



Regular Board Meeting
Monday, December 14, 2020 @ 7:00 PM Central
Middle School, 201 North Marian Road, 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 -

1. Minutes of Previous Meeting(s) -

2. Payment of Expenditures -

6. ADMINISTRATIVE REPORT - Jim Boeve -

1. Auditor's Report -

7. RECEIVE CORRESPONDENCE - Jim Boeve -

8. SUPERINTENDENT'S REPORT - Jeff Schneider -

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

10. SPECIAL BOARD FUNCTIONS - Jim Boeve -

1. Approve the 2021-2022 negotiated agreement - Jeff Schneider -

2. Approve Idea Bank Communication Proposal - Jeff Schneider -

3. Approve second reading of revised Policy 502.03 - Entrance Admissions - Kandace Garwood -

11. SPECIAL ADMINISTRATIVE FUNCTIONS - Jim Boeve -

1. Educational Services -

2. Human Resources -

3. CONSENT AGENDA - David Essink -

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

13. DATES OF FUTURE BOARD MEETINGS - Jim Boeve -

14. MEDIA SPOKESPERSON - Jim Boeve -

15. 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.

ACTIVITY FUND 11-20

Check Number	Date	Payee	Amount
10634	10/28/2020	AIRBORNE ATHLETICS, INC.	\$5,070.00
10572	10/7/2020	ALBER, WILSON	\$110.00
10573	10/7/2020	ALL TEAM SPORTWEAR	\$375.00
10635	10/28/2020	ASPEN, ROGER	\$45.00
10574	10/7/2020	ASPEN, ROGER	\$120.00
10636	10/28/2020	AWARDS UNLIMITED, INC	\$50.85
10598	10/14/2020	BARTH, MATTHEW	\$100.00
10637	10/28/2020	BEYKE SIGNS	\$45.00
10575	10/7/2020	BIERE, DIANE MS	\$40.06
10632	10/16/2020	BLUE TARP FINANCIAL, INC	\$439.48
10638	10/28/2020	BREI, CAMERON	\$45.00
10576	10/7/2020	BUCK, TED	\$110.00
10639	10/28/2020	BUTLER, CONRAD WA	\$9.92
10641	10/28/2020	CASH	\$112.00
10640	10/28/2020	CASH	\$70.00
10599	10/14/2020	CASH	\$3,000.00
10579	10/7/2020	CASH	\$300.00
10578	10/7/2020	CASH	\$300.00
10577	10/7/2020	CASH	\$300.00
10580	10/7/2020	CGSMUSIC	\$497.95
10642	10/28/2020	CITY OF HASTINGS _15870	\$1,000.00
10600	10/14/2020	CLARK, DONALD L.	\$100.00
10601	10/14/2020	COFFEY, DAVID	\$149.00
10581	10/7/2020	COLUMBUS SCOTUS	\$150.00
10602	10/14/2020	CONRAD, ASHLEY	\$118.54
10603	10/14/2020	CUSTOMINK, LLC	\$1,394.00
10643	10/28/2020	EARL MAY SEED & NURSERY L.C.	\$23.89
10604	10/14/2020	EILEENS COLOSSAL COOKIES, INC.	\$126.00
10605	10/14/2020	ERIKSON, MARK	\$210.00
10606	10/14/2020	FEENEY, KIRK	\$45.00
10644	10/28/2020	GILLHAM, CLARISSA SH	\$93.17
10582	10/7/2020	GODFATHERS PIZZA OF HASTINGS	\$156.00
10607	10/14/2020	GRADUATION SOURCE	\$4,662.46
10608	10/14/2020	GREISEN, KYLEE	\$136.04
10645	10/28/2020	HARCO ATHLETIC RECONDITIONIN	\$195.00
10646	10/28/2020	HAUFF SPORTING GOODS	\$651.37
10647	10/28/2020	HAYNES, GABRIEL A.	\$120.00
10609	10/14/2020	HOLTMEIER, DOUGLAS	\$100.00
10648	10/28/2020	HORNACEK, DENNIS J	\$2,555.00
10583	10/7/2020	HUSS, HILIARY	\$18.00
10584	10/7/2020	ILIFF, CURTIS	\$110.00
10585	10/7/2020	INK CREDIBLE INC.	\$796.00

