copiers and related office equipment. The agreement requires monthly payments of \$10,491 until termination on August 1, 2024, at which time the district may opt to purchase the copiers and related office equipment at fair market value.

On July 21, 2022, the District entered into an agreement with Eakes Office Solutions for the use of copiers and related office equipment. The agreement requires monthly payments of \$394 until termination on July 21, 2027, at which time the district may opt to purchase the copiers and related office equipment at fair market value.

NOTE J – INTERFUND BALANCES AND TRANSFERS

During the year ended August 31, 2023, the General Fund transferred \$206,000 to the Activity Fund to support various organizations. This transfer was eliminated on the governmental fund financial statements on page 14.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2023

NOTE K – TAX ABATEMENTS

The District is subject to tax abatements granted by the City of Hastings, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Hastings Public School District No. 18 for the year ended August 31, 2023 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$559,444

NOTE L – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 6, 2023, the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
Year ended August 31, 2023

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
Local receipts:			
1110	\$ 15,973,840	\$ 14,308,497	\$ (1,665,343)
1115	9,000	6,749	(2,251)
1125	1,675,000	1,634,733	(40,267)
1323	250,000	324,529	74,529
1510	15,000	165,754	150,754
1910	-	2,570	2,570
1911	25,000	19,138	(5,862)
1920	150,000	175,291	25,291
1921	-	10,078	10,078
1925	200,000	366,694	166,694
1951	-	200	200
1955	-	26	26
1990	-	25,225	25,225
	<u>18,297,840</u>	<u>17,039,484</u>	<u>(1,258,356)</u>
County receipts:			
2110	200,000	235,364	35,364
State receipts:			
3110	20,773,426	20,773,426	-
3120	2,800,000	2,815,364	15,364
3125	118,000	137,385	19,385
3130	-	852,440	852,440
3131	-	655,773	655,773
3133	4,000	3,424	(576)
3155	-	2,434	2,434
3166	-	160,363	160,363
3180	45,000	43,130	(1,870)
3400	460,000	650,254	190,254
3535	20,000	14,345	(5,655)
3541	85,000	122,695	37,695
3599	15,000	28,141	13,141
	<u>24,320,426</u>	<u>26,259,174</u>	<u>1,938,748</u>
4000	4,620,000	5,434,373	814,373
Non-revenue receipts:			
5300	100,000	18,549	(81,451)
5690	-	2,473	2,473
	<u>100,000</u>	<u>21,022</u>	<u>(78,978)</u>
	<u>47,538,266</u>	<u>48,989,417</u>	<u>1,451,151</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND, continued
Year ended August 31, 2023

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
DISBURSEMENTS				
1100	Instructional services	24,831,380	21,041,852	(3,789,528)
1200	Special education	6,000,000	6,560,317	560,317
1300	Summer school	-	59,481	59,481
	Support services:			
2100	Pupil	1,000,000	786,469	(213,531)
2141-2183	SPED	2,500,000	2,044,476	(455,524)
2200	Staff	2,500,000	1,809,691	(690,309)
2300	General administration	775,000	776,155	1,155
2400	School administration	2,500,000	2,351,725	(148,275)
2500	Business	700,000	656,837	(43,163)
2600	Building and grounds	3,750,000	4,361,937	611,937
2700	Pupil transportation	900,000	1,073,991	173,991
2900	Other support services	-	23,886	23,886
3300	Community service operations	40,000	11,649	(28,351)
3400	Categorical programs	450,000	406,645	(43,355)
3500	State categorical programs	140,000	147,020	7,020
6000	Federal programs	9,105,249	5,798,284	(3,306,965)
8000	Transfer to other funds	100,000	206,000	106,000
	Total disbursements	55,291,629	48,116,415	(7,175,214)
RECEIPTS OVER (UNDER)				
DISBURSEMENTS		\$ (7,753,363)	873,002	\$ 8,626,365
Fund balances - August 31, 2022			12,920,821	
Fund balances - August 31, 2023			\$ 13,793,823	
Composition of fund balance:			<u>8/31/2022</u>	<u>8/31/2023</u>
Cash			\$ 8,787,688	\$ 9,216,502
County treasurer cash			4,133,133	4,577,321
Total fund balance			\$ 12,920,821	\$ 13,793,823

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2023

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>	
RECEIPTS				
Local receipts:				
1110	Property	\$ 2,852,470	\$ 2,555,128	\$ (297,342)
1115	Carline	-	1,205	1,205
1510	Interest	5,000	157,521	152,521
	Total local receipts:	<u>2,857,470</u>	<u>2,713,854</u>	<u>(143,616)</u>
State receipts:				
3130	Homestead exemption	-	152,029	152,029
3131	Property tax credit	-	117,103	117,103
3133	Nameplate capacity	-	611	611
3180	Pro-rate motor vehicle	8,000	7,702	(298)
	Total state receipts:	<u>8,000</u>	<u>277,445</u>	<u>269,445</u>
	Total receipts	2,865,470	2,991,299	125,829
DISBURSEMENTS				
5000	Redemption of principal	5,500,000	1,200,000	(4,300,000)
5000	Interest on long-term debt	1,811,435	1,132,654	(678,781)
5000	Bond fees	3,000	2,000	(1,000)
	Total disbursements	<u>7,314,435</u>	<u>2,334,654</u>	<u>(4,979,781)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (4,448,965)</u>	656,645	<u>\$ 5,105,610</u>
	Fund balances - August 31, 2022		<u>5,477,803</u>	
	Fund balances - August 31, 2023		<u>\$ 6,134,448</u>	
Composition of fund balance:		<u>8/31/2022</u>	<u>8/31/2023</u>	
	Cash	\$ 4,766,678	\$ 5,348,037	
	County treasurer cash	711,125	786,411	
	Total fund balance	<u>\$ 5,477,803</u>	<u>\$ 6,134,448</u>	

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

Year ended August 31, 2023

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>
RECEIPTS			
Local receipts:			
1110	\$ 313,770	\$ 281,104	\$ (32,666)
1115	200	133	(67)
1510	5,000	94,946	89,946
	<u>318,970</u>	<u>376,183</u>	<u>57,213</u>
State receipts:			
3130	-	16,744	16,744
3131	-	12,881	12,881
3133	-	67	67
3180	900	847	(53)
	<u>900</u>	<u>30,539</u>	<u>29,639</u>
4000	97,451	97,451	-
	<u>417,321</u>	<u>504,173</u>	<u>86,852</u>
DISBURSEMENTS			
5000	2,546,292	190,000	(2,356,292)
5000	200,000	194,244	(5,756)
5000	1,800	1,500	(300)
	<u>2,748,092</u>	<u>385,744</u>	<u>(2,362,348)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS			
	<u>\$ (2,330,771)</u>	118,429	<u>\$ 2,449,200</u>
Fund balances - August 31, 2022		<u>2,631,364</u>	
Fund balances - August 31, 2023		<u>\$ 2,749,793</u>	
Composition of fund balance:		<u>8/31/2022</u>	<u>8/31/2023</u>
Cash		\$ 2,553,140	\$ 2,663,266
County treasurer cash		78,224	86,527
Total fund balance		<u>\$ 2,631,364</u>	<u>\$ 2,749,793</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2023

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>
RECEIPTS			
Local receipts:			
1510	Interest income	\$ -	\$ 53,269
1925	Categorical grants	-	152,996
1990	Interlocal agreement	<u>1,000,000</u>	<u>1,263,981</u>
	Total receipts	1,000,000	470,246
DISBURSEMENTS			
2500	Business	415,000	-
2600	Building and grounds	-	236,285
3300	Community service	-	14,774
4600	Facilities	<u>2,487,559</u>	<u>799,838</u>
	Total disbursements	<u>2,902,559</u>	<u>(1,851,662)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,902,559)</u>	<u>419,349</u>
	Fund balances - August 31, 2022	<u>1,902,084</u>	
	Fund balances - August 31, 2023	<u>\$ 2,321,433</u>	
	Composition of fund balance:	<u>8/31/2022</u>	<u>8/31/2023</u>
	Cash	<u>\$ 1,902,084</u>	<u>\$ 2,321,433</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2023

Function Code	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>
RECEIPTS			
Local receipts:			
1510	Interest	\$ 500	\$ 27,454
			\$ 26,954
4000	Federal grants	1,006,373	-
			(1,006,373)
Non-revenue receipts:			
5320	Sale of property	<u>200,000</u>	<u>466,000</u>
			<u>266,000</u>
	Total receipts	1,206,873	493,454
			(713,419)
DISBURSEMENTS			
2600	Building and grounds	-	30,530
			30,530
4000	Facilities	2,200,000	950,941
			(1,249,059)
6000	Federal programs	<u>-</u>	<u>12,000</u>
			<u>12,000</u>
	Total disbursements	<u>2,200,000</u>	<u>993,471</u>
			<u>(1,206,529)</u>
	RECEIPTS UNDER DISBURSEMENTS	<u>\$ (993,127)</u>	(500,017)
			<u>\$ 493,110</u>
	Fund balances - August 31, 2022	<u>1,021,058</u>	
	Fund balances - August 31, 2023	<u>\$ 521,041</u>	
	Composition of fund balance:	<u>8/31/2022</u>	<u>8/31/2023</u>
	Cash	<u>\$ 1,021,058</u>	<u>\$ 521,041</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

August 31, 2023

	<u>Depreciation Fund</u>	<u>Employee Benefits Fund</u>	<u>Activity Fund</u>	<u>Student Fee Fund</u>	Total Other Governmental <u>Funds</u>
ASSETS					
Cash	\$ 671,634	\$ 215,095	\$ 281,850	\$ 53,349	\$ 1,221,928
Cash with County Treasurers	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u><u>\$ 671,634</u></u>	<u><u>\$ 215,095</u></u>	<u><u>\$ 281,850</u></u>	<u><u>\$ 53,349</u></u>	<u><u>\$ 1,221,928</u></u>
LIABILITIES AND FUND BALANCES					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:					
Assigned for:					
Capital outlay	671,634	-	-	-	671,634
Extracurricular activities	-	-	281,850	53,349	335,199
Employee benefits	-	215,095	-	-	215,095
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	671,634	215,095	281,850	53,349	1,221,928
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u><u>\$ 671,634</u></u>	<u><u>\$ 215,095</u></u>	<u><u>\$ 281,850</u></u>	<u><u>\$ 53,349</u></u>	<u><u>\$ 1,221,928</u></u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - OTHER
GOVERNMENTAL FUNDS - MODIFIED CASH BASIS**

Year ended August 31, 2023

	Depreciation Fund	Employee Benefits Fund	Activity Fund	Student Fee Fund	Total Other Governmental Funds
RECEIPTS					
Interest income	\$ 23,614	\$ 4,166	\$ 443	\$ -	\$ 28,223
Extracurricular receipts	-	-	814,704	62,580	877,284
Transfer from other funds	-	-	206,000	-	206,000
Total receipts	<u>23,614</u>	<u>4,166</u>	<u>1,021,147</u>	<u>62,580</u>	<u>1,111,507</u>
DISBURSEMENTS					
Other support services	<u>167,257</u>	<u>4,221</u>	<u>1,072,405</u>	<u>59,626</u>	<u>1,303,509</u>
Receipts over (under) disbursements	(143,643)	(55)	(51,258)	2,954	(192,002)
Fund balances - August 31, 2022	<u>815,277</u>	<u>215,150</u>	<u>333,108</u>	<u>50,395</u>	<u>1,413,930</u>
Fund balances - August 31, 2023	<u>\$ 671,634</u>	<u>\$ 215,095</u>	<u>\$ 281,850</u>	<u>\$ 53,349</u>	<u>\$ 1,221,928</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

Year ended August 31, 2023

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Subsidy-SH	\$ 3,527	\$ 206,000	\$ 209,527	\$ -
Athletic Admin & Dues	(1,395)	12,378	11,088	(105)
Athletic Training	(1,744)	7,143	11,073	(5,674)
Baseball	-	12,193	12,193	-
Boys Basketball	-	12,399	12,424	(25)
Bowling	-	8,482	8,482	-
Girls Basketball	-	7,002	7,027	(25)
Cross Country	(329)	1,496	1,454	(287)
Football	(4,331)	43,667	42,849	(3,513)
Golf	(373)	10,096	9,823	(100)
Soccer	(166)	6,957	6,922	(131)
Softball	610	7,162	10,269	(2,497)
Swimming	(2,208)	10,678	8,470	-
Tennis	(235)	7,361	8,143	(1,017)
Track	875	53,970	55,243	(398)
Volleyball	1,225	8,625	12,456	(2,606)
Wrestling	2,092	6,914	9,006	-
Baseball Fund	15,324	16,114	17,602	13,836
Boys BB Fund	(2,796)	17,130	14,327	7
Cross Country Fund	5,632	2,796	3,689	4,739
Girls BB Fund	2,766	9,612	8,869	3,509
FB Fund	13,586	12,977	21,247	5,316
Boys Bowling Fund	(2,807)	2,246	2,017	(2,578)
Girls Bowling Fund	1,541	2,450	937	3,054
Boys Golf Fund	1,869	1,028	863	2,034
Girls Golf Fund	(300)	7,662	1,945	5,417
Misc Fund Drive	6,318	29,899	42,222	(6,005)
Boys Soccer Fund	4,751	4,370	4,230	4,891
Girls Soccer Fund	64	8,621	8,671	14
Softball Fund	10,200	7,282	8,386	9,096
Swimming Fund	3,240	3,006	4,492	1,754
Tennis Fund	2,744	13,563	12,053	4,254
Track Fund - Boys	810	688	3,073	(1,575)
Track Fund - Girls	1,485	3,706	2,453	2,738
Volleyball Fund	6,119	29,267	36,356	(970)
Wrestling Fund	5,070	8,150	7,781	5,439
Weights	(1,863)	1,863	-	-
Art Club	70	-	-	70
Anime	87	-	-	87

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

Year ended August 31, 2023

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High, continued:</u>				
Life Mgmt	26	608	498	136
Debate Club	3,538	7,174	8,290	2,422
DECA	3,053	16,982	21,579	(1,544)
Drama Club	418	139	539	18
FCS Embroidery	1,579	45	-	1,624
Fellowship of Christian Athletes	1,764	1,003	1,294	1,473
French ISE	9,654	7,125	4,276	12,503
German ISE	1,992	781	660	2,113
History	-	175	-	175
Key Club	1,479	-	-	1,479
Multicultural Club	672	-	-	672
Publications	2,205	-	1,968	237
Science Club	935	298	594	639
SkillsUSA	138	5,042	12,227	(7,047)
Spanish ISE	4,786	-	-	4,786
Speakers Club	(34)	2,049	1,547	468
Skills 3	-	224	60	164
Spirit Set (Cheerleader)	(12,551)	19,482	17,732	(10,801)
Tigerettes	5,246	18,294	17,133	6,407
Faculty	-	278	278	-
Jr/Sr Prom	2,601	5,230	7,800	31
Misc Unclassified	(549)	2,130	2,389	(808)
Sales Tax/Interest	8	75	109	(26)
State Softball	7,725	6,155	6,573	7,307
GNAC Host	1,702	-	-	1,702
Counselors	771	-	173	598
Debate/Speech	(121)	16,525	16,525	(121)
Future Problem Solvers	(35)	-	107	(142)
National Honor Society	1,189	269	123	1,335
Activity Leadership	1,166	-	485	681
Student Council	5,540	12,069	11,578	6,031
Band/Vocal Music	(1,274)	31,622	30,825	(477)
Show Choir	(14,689)	52,727	34,863	3,175
Plays/Musical	(374)	33,525	33,151	-
Tiger Annual	-	15,256	14,121	1,135
Tiger Cub	5,443	775	354	5,864
Rewards - PBIS	1,155	881	200	1,836
Athletic Boosters	(15,648)	27,734	24,963	(12,877)
Total Senior High	\$ 90,968	\$ 889,625	\$ 910,676	\$ 69,917