ACTIVITY FUND 11-20

10586	10/7/2020	ITZEN, BRIAN	\$213.41
10649	10/28/2020	JACOBSON, STEPHANIE M	\$96.75
10610	10/14/2020	JENSEN, BYRON	\$125.00
10611	10/14/2020	JOE, LARRY	\$321.00
10612	10/14/2020	JORGENSEN, JENNA MS	\$105.94
10613	10/14/2020	KILE JR., LEROY L.	\$170.00
10587	10/7/2020	KILE JR., LEROY L.	\$440.00
10614	10/14/2020	KILE, GENA	\$240.00
10588	10/7/2020	KILE, GENA	\$45.00
10650	10/28/2020	KREUTZER, CHRISTY	\$25.75
10589	10/7/2020	KULLY PIPE & STEEL CO	\$1,986.27
10615	10/14/2020	LANGIN, JAMES P.	\$100.00
10651	10/28/2020	LINDBLAD, BRAD	\$165.00
10616	10/14/2020	LOCHLAND COUNTRY CLUB	\$1,450.00
10617	10/14/2020	MACK, STEVIE	\$1,500.00
10590	10/7/2020	MARTIN, RYAN	\$120.00
10652	10/28/2020	MENARDS	\$873.09
10591	10/7/2020	MENARDS	\$721.91
10653	10/28/2020	MODEROW, BOB	\$49.84
10654	10/28/2020	MONUMENT INN & SUITES	\$632.00
10618	10/14/2020	MOORE, JACK	\$315.00
10619	10/14/2020	MORITZ, TODD	\$160.00
10620	10/14/2020	MOTTO, MANVEL	\$306.00
10655	10/28/2020	NE COACHES ASSN	\$90.00
10656	10/28/2020	NEBRASKA SOFTBALL ASSOC.	\$25.75
10657	10/28/2020	NSAA	\$817.15
10658	10/28/2020	NSBA ATTN: JIM KUCERA	\$32.00
10592	10/7/2020	O'REILLY AUTO PARTS	\$146.40
10621	10/14/2020	OBEREMBR, DANIEL	\$164.00
10659	10/28/2020	PACZOSA, MARCUS	\$45.00
10660	10/28/2020	POSITIVE PROMOTIONS	\$143.55
10661	10/28/2020	PRAIRIE LOFT	\$70.00
10593	10/7/2020	PRECISION PRO GOLF	\$477.00
10662	10/28/2020	PRO TEAM DESIGN	\$845.20
10663	10/28/2020	QUALITY EVENT RENTALS	\$1,062.00
10622	10/14/2020	RUPP, CRAIG	\$100.00
10623	10/14/2020	RUSS'S IGA	\$187.33
10594	10/7/2020	RUSS'S IGA	\$24.49
10624	10/14/2020	SADD, GABRIELLE	\$245.00
10595	10/7/2020	SADD, GABRIELLE	\$245.00
10625	10/14/2020	SAMPLES, JOHN	\$75.00
10664	10/28/2020	SHIRT SHACK- HASTINGS	\$1,924.50
10626	10/14/2020	SHIRT SHACK- HASTINGS	\$718.40

ACTIVITY FUND 11-20

10596	10/7/2020	SHOEMAKER, EDWIN CHARLES	\$282.33
10665	10/28/2020	SMALL TOWN FAMOUS-	\$354.60
10666	10/28/2020	SOS PORTABLE TOILETS	\$240.00
10667	10/28/2020	ST CECILIAS SCHOOL	\$250.00
10668	10/28/2020	STRONG, STEPHANIE WA	\$144.04
10669	10/28/2020	THOMSEN OIL CO	\$156.02
10670	10/28/2020	TRAINING ROOM	\$174.00
10633	10/16/2020	US BANK	\$190.15
10628	10/14/2020	US BANK	\$2,166.84
10627	10/14/2020	US BANK	\$1,976.69
10629	10/14/2020	WALTERS, EDDIE	\$125.00
10671	10/28/2020	WILLIAMS, JEREMIAH	\$45.00
10630	10/14/2020	WILLIAMS, JEREMIAH	\$45.00
10631	10/14/2020	WILLIAMS, NATHAN	\$45.00
10672	10/28/2020	WRIGHT, GAGE	\$90.00
10597	10/7/2020	YANDAS MUSIC	\$1,077.74
			\$49,011.87