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

Year ended August 31, 2023

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Middle School</u>				
Night of Excellence	\$ (200)	\$ 200	\$ -	\$ -
Student Council	5,468	11,923	12,984	4,407
Vocal Music	51	2,316	2,459	(92)
Show Choir	1,086	-	1,192	(106)
Team 6A	-	1,243	1,253	(10)
Team 6B	236	1,394	2,256	(626)
Team 7A	(246)	2,122	970	906
Team 7B	663	2,322	3,129	(144)
Team 8A	1,930	1,585	1,726	1,789
Team 8B	2,017	1,662	1,108	2,571
Band	(194)	1,261	516	551
Circle of Friends	119	303	296	126
Garden	(8,035)	8,552	517	-
Book Club	383	-	-	383
Counselor's Corner	7,966	-	238	7,728
Girls Fitness Club	103	-	-	103
Glow Run	6,034	-	-	6,034
HAT Club	506	-	261	245
Boys Club	1,125	500	169	1,456
Annuals	2,042	416	2,840	(382)
Art Club	20	-	-	20
SkillsUSA	517	-	-	517
Poetry Club	593	-	-	593
Chess Club	448	434	287	595
Fundraiser	39,566	16,253	11,245	44,574
Multiculture Club	-	394	365	29
Science Club	324	-	165	159
Dungeons & Dragons Club	155	-	114	41
Snacks	3,204	7,661	10,893	(28)
HMS FACS	4,090	1,956	394	5,652
Rewards	1,257	429	1,446	240
Santa Bucks	1,618	2,763	2,760	1,621
Voc Tech	13,237	3,501	3,251	13,487
Weight Room	484	-	-	484
Success	229	-	-	229
Drama	994	537	443	1,088
Food Pantry	3,755	1,541	3,288	2,008
Student Wellness	515	422	680	257
Total Middle School	\$ 92,060	\$ 71,690	\$ 67,245	\$ 96,505

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

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

Year ended August 31, 2023

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>District Wide</u>				
Activity Subsidy-Adm	\$ 30,861	\$ 6,851	\$ 36,035	\$ 1,677
Instrument Rental	9,398	23,513	22,547	10,364
Computer fees	29,710	-	-	29,710
Secretary's Office Account	24,584	3,285	7,819	20,050
Total District Wide	<u>\$ 94,553</u>	<u>\$ 33,649</u>	<u>\$ 66,401</u>	<u>\$ 61,801</u>
<u>Alcott Elementary</u>				
Activities	\$ 5,051	\$ 344	\$ 2,047	\$ 3,348
Student Council	16,276	5,849	5,993	16,132
Total Alcott Elementary	<u>\$ 21,327</u>	<u>\$ 6,193</u>	<u>\$ 8,040</u>	<u>\$ 19,480</u>
<u>Hawthorne Elementary</u>				
Student Activities	\$ 1,540	\$ 1,585	\$ 1,952	\$ 1,173
Student Council	4,591	2,144	1,898	4,837
Total Hawthorne Elementary	<u>\$ 6,131</u>	<u>\$ 3,729</u>	<u>\$ 3,850</u>	<u>\$ 6,010</u>
<u>Lincoln Elementary</u>				
Student Council	\$ (7)	\$ -	\$ -	\$ (7)
Student Activities	23,280	10,592	8,612	25,260
Walking Trail	2,500	-	-	2,500
Total Lincoln Elementary	<u>\$ 25,773</u>	<u>\$ 10,592</u>	<u>\$ 8,612</u>	<u>\$ 27,753</u>
<u>Longfellow Elementary</u>				
Student Activities	\$ (2,080)	\$ 2,769	\$ 3,669	\$ (2,980)
Student Supplies	782	-	-	782
Water Fund	(453)	-	1,176	(1,629)
Total Longfellow Elementary	<u>\$ (1,751)</u>	<u>\$ 2,769</u>	<u>\$ 4,845</u>	<u>\$ (3,827)</u>
<u>Watson Elementary:</u>				
Student Activities	\$ 1,531	\$ 1,745	\$ 1,289	\$ 1,987
Wellness Group	226	767	1,173	(180)
Student Council	2,290	388	274	2,404
Total Watson Elementary	<u>\$ 4,047</u>	<u>\$ 2,900</u>	<u>\$ 2,736</u>	<u>\$ 4,211</u>
TOTAL ACTIVITY FUND	<u>\$ 333,108</u>	<u>\$ 1,021,147</u>	<u>\$ 1,072,405</u>	<u>\$ 281,850</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE -
STUDENT FEE FUND**

Year ended August 31, 2023

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Tickets	\$ 12,034	\$ 183	\$ 818	\$ 11,399
Voc Arts - Indust Tech	(2,952)	26,130	26,122	(2,944)
Art	674	(375)	-	299
Fam/Consum/Science	330	1,051	1,171	210
Auto Tech	63	1,359	1,172	250
Building Trades	-	196	196	-
Student Fines	287	81	234	134
Total District Wide	<u>\$ 10,436</u>	<u>\$ 28,625</u>	<u>\$ 29,713</u>	<u>\$ 9,348</u>
<u>Middle School:</u>				
Activity Admin	<u>\$ 21,313</u>	<u>\$ 24,750</u>	<u>\$ 28,002</u>	<u>\$ 18,061</u>
<u>District Wide:</u>				
Computer Fees	<u>\$ 18,646</u>	<u>\$ 9,205</u>	<u>\$ 1,911</u>	<u>\$ 25,940</u>
 TOTAL STUDENT FEE FUND	 <u>\$ 50,395</u>	 <u>\$ 62,580</u>	 <u>\$ 59,626</u>	 <u>\$ 53,349</u>

SINGLE AUDIT REPORTS

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended August 31, 2023

<u>Federal Grantor and Program Title</u>	<u>Federal AL Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<u>Department of Education</u>			
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.027	01-0018-000	\$ 940,959
COVID-19 - Special Education - Grants to States	84.027X	01-0018-000	411
Special Education - Preschool Grants	84.173	01-0018-000	41,310
Total Special Education (IDEA) Cluster			982,680
Title I Grants to Local Educational Agencies	84.010	01-0018-000	817,989 *
Career and Technical Education - Basic Grants to States	84.048	01-0018-000	17,104
Twenty-First Century Community Learning Centers	84.287	01-0018-000	68,282
Education for Homeless Children and Youth	84.196	01-0018-000	19,868
Student Support and Academic Enrichment Program	84.424	01-0018-000	60,672
COVID-19 - Education Stabilization Fund:			
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	40-0002-000	1,429,631 *
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	40-0002-000	1,787,097 *
COVID-19 - ARP ESSER - Homeless Children and Youth	84.425W	40-0002-000	6,625 *
Total COVID-19 - Education Stabilization Fund			3,223,353
Supporting Effective Instruction State Grant	84.367	01-0018-000	123,655
English Language Acquisition State Grants	84.365	01-0018-000	36,855
Total Passed Through Nebraska Department of Education			5,350,458
Total Department of Education			5,350,458
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	01-0018-000	337,748
National School Lunch Program	10.555	01-0018-000	1,268,779
Summer Food Service Program	10.559	01-0018-000	57,329
Fresh Fruit and Vegetable Program	10.582	01-0018-000	62,602
Total Child Nutrition Cluster Passed Through Nebraska Department of Education			1,726,458
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program (note B)	10.555	47-6001013	196,723
Total Child Nutrition Cluster			1,923,181
Total Department of Agriculture			1,923,181

*Major Programs

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2023

Department of Health and Human Services

Passed Through Nebraska Department of Health and Human Services:

Medicaid Cluster:

Medical Assistance Program	93.778	47-6001013	154,974
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Passed Through Nebraska Department of Education:

Substance Abuse and Mental Health Services Administration	93.243	01-0018-000	340,687 *
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Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	01-0018-000	13,999
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Total Passed Through Nebraska Department of Education			354,686
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Total Department of Health and Human Services			509,660
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Total Expenditures of Federal Awards			\$ 7,783,299
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*Major Programs

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal award includes the federal grant activity of Hastings Public School District No. 18 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Hastings Public School District No. 18 did not elect to use the 10% de minimis indirect cost rate.

NOTE B - FOOD DONATION PROGRAM

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

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

To the Board of Education
Hastings Public School District No. 18
Adams County, 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 modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hastings Public School District No. 18 as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the School District’s financial statements, and have issued our report thereon dated November 6, 2023. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hastings Public School District No. 18’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Hastings Public School District No. 18’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

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
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EMAIL cpa@gicpas.com

timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hastings Public School District No. 18's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

AMGL, P.C.

Grand Island, Nebraska
November 6, 2023



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

To the Board of Education
Hastings Public School District No. 18
Adams County, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hastings Public School District No. 18's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. Hastings Public School District No. 18's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hastings Public School District No. 18 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Hastings Public School District No. 18 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hastings Public School District No. 18's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hastings Public School District No. 18's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hastings Public School District No. 18's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hastings Public School District No. 18's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hastings Public School District No. 18's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hastings Public School District No. 18's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hastings Public School District No. 18's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

AMGL, P.C.

Grand Island, Nebraska
November 6, 2023

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2023

1. A summary of auditor's results:
 - (i) Unmodified opinions were issued on all opinion units of Hastings Public School District No. 18, as of August 31, 2023 and for the year then ended.
 - (ii) The audit did not disclose any significant deficiencies in the internal control of Hastings Public School District No. 18.
 - (iii) The audit did not disclose any instances of noncompliance which is material to the financial statements of Hastings Public School District No. 18.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Hastings Public School District No. 18.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
 - (vii) Major Programs: AL#84.425 – COVID-19 – Education Stabilization Fund (AL#84.425D – COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER), AL#84.425U – COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER), and AL#84.425W – COVID-19 – ARP ESSER – Homeless Children and Youth); AL#84.010 - Title I Grants to Local Educational Agencies; and AL#93.243 – Substance Abuse and Mental Health Services Administration.
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) Hastings Public School District No. 18 did not qualify as a low-risk auditee.

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued

Year ended August 31, 2023

2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

None

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

None

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA**

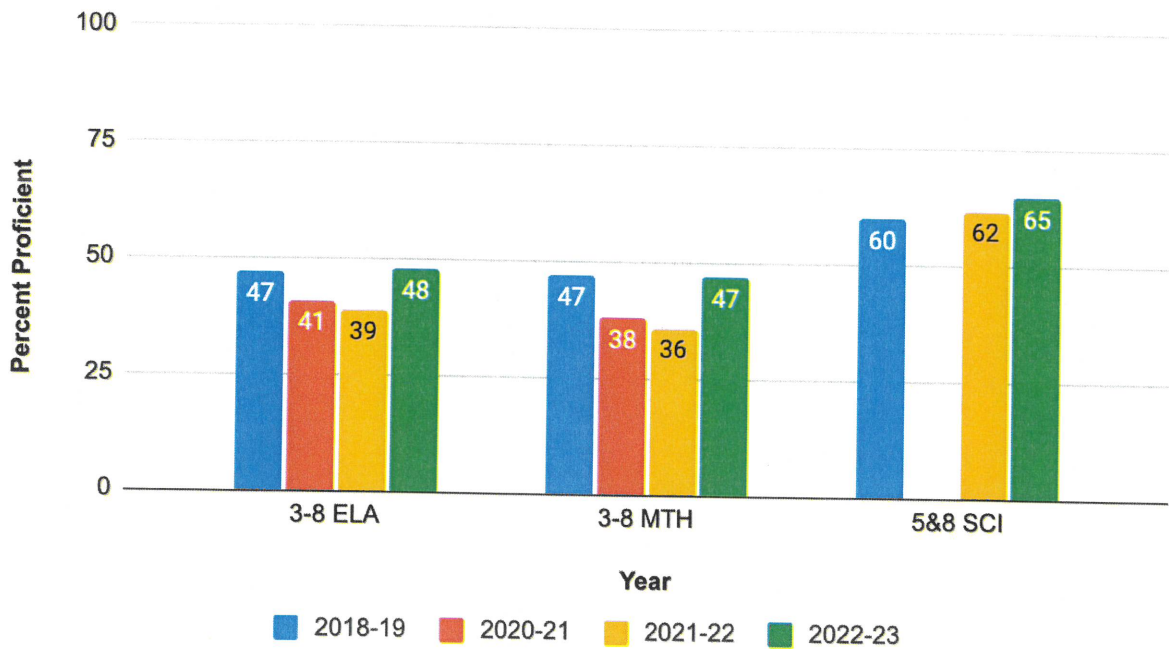
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended August 31, 2023

Findings for the year ended August 31, 2022:

None

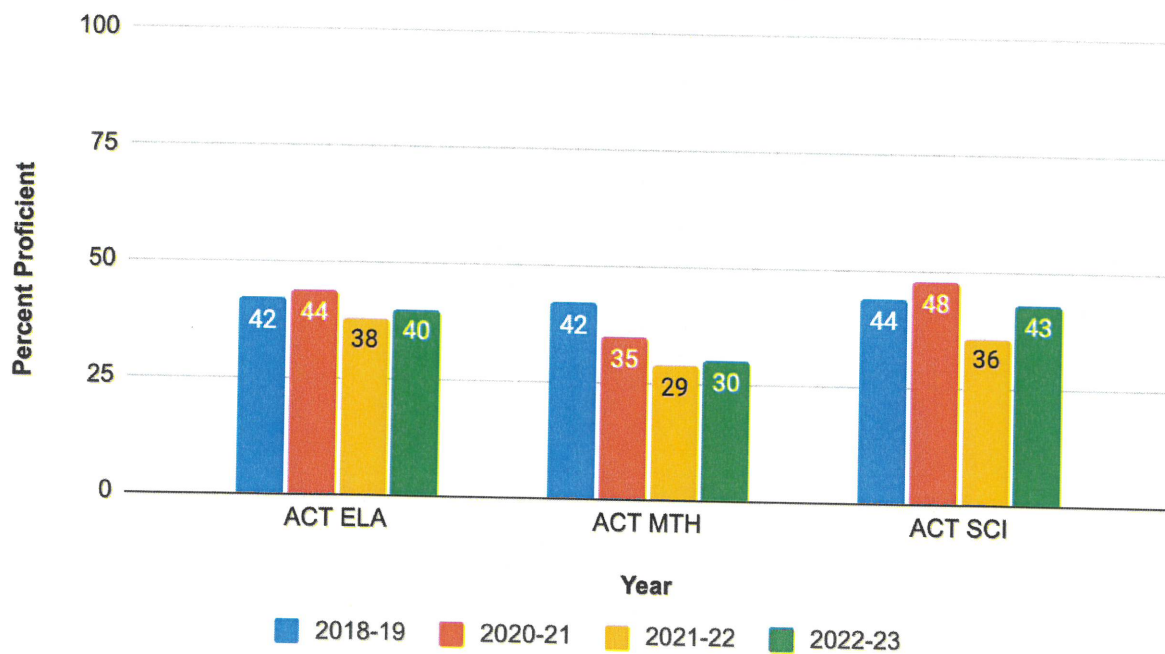
2022-23 Gr. 3-8 NSCAS



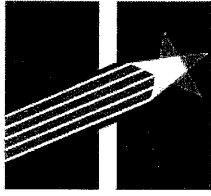
- When compared to the 2021-2022 NSCAS data, student performance as a whole increased across our buildings
- NDE has stated that they have set a high bar for the cut scores on statewide assessments to align with those of the ACT.
 - HPS will continue to focus on student learning, results, & collaboration to meet the needs of all our students and community
- Sidenote: 2022-23 3rd-grade cohort DIBELS/Acadience was near pre-COVID levels (missed EOY skills due to COVID when significant skills growth occurs)
 - This is also reflected on 3rd gr. NSCAS ELA (55%)