GENERAL FUND 11-20

Check Number	Date	Payee	Amount
131625	11/9/2020	A.R.M. PROPERTIES, LLC	\$700.00
131626	11/9/2020	AED SUPERSTORE	\$1,959.45
131627	11/9/2020	ALLENS OF HASTINGS, INC.	\$206.59
131628	11/9/2020	ALPHA REHABILITATION, PC	\$257.50
131629	11/9/2020	AMERICAN FENCE COMPANY	\$1,689.00
131630	11/9/2020	ARMSTRONG, SEAN	\$26.78
131631	11/9/2020	ARNOLD MOTOR COMPANY	\$117.61
131632	11/9/2020	AUTO GLASS EXPERTS	\$35.00
131633	11/9/2020	B & D DIAMOND PRO	\$6,125.00
131634	11/9/2020	BG&S TRANSMISSIONS	\$596.38
131635	11/9/2020	BGNE, INC.	\$757.50
131636	11/9/2020	BIERE, DIANE MS	\$135.65
131637	11/9/2020	BIG G ACE	\$1,163.50
131638	11/9/2020	BIMLER, REBECCA	\$578.65
131639	11/9/2020	BIST/ CORNERSTONES OF CARE	\$600.00
131640	11/9/2020	BOHNART, KATHY	\$120.00
131641	11/9/2020	BONIFAS, PATRICIA A.	\$120.00
131581	10/16/2020	BRYANT PIANO SERVICE	\$198.00
131642	11/9/2020	C4 OPERATIONS, LLC	\$258.50
131643	11/9/2020	CAREY'S PEST CONTROL	\$810.00
131644	11/9/2020	CARNAHAN JALEN R	\$84.00
131645	11/9/2020	CENTRAL NEBR REHAB SERVICES	\$26,431.91
131646	11/9/2020	CENTRAL NEBRASKA BOBCAT	\$3,373.90
131647	11/9/2020	CHILDREN'S HOSPITAL MEDICAL CENTER	\$300.00
131648	11/9/2020	CITY OF HASTINGS_ 15870	\$12,270.84
131649	11/9/2020	CMBA ARCHITECTS	\$55,510.00
131650	11/9/2020	COMPUTER HARDWARE, INC	\$3,153.00
131651	11/9/2020	CONDITIONED AIR MECHANICALS	\$3,650.00
131652	11/9/2020	CONSOLIDATED CONCRETE CO.	\$113.55
131653	11/9/2020	CONSTRUCTION RENTAL GI	\$340.00
131654	11/9/2020	CORNHUSKER PRESS	\$598.42
131655	11/9/2020	CPI/COOPERATIVE PRODUCERS, INC	\$6,462.27
131656	11/9/2020	CRAIG RESOURCES, INC	\$7,155.78
131657	11/9/2020	CULLIGAN OF HASTINGS	\$82.25
131658	11/9/2020	DANBURG, DANYLLE M	\$15.00
131659	11/9/2020	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$232.49
131660	11/9/2020	DAVIS, JEAN	\$13.75
131661	11/9/2020	DEMCO, INC.	\$173.71
131662	11/9/2020	DETAMORE, STEPHANIE MS	\$72.07
131663	11/9/2020	DUTTON-LAINSON	\$565.82
131664	11/9/2020	EAGLE BUILDING SERVICES, LLC	\$20,284.00
131665	11/9/2020	ECHO ELECTRIC SUPPLY	\$200.52