	EOY DIBELS K	EOY DIBELS 1	EOY DIBELS 2	EOY DIBELS 3
2018-19	79	67	65	71
2019-20	DNT-COVID			
2020-21	69	59	59	61
2021-22	80	56	62	61
2022-23	82	64	61	68

2022-23 ACT NSCAS



- When compared to the 2021-2022 ACT NSCAS data, student performance increased slightly
 - A larger increase was found in the area of science



**HASTINGS
PUBLIC SCHOOLS**

Assuring the essential. Expanding the possible.

HUMAN RESOURCES OFFICE

Memo

TO: Hastings Public Schools Board of Education
FROM: Thomas Szlanda, Director of Human Resources & Operations
DATE: December 14, 2023
SUBJECT: SKILLS PARAEDUCATOR HOURLY WAGE INCREASE

We ask the HPS Board of Education to approve an hourly wage increase of \$1.50 for Skills Paraeducators. This is due to the difficulty to attract and hire employees for these positions and the work requirements/expectations of these positions.

If approved, this hourly wage increase would be retroactive beginning with the December 10, 2023, through January 9, 2024, pay period.

PROPOSED APPENDIX A
Salary Range for Classified Staff

Retro Effective to 12-10-2023

<u>Work Classification</u>	<u>Entry Level Salary Range</u>	<u>Proposed Entry Level Salary Range</u>
Master Plumber/HVAC	\$21.50 - \$26.50	
Master Electrician	\$21.50 - \$26.50	
Accompanist	\$21.50 - \$25.50	
Licensed Practical Nurse	\$21.00 - \$24.00	
Interpreter/Translator	\$20.00	
Master Mechanic	\$19.75 - \$24.00	
Master Carpenter	\$18.75 - \$22.50	
Technology Assistant (Classified)	\$18.50 - \$22.50	
Bus Driver	\$17.00 - \$19.50	
Administrative Assistant Level II	\$17.00 - \$18.50	
Director Admin Asst		
Payroll Admin Asst		
Federal Programs Admin Asst		
Central Office Admin Asst		
Senior High Head Admin Asst		
Middle School Head Admin Asst		
Mechanic	\$16.00 - \$18.50	
Grounds and Maintenance Level II	\$16.50 - \$17.50	
Groundskeeper		
Custodian V	\$16.00 - \$17.00	
Senior High Head Day Custodian		
Administrative Assistant Level I	\$15.50 - \$16.50	
Middle School Admin Asst		
Senior High Admin Asst		
Elementary Admin Asst		
Nurse Assistant (CMA)	\$16.00 - \$17.00	
Life Skills/Behavior Disorder Paraeducator	\$15.00 - \$16.00	\$16.50 – \$17.50
Custodian IV	\$14.50 - \$15.50	
Middle School Head Day Custodian		
In-School Suspension Supervisor	\$14.50 - \$15.50	
Custodian Level III	\$14.50 - \$15.50	
Senior High Head Night Custodian		
Custodian Level II	\$14.25 - \$15.25	
Elementary Head Custodian		
Middle School Head Night Custodian		
Custodian Level I	\$13.75 - \$14.75	
Day Custodian		
Night Custodian		
Grounds and Maintenance Level I	\$13.75 - \$14.75	
General Maintenance		
Grounds Worker		
Supply Clerk		
Bus Monitor	\$13.50 - \$14.50	
Paraeducator	\$13.50 - \$14.50	
Classroom Paraeducator		
Clerical Paraeducator		
Media Paraeducator		
Technology Paraeducator		
Summer Help	\$13.00	

Periodic salary increases, approved by the Board of Education, will be applied to each individual's assigned hourly wage.

Trained personnel in asbestos removal will be paid \$3.00 per hour in addition to their regular wage during mask-time removal.

Classified Employees with Salaried Positions

Salaries for the following work classifications are determined each year based upon the percentage increase provided to all classified employees:

- Custodial Supervisor
- District Accountant/Business Manager
- Executive Administrative Assistant to the Superintendent-Payroll/HR
- Foundation Executive Director
- Learned Professional
- Maintenance Supervisor
- Registered Nurse
- School/Community Liaison
- Technology/Data Coordinator
- Technology Facilitator
- Transportation Coordinator

2023-2024 RN Salary Schedule Based on the Teacher Salary Schedule

<u>Level</u>	RN	RN (BSN)
1 st yr	36,850	38,508
2-3 yrs	38,508	40,167
4-5 yrs	40,167	41,825
6-7 yrs	41,825	43,483
8-9 yrs	43,483	45,141
10-11 yrs	45,141	46,800
12-13 yrs	46,800	48,458
14-15 yrs	48,458	50,116

****A new RN would be placed at the appropriate Level based on education and experience. If a 1st year RN, the nurse would move to the next Level in Year 2. Movement for other years would take place after two years at the same position. There would still be yearly raises that would follow the teacher salary schedule.**



9858 South Audio Drive
 West Jordan, UT 84081
 Toll free: (800) 383-9362
 Fax: (801) 254-3802

QUOTE
57530

BILL TO
Hastings Public Schools 1515 W 8th Street Hastings NE 68901
SHIP TO
Hastings Public Schools 1142 W. 18th St. Hastings NE 68901

Date: Dec 1, 2023
Expires: Jan 1, 2024
Customer Number: 1004891

Sales Rep: Keith Hanak
Payment Terms: 30 days net

Product	Description	Quantity	Price	Total
ST-XD-9025	XD Teacher Box with Teacher Pendant Microphone	65	264.08	17,165.20
XD-1301	BEAM (XD Microphone, Mount, and Power Supply not Included)	65	800.00	52,000.00
XD-1302	Portable Mount with Power Supply for BEAM	65	126.07	8,194.55

Total Item Net Value	77,359.75 USD
Freight	2,196.75 USD
State (%)	5.50 % 0.00 USD
City (%)	1.50 % 0.00 USD
Total	79,556.50 USD

The content of this quote is confidential and is intended solely for the addressed organization. If you are not the intended recipient, any disclosure, copying, distribution, or other use of this information is prohibited.

Any install rates quoted are non-Davis Bacon/Prevailing Wage compliant, unless specifically noted within the descriptions above.

If tax exempt, sales tax will be removed upon receipt of Sales Tax Certificate.