GENERAL FUND 11-20

131666	11/9/2020	ED SERV UNIT 2	\$1,674.20
131667	11/9/2020	EGAN SUPPLY COMPANY	\$2,886.18
131668	11/9/2020	EILEENS COLOSSAL COOKIES, INC.	\$49.05
131669	11/9/2020	ENGINEERING TECHNOLOGIES INC	\$15,600.00
131670	11/9/2020	EPCO LTD, INC.	\$871.00
131671	11/9/2020	FAIMON, BRITTANY WA	\$140.00
131672	11/9/2020	FAMILY MEDICAL CENTER	\$128.00
131673	11/9/2020	FERGUSON, CHARLES A MS	\$23.88
131674	11/9/2020	FIELDER, MONICA	\$27.50
131675	11/9/2020	FOLLETT SCHOOL SOLUTIONS, INC.	\$324.23
131676	11/9/2020	FRIEND, ELLIE	\$207.15
131677	11/9/2020	GARWOOD, KANDACE L	\$22.54
131678	11/9/2020	GRACES LOCKSMITH SERVICE	\$26.50
131679	11/9/2020	GROWING SPACES, LLC	\$51,185.50
131680	11/9/2020	GUZMAN, KELIN	\$192.50
131681	11/9/2020	HARTZELL, TRACY	\$14.00
131682	11/9/2020	HASTINGS OUTDOOR POWER, LLC	\$78.57
131683	11/9/2020	HASTINGS PUBLIC LIBRARY	\$16.99
131582	10/16/2020	HASTINGS TRIBUNE	\$2,883.13
131583	10/16/2020	HASTINGS UTILITIES	\$56,081.81
131684	11/9/2020	HENRY, LAUREN	\$15.48
131685	11/9/2020	HERMAN, ART	\$39.56
131686	11/9/2020	HESTER, TYNSIA	\$84.00
131687	11/9/2020	HICKOK, JAMIE MS	\$146.34
131584	10/16/2020	HOLIDAY EXPRESS	\$2,700.00
131585	10/16/2020	HOMETOWN LEASING	\$10,492.92
131688	11/9/2020	HOPPE, JILL MS	\$30.53
131586	10/16/2020	IMAGINE LEARNING, INC	\$2,025.00
131689	11/9/2020	INGRAM LIBRARY SERVICES	\$1,190.77
131690	11/9/2020	INNOVATIVE OFFICE SOLUTIONS	\$501.22
131691	11/9/2020	INTEGRATED SECURITY SOLUTIONS	\$3,091.04
131692	11/9/2020	INTERSTATE ALL BATTERY	\$127.20
131693	11/9/2020	ISLAND SUPPLY WELDING	\$22.28
131694	11/9/2020	ITZEN, BRIAN	\$35.99
131695	11/9/2020	J.I.L. ASPHALT PAVING CO	\$80,600.80
131696	11/9/2020	JAURIGUI-PINA, BRENDA E.	\$55.00
131697	11/9/2020	JOHNSON, BAILEY - HMS	\$13.25
131698	11/9/2020	JOHNSON, SARA AD	\$19.24
131587	10/16/2020	JULIAN, THERESA	\$95.33
131699	11/9/2020	JUNKER, ERICKA	\$98.00
131700	11/9/2020	KARNES CITY WIDE RENTALS	\$360.00
131701	11/9/2020	KASPAREK, ALLISON K	\$23.88
131702	11/9/2020	KATHMAN, NICOLE	\$98.00

GENERAL FUND 11-20

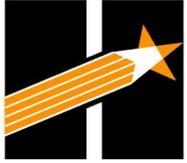
131703	11/9/2020	KELLY SUPPLY CO	\$8.15
131704	11/9/2020	KELLY, AMY HA	\$96.45
131705	11/9/2020	KERR, MICHELLE MS	\$62.89
131706	11/9/2020	KIMLE, MICHELLE MS	\$86.90
131707	11/9/2020	KINLEY, JILL	\$36.23
131708	11/9/2020	KOPISCH, CARISSA	\$84.00
131709	11/9/2020	KULLY PIPE & STEEL CO	\$90.71
131710	11/9/2020	LAKESHORE LEARNING MATERIALS	\$513.07
131711	11/9/2020	LAKESIDE AUTO BODY INC	\$1,933.27
131712	11/9/2020	LANDSMANN, DEBRA A.	\$270.00
131713	11/9/2020	LAUENSTEIN, MARY	\$14.00
131714	11/9/2020	LCL TRUCK EQUIPMENT, INC.	\$13.40
131715	11/9/2020	LEGENDS OF LEARNING, INC.	\$100.00
131716	11/9/2020	LENNEMANN, KAYLA	\$14.00
131717	11/9/2020	LEWIS, JADEN	\$168.00
131588	10/16/2020	LEWIS, MICHELLE	\$37.95
131718	11/9/2020	LIBRARY STORE	\$878.47
131719	11/9/2020	LIGHTSPEED TECHNOLOGIES	\$28,659.50
131720	11/9/2020	LINDBLAD, SUSAN	\$249.74
131721	11/9/2020	LOETTERLE RONDA HA	\$20.83
131722	11/9/2020	LOETTERLE, OLIVIA LO	\$143.76
ACH	10/1/2020	LUNCHTIME SOLUTIONS	\$288,621.95
131723	11/9/2020	MATHESON TRI-GAS, INC	\$94.72
131589	10/16/2020	MATTICKS, RICK	\$143.17
131590	10/16/2020	MELROSEMAC	\$119.00
131724	11/9/2020	MENARDS	\$1,471.95
131725	11/9/2020	MIDWEST AUTOMATIC FIRE SPRINKLER	\$1,425.00
131726	11/9/2020	MIDWEST CONNECT	\$8,000.00
131727	11/9/2020	MIDWEST TURF & IRRIGATION	\$473.04
131728	11/9/2020	MSC INDUSTRIAL SUPPLY	\$615.14
131729	11/9/2020	MUNICIPAL SUPPLY OF NE	\$515.21
131730	11/9/2020	MURRAY CONNIE LO	\$1,634.38
131731	11/9/2020	NACIA	\$130.00
131732	11/9/2020	NAPA AUTO PARTS	\$2,525.39
131733	11/9/2020	NASCO	\$225.98
131734	11/9/2020	NCS PEARSON, INC	\$184.50
131735	11/9/2020	NE ASSN OF SCHOOL BOARDS	\$1,100.00
131736	11/9/2020	NE COUNCIL OF SCHOOL ADMIN	\$150.00
131737	11/9/2020	NEBRASKA CENTRAL EQUIPMENT	\$272.06
131738	11/9/2020	NEBRASKA SPORTS	\$5,191.75
131739	11/9/2020	NOVA FITNESS EQUIPMENT	\$460.80
131740	11/9/2020	NSIAAA.	\$250.00
131741	11/9/2020	NUTRIEN AG SOLUTIONS	\$28.82