Kansas City Audio-Visual
 REMIT TO: PO Box 24570
 SHIP TO: 7535 Troost Ave.
 Kansas City, MO 64131-0570
 (800) 798-5228 | www.kcav.com

QUOTE
40050

BILL TO	JOB LOCATION
Hastings Public Schools 1924 W A St Hastings, NE 68901	Hastings Public Schools 1924 W A St Hastings, NE 68901

Contact: Trent Kelly
 trent.kelly@hpstigers.org, (402)461-7500
Date: 11-28-2023
Expires: 12-28-2023

Contact: Trent Kelly
 trent.kelly@hpstigers.org, (402)461-7500
Sales Rep: Dustin Frank
 dfrank@kcav.com, (800)798-5228 EXT 151

TITLE
 Hastings - AE Beams - 11-28-23

MANUFACTURER	PART NUMBER	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
Audio Enhancement	XD-1301	BEAM, Clssrm Audio System- White- W/Power Base-w/ Battery, Mic Charger & Power Supply	65.00	\$780.50	\$50,732.50
Audio Enhancement	XD-1302	BEAM Portable mount with power supply	65.00	\$91.96	\$5,977.40
Audio Enhancement	ST-XD-9025	XD Teardrop Teacher Box	65.00	\$243.08	\$15,800.20
KCAV	SHIP-HANDLING	Shipping & Handling of all above items	1.00	\$1,715.12	\$1,715.12

Subtotal: \$74,225.22
Tax: \$0.00
TOTAL: **\$74,225.22**

GENERAL TERMS

ORDER INSTRUCTIONS:

1. Please be sure your purchase order reflects shipping/handling terms as indicated on this quote.
2. Pricing is valid for 30 calendar days from date of this quote unless otherwise noted by the expiration date.
3. To place your order, send this quote and purchase order to: orders@kcav.com. POs cannot be accepted on watermarked unauthorized quotes.

HIGHLIGHTS:

1. Credit card payments will incur a 4% convenience fee in allowed states.
2. Both hardware-only orders and installation projects over \$50,000 require a 50% deposit.
3. A 25% restocking fee may be charged on returned items. Return shipping is the responsibility of the customer.

ALL SALES ARE SUBJECT TO KCAV TERMS & CONDITIONS:

These Terms & Conditions are by and between Kansas City Audio-Visual, Inc. (the "Company") and the undersigned Customer (the "Customer").

1. GRANT OF SECURITY INTEREST: By signing below, Customer acknowledges that this contract serves as a security agreement within the meaning of the Uniform Commercial Code (UCC), and Customer agrees that Company may file such UCC financing statements as are appropriate to perfect Company's security interest in the equipment.
2. INSTALLATION: Customer hereby grants to Company or its agent the right to install the equipment, to the extent such installation is specified above. Customer represents and warrants that all necessary governmental and third-party approvals for installation of the equipment have been obtained, unless otherwise specified. Delays in installation caused by public agencies, manufacturers, suppliers, acts of God, pandemics, strikes or other union bargaining, and all acts not directly attributable to Company, shall not in any way affect the obligations of Customer, and Company's obligations with respect to such installation shall be suspended during the event causing the delay. Company shall not be responsible for damages from any such delay.
3. TAXES, FEES, AND PERMITS: Customer agrees to pay Company all applicable Federal, State, and local taxes, excises, permits, and fees. All dollars in this Agreement are pre-tax, unless otherwise stipulated.
4. SHIPPING: All shipments of equipment are FOB Company's distribution facilities.
5. RESPONSIBILITY: Until balance is paid, Customer agrees to take proper care of the equipment on premises and to be responsible for any damage or loss by fire, theft, casualty, or any other cause whatsoever, and will not permit or suffer same to be removed from the place of its location at address of Customer, without written consent of Company or assigns.
6. GENERAL: This Agreement constitutes the sole and entire understanding between the parties with respect to the subject matter hereof and supersedes all prior conversations, agreements, representations and promises, whether verbal or written. No modification of this Agreement shall be valid, unless made in writing and properly signed by each party. The provisions of this Agreement are severable; if any clause or provision shall be held invalid or unenforceable, in whole or in part, then such invalidity shall attach only to such clause or provision. Customer shall pay all attorneys' fees and other costs and charges incurred by Company in the collection of debt.
7. INFRASTRUCTURE: In the event that Company is installing equipment or systems that require connectivity to the Customer's network including, but not limited to, VOIP connectivity, internet access, wireless network access, firewall traversal, and/or port forwarding, Company may advise Customer as to the network requirements, but any responsibility for infrastructure on the part of Company stops at the installed equipment's network jack or wireless connection and configuration of the network settings on the device sold by Company. Company is not responsible for updating network settings in the event the Customer's network changes. If the Customer's network is not "Plug and Play," then any custom network settings must be supplied by Customer to Company before the start



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Kansas City, MO 64131-0570
(800) 798-5228 | www.kcav.com

QUOTE
40050

of installation.

8. **INSTALLATION AND SITE PREPARATION:** Installation (field assembly, interconnection, equipment calibration and checkout) is to be performed by the Company's trained technical employees. The Company shall be entitled to employ subcontractors and/or agents to assist in or carry out, in whole or in part, the installation. In the event installation by Company employees is prevented by trade unions, Customer shall arrange with the trade unions at its own expense to complete installation. The Company is thereafter liable only for supervision of installation. Company agrees to coordinate with other trades to facilitate satisfactory work progress. If Company's work in progress is impeded by other trades and/or contractors (excluding Company's own subcontractors) or by scheduling delays due to Customer, time delays in the final installation as well as additional charges including labor, travel and reasonable expenses may result. Customer shall be responsible for preparing, at its own expense, the installation site in accordance with the Company's instructions, including the requirements specified in the proposal. Company shall not be responsible for any high-voltage electrical work, ceiling modifications, structural modifications, or mechanical systems modifications. Unless otherwise specified, Customer shall provide the Company with source code for any non-Company programmed remote control system required to be modified under the terms of this Agreement. Customer shall provide the Company with reasonable access to the installation site before delivery, based upon a mutually agreed upon project schedule, for purposes of determining site readiness for installation. Customer will designate an individual on Customer's staff to serve as a contact person for all site preparation and installation issues. Customer shall indemnify the Company against any loss, damage or claim arising out of the condition of the storage and installation premises. Customer shall obtain at its expense and keep effective all permissions, licenses, and permits whenever required for the installation and/or use of the equipment and the premises where the equipment shall be situated.

9. **LIMITATIONS OF WARRANTY - PRODUCTS OF OTHERS:** Unless otherwise specified, no warranty is provided for "consumables," including batteries, lamps, glassware and evacuated devices. Company's sole obligation with respect to any material or part identified in the quotation, literature, or specifications furnished to the Customer as manufactured or supplied by others, shall be to pass on to Customer the applicable manufacturer's warranties, if any.

10. **CHOICE OF LAW AND SEVERABILITY:** This agreement shall be interpreted in accordance with and governed in all respects by the law of Missouri. Venue shall be Kansas City, Missouri. Should any provision of this Agreement be found invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable law, it shall not affect the validity of any other provision contained herein.

11. **PROJECT/ORDER CANCELLATION:** Customer must notify Company via both orders@kcav.com and sales representative in writing to cancel a project or order. Upon receipt of the notice, Company will acknowledge in writing Customer's order cancellation and provide the official date of cancellation. Customer agrees to pay Company for any labor expended or scheduled up to the order cancellation date, including but not limited to engineer time, design time, labor and travel completed, shipping costs, and other expenses related to the order. Assuming the equipment can be returned to the vendor, Customer agrees to pay a 25% restocking fee in addition to any applicable shipping charges. If the vendor will no longer accept the return of the equipment, Customer agrees to be responsible for the full cost of the equipment. Custom items may be noncancellable and are not returnable.

12. **RESTOCKING FEES:** In the event Customer wishes to return any equipment, Customer agrees to pay restocking fees of 25% of the sale price in addition to any applicable shipping charges.

13. **CHANGE ORDERS:** Any changes of scope made to the design of the system or the contractual agreements in implementation or functionality will require a mutually agreed upon "Change Order" form signed by an authorized representative for the Customer.

14. **TARIFFS:** If any products included in the proposal are impacted by international tariff changes, the Company reserves the right to adjust or cancel the proposal.