GENERAL FUND 11-20

131742	11/9/2020	O'KEEFE ELEVATOR CO	\$560.00
131743	11/9/2020	O'NEILL, COLLEEN AL	\$140.00
131591	10/16/2020	OCHSNER, RONDA	\$56.25
131744	11/9/2020	OERTER NANCY HA	\$79.34
131745	11/9/2020	OTC BRANDS, INC.	\$216.25
131746	11/9/2020	PASTIME LANES	\$200.00
131747	11/9/2020	PAVELKA TRUCK & TRAILER	\$7,670.24
131592	10/16/2020	PAYFLEX SYSTEMS USA INC	\$565.25
131748	11/9/2020	PEREDA-CARREON, ROSALINDA	\$55.00
131749	11/9/2020	PERRY, GUTHERY, HAASE & GESSFORD PC	\$579.00
131750	11/9/2020	PILE, HOPE	\$168.00
131751	11/9/2020	PITSCO	\$942.27
131752	11/9/2020	PLATTE VALLEY COMMUNICATIONS	\$57.50
131753	11/9/2020	POOH CORNER WEST	\$1,160.95
131754	11/9/2020	POPPE, NANCY	\$1,377.00
131755	11/9/2020	PRAIRIE LOFT	\$70.00
131756	11/9/2020	REINER, DIANA	\$4.95
131593	10/16/2020	RIVERSIDE ASSESSMENTS, LLC	\$11,049.00
131757	11/9/2020	ROGER'S, INC.	\$1,258.00
131758	11/9/2020	RUNDLE, JOCELYN H.START	\$75.33
131759	11/9/2020	RUSS'S IGA	\$806.52
131760	11/9/2020	RUTTS HEATING & AIR CONDITIONING INC	\$76,150.83
131761	11/9/2020	SAMPLE, JOHN	\$500.00
131762	11/9/2020	SAPP BROS PETRO GRAND ISLAND	\$80.26
131763	11/9/2020	SCHOLASTIC BOOK CLUB	\$16.00
131764	11/9/2020	SCHOLASTIC, INC -	\$98.18
131765	11/9/2020	SCHOOL SPECIALTY	\$129.84
131594	10/16/2020	SHIRT SHACK- HASTINGS	\$8,085.30
131766	11/9/2020	SHIRT SHACK- HASTINGS	\$3,379.76
131767	11/9/2020	SHRIVER, SHARON A.	\$759.00
131595	10/16/2020	SILVER QUILL	\$377.00
131596	10/16/2020	SMALL TOWN FAMOUS-	\$1,868.15
131768	11/9/2020	STATE OF NEBRASKA	\$25.00
131598	10/16/2020	STOKELY, KELSEY LI	\$140.00
131769	11/9/2020	STRAATMANN, STONEY	\$98.00
131770	11/9/2020	STRONG, JASON MS	\$32.20
131771	11/9/2020	SUGAR AND SPICE DAY CARE	\$550.00
131772	11/9/2020	SUNBELT RENTALS	\$191.22
131773	11/9/2020	SVOBODA, DEBBIE	\$34.50
131774	11/9/2020	SWAIN, JAYDAN M	\$84.00
131775	11/9/2020	TAESE/USU	\$200.00
131776	11/9/2020	THE HOME DEPOT PRO	\$872.27
131777	11/9/2020	TRACTOR SUPPLY CO	\$76.96

GENERAL FUND 11-20

131778	11/9/2020	TUNKS, HEIDI	LI	\$140.00
131779	11/9/2020	TUNKS, LAWRENCE	AL	\$185.13
131599	10/16/2020	TYLER TECHNOLOGIES INC		\$42,986.68
131780	11/9/2020	TYLER TECHNOLOGIES INC		\$520.00
131600	10/16/2020	US BANK		\$4,361.80
131781	11/9/2020	VERIZON WIRELESS		\$1,140.03
131782	11/9/2020	VIAERO WIRELESS		\$267.00
131783	11/9/2020	W.G. PAULEY LUMBER COMPANY		\$1,532.78
ACH	10/1/2020	WELLS FARGO BANK		\$700.00
131784	11/9/2020	WEST MUSIC COMPANY		\$372.96
131785	11/9/2020	WIOSKOWSKI, AMBER S.		\$98.00
ACH	10/26/2020	WOODWARDS DISPOSAL		\$3,625.00
131786	11/9/2020	YANDAS MUSIC		\$8.00
131787	11/9/2020	ZIEMBA ROOFING CO		\$226.00
				\$915,953.83



HASTINGS
PUBLIC SCHOOLS

Assuring the essential.
Expanding the possible.

Hastings Public Schools Work Session Minutes

November 5, 2020 6:00 PM

Middle School, 201 North Marian Road, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Saturday, October 31, 2020.

Jim Boeve:	Present
John Bonham:	Present
Sharon Brooks:	Absent
Brent Gollner:	Present – arrived at 6:10 p.m.
Jodi Graves:	Present
Jim Heyen:	Present
Tracey Katzberg:	Present
Laura Schneider:	Present
Becky Sullivan:	Present

1. Roll Call

Others in attendance: Jeff Schneider, Superintendent; Diana Reiner, Secretary to the Superintendent; Denise Behrends, HR Secretary; Tony Hermann, Hastings Tribune, Deb Lyons, HEA President; Terry Julian, Technology Facilitator; Andy Adams, HEA Representative; Dave Essink, Director of Human Resources; Andrea Frank, HEA Representative; Tom Szlanda, Senior High Principal; Trent Kelly, Director of Technology; Kandace Garwood, Director of Special Education

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 had those in attendance introduce themselves.

4. Review Board Norms/Goal - Jim Boeve

No Board members had anything to review. President Boeve asked if anyone had anything to share about staff appreciation. Jim Heyen went to Hawthorne and all teachers said they were happy to have the kids in class. President Boeve also felt the staff was happy to be back. Superintendent Schneider added his thanks for the Board taking the time to do this.

5. *Approve Superintendent's Evaluation - Jim Boeve

President Boeve reviewed the 2020 evaluation with different goals this year. This has been sent to NDE and they have approved it. The Board added a COVID goal. This will be turned in by Board members at the end of November and reviewed at the December work session in closed session.

6. Reminder to declare if running for President or Vice-President - Jim Boeve

Jim Boeve and John Bonham have submitted their letters of interest. Other Board members

can indicate their interest, just send a letter to the Superintendent's Office. January 5th is the re-organization meeting.

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

Senior High will be presenting the Spotlight on Learning at the Board meeting.

8. *Approve/Terminate e-learning for second semester - Jeff Schneider

Superintendent Schneider reviewed information regarding continuation of e-learning. He reviewed the pros and cons.

It is his recommendation that we discontinue 2nd semester e-learning for everyone other than those students with a medical condition and doctor's note. He also reviewed the plans in case things get worse. The first step is the 50/50 approach, where the students are split up. Another step is if one building has an outbreak we can close that building only. Finally, if things get really bad we could go 100% remote if we have to. South Heartland's situation is not necessarily the same as HPS as their district includes 14 school districts in their count.