15. **PROFESSIONAL DEVELOPMENT SERVICES:** Unless specified otherwise, any purchased training or professional development services must be conducted within 12 months of placement of the sales order, unless mutually agreed upon otherwise in writing. Company will consider any contract to deliver professional development services fulfilled on the date 12 months after placement of sales order.

16. **DESIGN SERVICES:** All designs are the property of the Company. If Customer contracts with the Company to implement the design, the design shall become the property of Customer. If Customer wants to use the Company's design for an RFP, bid or any other purposes without implementation by the Company, the Company will advise Customer of the fee to purchase the design. Upon payment of the fee, the design becomes the property of Customer.

17. **CONFIDENTIALITY:** This Agreement and all drawings, specifications, and designs are the property of the Company. Proprietary information provided to Customer (or its agents) is for the sole purpose of demonstrating the Company's capabilities and shall be held in confidence. These materials may not be copied, distributed or disclosed in any way without the sole written permission of an authorized representative of the Company. Any effort to do so will be considered a violation of copyright law.

18. **PARAGRAPH HEADINGS:** The paragraph headings contained herein are for the convenience of reference only and shall not be construed to affect the interpretation or construction of any substantive provision of this Agreement.

PAYMENT TERMS:

1. **DELAYS:** All orders are subject to the Company's ability to make delivery at the time specified, and the Company shall not be liable for damages for failure to make partial or complete delivery. The Company shall not be liable for delays in delivery caused by forces not reasonably within Company's control (including but not limited to delays or defaults by carriers, extreme cold weather, floods, fires, storms, or other acts of God, war or act of public enemy or civil disturbance, strikes, lock-outs, shortages of labor or raw materials and supplies, action of any governmental authority, or any other force majeure event). Customer shall be liable for any added expenses incurred by the Company because of, including but not limited to, Customer's delay furnishing requested information to the Company; delays resulting from order changes by Customer; delays related to Customer's network configuration or other systems issues; or conditions affecting installation duration, off-hours or continuous workdays of 8 am to 5 pm.

2. **EQUIPMENT AND MATERIALS PRICE INCREASE:** Company shall be entitled to additional compensation from Customer in the event there is a significant increase in price of any specific item of equipment or materials of seven percent (7%) or more between the date the Agreement is signed and the date that equipment and materials are purchased for the work to be performed on the project.

3. **DELIVERY COSTS & CLAIMS:** Customer agrees to pay for all shipping or transportation costs of the equipment as and if stated on Company's proposal and/or the invoice. Company shall not be liable to Customer for any damage to or loss of equipment in transit. Company's only recourse as to such damage or loss shall be with or against carrier, and all claims must be filed with the carrier. Upon delivery, Customer must inspect and verify that contents match the packing list and are without damage. If there are any discrepancies or damages, Customer must notify Company in writing within three (3) business days, or such claims shall be waived.

4. **HARDWARE-ONLY ORDERS:** Orders over \$50,000 consisting of hardware only require a 50% deposit.

5. **INSTALLATION PROJECTS:** In keeping with industry standards, payment terms for projects over \$50,000 that involve installation are as follows:

- 50% deposit in advance of start of project
- 40% invoiced following delivery of hardware
- 10% remaining invoiced following completion of project

6. **PAYMENT & PAST DUE ACCOUNTS:** All payments are due within thirty (30) days of the invoice date unless an advance deposit is required on Company's quote. A finance charge of the lesser of 1.5% per month (18% - APR) or the highest rate permitted by law will be assessed on all past due accounts. Interest charged on a past due invoice will be assessed from the date of the invoice. Customer agrees to reimburse Company for all attorneys' fees and court costs in connection with default of these payment terms by Customer.

7. **CREDIT & CREDIT CARD PURCHASES:** Credit payment terms must have the prior approval of Company. Company reserves the right to stop delivery of



Kansas City Audio-Visual
 REMIT TO: PO Box 24570
 SHIP TO: 7535 Troost Ave.
 Kansas City, MO 64131-0570
 (800) 798-5228 | www.kcav.com

QUOTE
40050

equipment or provision of services if Customer's financial condition becomes impaired or unsatisfactory to the Company. Additionally, Company may require payment in advance or other security, and, in the absence thereof, may cancel, without liability, the unfilled portion of an order. Credit card purchases shall be subject to a four percent (4%) convenience fee where allowed.

IF YOU WISH TO ACCEPT THIS QUOTE AND RELATED STATEMENT OF WORK, PLEASE SIGN AND RETURN

BUYER: _____ DATE: _____
 (Print Name)

SIGNATURE: _____ PO NO.: _____

If your purchasing or accounts payable departments require a purchase order for invoicing, please provide the PO number associated with acceptance of this quote and attach that PO with the signed quote. If signing this quote in lieu of a PO, please indicate what reference KCAV should use in the invoice PO field when invoicing. Please also verify that KCAV has correct shipping and billing address on file either by calling our office directly or by providing a PO at a later date with correct billing/shipping information.



HEATING & A/C INC.
SHEET METAL

1001 W 1st St
Hastings NE 68901

Proposal

Date	Estimate #
12/7/2023	18963

Name / Address / Phone Number
Hastings Public Schools 1515 West 8th Street Hastings, NE 68901
High School VRF Option

We hereby submit specifications for:	
The following items are not included: Sales tax, patching of walls, ceilings, or floors, painting, building permit, new ceilings, asbestos abatement, third party fire inspector, site restoration, sprinkler repair, erosion control, silt fencing, repair or replacement of concrete, and anything not listed above.	
	Total \$3,596,000.00

Note: This proposal may be withdrawn if not accepted within 45 days. If payment made by credit card exceeds \$1000.00, add 2% to the total amount due.

Authorized Signature Regg Ruv

Acceptance of Proposal Signature _____

BID FORM
PROPOSAL FORM FOR
HVAC UPGRADES - Project
Hastings Senior High School
HASTINGS PUBLIC SCHOOLS

The undersigned bidder hereby agrees to furnish all labor, materials, tools, equipment, services, transportation, supervision, expertise, permits, licenses, notices, fees, and miscellaneous expenses required to complete the Work indicated in the Bidding Documents and proposed Contract Documents, subject to all addenda officially issued prior to bidding, for the following sum for the sum:

Total Lump Sum Bid:

\$ 3,596,000 _____ .00

Three million five hundred ninety-six thousand _____ Dollars
(Amount shown in both numerals and words. In case of discrepancy, words shall govern.)

Addenda

Acknowledge receipt of Addenda No. 1 , 2 , _____ ,

Date 12-9-23 , 12-11-23 , _____ ,

And have included the provisions of these Addenda, if any, in my bid. Initials RR

Check one:

- Bid Bond is attached for the full amount.
- NO Bid Bond.

Check one:

- NOTE: After the bid is accepted a performance and payment bond for the full amount shall be provided to the owner.

Check one:

- Bidder will substantially complete the project no later than 8-16-2024

Bidder: Rufts Heating & AC INC
(Company)

By: Regg Ruft _____ Date: 12-14-2023
Regg Ruft (Signature)

INLAND
INSURANCE COMPANY

P.O. Box 80468
Lincoln Nebraska 68501-0468
PHONE – 1-800-755-2666
FAX – 402-435-3274

UNIVERSAL
SURETY COMPANY

Bid Bond

CONTRACTOR (Name and Address):
Rutt's Heating and Air Conditioning Inc

1001 W 1st Street
Hastings NE 68901

SURETY (Name and Principal Place of Business):
UNIVERSAL SURETY COMPANY, a corporation

PO Box 80468
Lincoln NE 68501-0468

OWNER (Name and Address):
Hastings Public School District
1100 West 14th Street
Hastings NE 68901

BOND AMOUNT:
5% of Bid

PROJECT: (Name, Location or Address and Project Number, if any)
Hastings Public School District - HVAC Upgrades to Existing Hastings Senior High School
1100 West 14th Street
Hastings NE 68901

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 29th day of November 20 23.