Jim Boeve asked if we could change again if we need to and Jeff said we could. Jodi asked about staffing re-arrangement that would have to happen and how would students who need to be home would be taught. Jeff stated that the elementary e-learning teachers would go back to their original assignments. Once we determine who we have to work remotely with, we would have to either assign teachers or have the kids zoom directly into the class. This is why we are asking for the Board decision in November so we have time to make these adjustments. Jodi asked if there were still staff members who do not want to come to the building. Jeff stated there are and we would keep those accommodations such as virtual teaching with her students.

Becky asked what the re-integration would look like with those students that are behind and how will we catch them up. Jeff stated it is different for each student. It will require patience and adjustments. MAPS testing lets us know where students are at and we will try to get students interventions where possible. She asked about seniors specifically. If they don't have full schedules we could slot in the extra classes they need in their open periods.. Kandace stated that all students would get assessments and intervention help to reach their level. The professional training our staff just did should help them work with these students.

Jodi asked if there are students that are thriving with e-learning. Jeff stated yes, but he feels they probably would thrive in person. But, he stated that overall as a group that is not the case.

Brent asked if we know how many students may have medical conditions. Jeff stated in talking to other schools it is less than 1% so he feels ours would be a similar percentage.

Becky asked if students could come back sooner than semester and Jeff stated yes if it works with numbers we would allow that.

John stated at staff appreciation day that he saw people practicing good protocols and felt positive about that. He asked what other options there are without a medical condition and Jeff stated they can do home schooling through NDE. Parents need to arrange their own curriculum with this option.

9. Approve change to school calendar - Jeff Schneider

Motion to change Friday, November 13, 2020 from a student contact day to a non-student contact day. This motion, made by Brent Gollner and seconded by Tracey Katzberg, motion passed 8-0.

Jim Boeve: Yea
John Bonham: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Superintendent Schneider reviewed the request to change the school calendar and asked that the Board vote tonight. He is recommending that Friday, November 13th be changed to a staff work day, a no student contact day. This is to help with staff stress and catching up.

Brent stated this will help teachers catch up, help get more cleaning done and allow students to be home and safe for a long weekend.

10. Discussion of communication proposal from Idea Bank - Jeff Schneider

Superintendent Schneider reviewed the communication proposal from Idea Bank. He will ask the Board to act on this in December. He feels our communication is currently hit and miss. This plan would streamline and make our communication more systematic. Other districts have a dedicated staff member to do this but we do not. We would survey our parents on communication ideas. He feels communication with parents is very important. The cost is about \$25,000 per year. If we don't like it after a certain timeframe we can end it. He feels the Board should consider this.

Becky asked if most districts our size have a dedicated communications person and Jeff feels they do.

Brent asked how that would work since we would have to communicate with them first and it adds another layer. Jeff stated it is using their expertise. Jeff feels this would speed us up.

11. *Approve bid for Morton project - Trent Kelly

Trent reviewed the bid for the Morton project. We received five bids. He is recommending Carmichael Construction. They did a good job on the Alcott project. He is also happy there are a lot of local subs on the list. It is approximately 5.2 million dollars. Jeff stated most of the dollars for all our bond projects have gone back into the community.

12. *Consent Agenda - David Essink

Dave reviewed this month's Consent Agenda.

Current openings - one nurse for which there are a couple of applications

Two high school paras, 1 elementary para, 1 maintenance and an HR secretary We still have assistant senior high girls track and tennis coach openings.

13. *Approve first reading of revised Policy 502.03 - Entrance Admissions - Kandace Garwood

Kandace reviewed the revised Policy 502.03. She is requesting a deadline for the policy so that the staff doing the assessments are still on contract time.

Laura asked how many requests we normally get for the early admission. Kandace says we get approximately 3-5 per year.

14. Reminders - Jim Boeve

Jim reminded the Board of upcoming meetings.

15. Reports, etc., at Board Meeting - Jim Boeve

Spotlight on Learning will be the Senior High and there will be Good News.

16. Executive Session - Jim Boeve

Motion to go into closed session. This motion, made by Laura Schneider and seconded by Brent Gollner, motion passed 8-0.

Jim Boeve:	Yea
John Bonham:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Jim Heyen:	Yea
Tracey Katzberg:	Yea
Laura Schneider:	Yea
Becky Sullivan:	Yea

The Board went into closed session at 6:50 p.m.