Ryan Rutt
Witness

[Signature]
Witness

Rutt's Heating and Air Conditioning Inc
Ryan Rutt 12-14-2023
Principal (seal)
President
Title
UNIVERSAL SURETY COMPANY
Ally Muench
Surety (seal)
Attorney-in-Fact
Title

UNIVERSAL SURETY COMPANY

Lincoln, Nebraska

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the **UNIVERSAL SURETY COMPANY**, a corporation of the State of Nebraska having its principal office in the City of Lincoln, Nebraska, pursuant to the following Bylaw, which was adopted by the Board of Directors of the said Company on July 23, 1981, to wit:

"Article V-Section 6. RESIDENT OFFICERS AND ATTORNEYS-IN-FACT. The President or any Vice President, acting with any Secretary or Assistant Secretary, shall have the authority to appoint Resident Vice Presidents and Attorneys-In-Fact, with the power and authority to sign, execute, acknowledge and deliver on its behalf, as Surety: Any and all undertakings of suretyship and to affix thereto the corporate seal of the corporation. The President or any Vice President, acting with any Secretary or Assistant Secretary, shall also have the authority to remove and revoke the authority of any such appointee at any time." does hereby make, constitute and appoint

Kevin Dale Krull, Minden, Nebraska or Abby Nienhueser, Juniata, Nebraska

its true and lawful Attorney(s)-in-Fact, to make, execute, seal and deliver for and on its behalf, as Surety:
Any and all undertakings of suretyship

And the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Company, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the Company at its offices in Lincoln, Nebraska, in their own persons.

The following Resolution was adopted at the Regular Meeting of the Board of Directors of the **UNIVERSAL SURETY COMPANY**, held on July 23, 1981:

"RESOLVED, That the signatures of officers of the Company and the seal of the Company may be affixed by facsimile to any Power of Attorney executed in accordance with Article V-Section 6 of the Company Bylaws: and that any such Power of Attorney bearing such facsimile signatures, including the facsimile signature of a certifying Assistant Secretary and facsimile seal shall be valid and binding upon the Company with respect to any bond, undertaking or contract of suretyship to which it is attached."

All authority hereby conferred shall remain in full force and effect until terminated by the Company.

IN WITNESS WHEREOF, **UNIVERSAL SURETY COMPANY** has caused these presents to be signed by its President and its corporate seal to be hereunto affixed this 16th day of February, 20 22.

Carol J. Clark

UNIVERSAL SURETY COMPANY

Curt L. Hartter



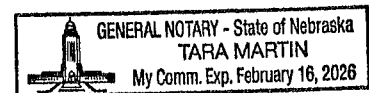
State of Nebraska } Secretary/Treasurer
County of } ss.
 } Lancaster

By

President

On this 16th day of February, 20 22, before me personally came Curtis L. Hartter, to me known, who being by me duly sworn, did depose and say that (s)he resides in the County of Lancaster, State of Nebraska; that (s)he is the President of the **UNIVERSAL SURETY COMPANY**, the corporation described in and which executed the above instrument; that (s)he knows the seal of the said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation; that (s)he signed (his) (her) name by like order; and that Bylaw, Article V-Section 6, adopted by the Board of Directors of said Company, referred to in the preceding instrument, is now in force.

Tara Martin



My Commission Expires February 16, 2026.

Notary Public

I, Philip C. Abel, Director of **UNIVERSAL SURETY COMPANY**, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney executed by said **UNIVERSAL SURETY COMPANY**, which is still in full force and effect.

Signed and sealed at the City of Lincoln, Nebraska this 29th day of November, 20 23.

Philip C. Abel

Director



Administrative Resignation/Release/Retire(s)

Name	Assignment/Building	FTE	Effective	Replaces/Reason
Resignation/Relieas/Retire(s)				

Administrative Transfer(s)

Name	Former Assignment/Building	New Assignment/Building	Effective	Replaces/Reason
No Transfers				

Administrative New Hire(s)

Name	Assignment/FTE/Building	Effective	Degree/Level	College/University	Replaces/Reason
No New Hire(s)					

Certificated Resignation/Release(s)

Name	Assignment/Building	FTE	Effective	Replaces/Reason
Kathryn Rohweder	Grade 3/Hawthorne	1.0	5/22/2024	Resign
Patrick Mumm	Science/Middle School	1.0	5/22/2024	Resign
Nicole Williamson	Special Education/Senior High	1.0	5/22/2024	Resign

Certificated Transfer(s)

Name	Former Assignment/Building	New Assignment/Building	Effective	Replaces/Reason
No Transfers				

Certificated New Hire(s)

Name	Assignment/FTE/Building	Effective	Degree/Level	College/University	Replaces/Reason
Lindsey Becker	Grade 1/Lincoln	1/3/2024	BA-1	University of Nebraska - Kearney	New Position
McKenzie Lloyd	Grade 3/Hawthorne	8/1/2024	BA-1	Hastings College	Kathryn Rohweder/Resign

Extra Standard Resignation/Release(s)

Name	Assignment/Building	Effective	Replaces/Reason
Wendy Keele	Supervisor of the Sixpence Home Visitor Program/Districtwide	11/27/2023	Resign
Alison Soucie	Head Volleyball/Senior High	11/29/2023	Resign
Alison Soucie	Head Boys Golf/Senior High	11/29/2023	Resign
Nicole Williamson	Assistant Debate/Senior High	5/22/2024	Resign

Extra Standard Transfer(s)

Name	Former Assignment/Building	New Assignment/Building	Effective	Replaces/Reason
No Transfers				

Extra Standard New Hire(s)

Name	Assignment/Building	Level	Effective	Replaces/Reason
Sara Horstmann	Supervisor of the Sixpence Home Visitor Program/Districtwide	Compensated by the Sixpence Program	11/10/23	Wendy Keele/Resign

Classified Resignation/Release(s)

Name	Assignment/Building	FTE	Effective	Replaces/Reason
Holli Weiss	Skills 2 Paraeducator/Watson	1.0	12/13/2023	Resign

Classified Transfer(s)

Name	Former Assignment/Building	New Assignment/Building	FTE	Effective	Replaces/Reason
Tynisa Hester	ISS Coordinator/Senior High	Administrative Assistant/Senior High	1.0	12/5/2023	Joyce Schmidt/Transfer
Joyce Schmidt	Administrative Assistant/Senior High	Administrative Assistant/Morton	1.0	12/11/2023	Cassie Todd/Resign

Classified New Hire(s)

Name	Assignment/Building	FTE	Effective	Replaces/Reason
Raleigh Borrell	Title 1 Paraeducator/Senior High	1.0	TBD	Keven Perez/Transfer
Jacinda Gerdes	SPED Paraeducator/Morton	1.0	TBD	Jolene Ladd/Resign
Paige Kisicki	Night Custodian/Middle School	1.0	TBD	Doug Kennedy/Resign
Alissa Timmerman	RN/Districtwide	1.0	12/18/2023	Annalisa Knutzen/Resign

Gifts

Amount

- | | |
|--|-----------|
| 1. Thank you to Mary Johnson, Linda Ackles, Chris Clark, and Diane Pavelka for their donation to Lincoln Elementary to pay on school lunch balances. | \$ 80.00 |
| 2. Thank you to the YWCA – Gerogia Bishel Memorial fund. 15 Longfellow students received certificates to purchase books from the Book Fair. | \$ 291.00 |
| 3. Amanda Solem, a Longfellow parent, donated winter coats for Longfellow students in need. | \$ 200.00 |

Total gifts:
\$ 571.00