17. The Board of Education returned to Open Session at p.m. - Jim Boeve

The Board returned to open session at 7:17 p.m.

18. Adjournment - Jim Boeve

Motion to adjourn the meeting. This motion, made by Laura Schneider and seconded by Brent Gollner. Motion passed 8-0. Meeting adjourned at 7:19 p.m.

Jim Boeve:	Yea
John Bonham:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Jim Heyen:	Yea
Tracey Katzberg:	Yea
Laura Schneider:	Yea
Becky Sullivan:	Yea

David Essink, Board Secretary



**Hastings Public Schools
Regular Board Meeting Minutes**

November 9, 2020 7:30 PM

City Council Chambers, 220 North Hastings Avenue, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Wednesday, November 4, 2020.

Jim Boeve: Present
John Bonham: Present
Sharon Brooks: Present
Brent Gollner: Present
Jodi Graves: Present
Jim Heyen: Present
Tracey Katzberg: Present
Laura Schneider: Present
Becky Sullivan: Present

1. CALL TO ORDER - Jim Boeve

2. Roll Call

Others in attendance: Jeff Schneider, Superintendent; Diana Reiner, Secretary to the Superintendent; Denise Behrends, HR Secretary; Tony Herrman, Hastings Tribune; Trent Kelly, Director of Technology; Lawrence Tunks, Director of Learning; Kandace Garwood, Director of Special Education; Dave Essink, Director of Human Resources; Andy Adams, Longfellow Music Teacher; Tom Szlanda, Senior High Principal

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. This motion, made by Jim Heyen and seconded by Brent Gollner, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea

Becky Sullivan: Yea

5.2. Payment of Expenditures

Motion to approve the payment of expenditures in the amount of \$4,179,477.03. This motion, made by Laura Schneider and seconded by John Bonham, passed 9-0.

Jim Boeve: Yea

John Bonham: Yea

Sharon Brooks: Yea

Brent Gollner: Yea

Jodi Graves: Yea

Jim Heyen: Yea

Tracey Katzberg: Yea

Laura Schneider: Yea

Becky Sullivan: Yea

6. ADMINISTRATIVE REPORT - Jim Boeve

7. SUPERINTENDENT'S REPORT - Jeff Schneider

Jeff reviewed this month's Good News.

Dr. Szlanda presented the Spotlight on Learning for Hastings High. He reviewed academics and academic intervention (T3). He gave a history of T3. In September they changed T3 to an intervention for all classes and departments. He reviewed the system on how to have limited group interventions by teacher requests. Students that are "on track" have more control over their T3 time. Students can see what sessions teachers are offering daily. T3 lets teachers identify "at risk" students if multiple teachers are requesting the same student. It also allows teachers to offer enrichment activities for students that don't need interventions. There are no more priority days, every subject is included so every teacher has access to all students. For students meeting academic expectations - Seniors have open campus, go to the bridge. For others there is a relaxed study hall - Juniors - library; Sophomores - auditorium; freshmen - lecture hall. This leaves more room in classrooms for students that need he interventions. All students get a tutorial schedule each week. They have made these changes per teacher input and the school improvement committee.

Jim Boeve asked if there is an increased number of students seeking help. Dr. Szlanda said he is, slowly but surely. Becky likes seeing the changes in T3. She asked if open sessions have students come and Dr. Szlanda said yes. Brent asked if there is a proficiency increase in these students. Dr. Szlanda stated they are working on the data right now. They are working on what is proficient. John echoed what Becky said about how it is evolving.

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

President Boeve reminded those in attendance that this was their opportunity to address the Board on any agenda item. No one addressed the Board.

9. SPECIAL BOARD FUNCTIONS - Jim Boeve

9.1. Approve the 2020 Superintendent's Evaluation - Jim Boeve

Motion to approve the 2020 Superintendent's Evaluation. This motion, made by Tracey Katzberg and seconded by Jodi Graves, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

9.2. Approve/Terminate offering of e-learning for second semester - Jeff Schneider
Motion to terminate e-learning for second semester. This motion, made by Jim Heyen and seconded by Brent Gollner, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Jim Boeve stated Board Members have heard from several community members regarding e-learning. Jeff again reviewed the pros and cons of e-learning and what will happen either way. He is recommending discontinuation of e-learning. Families would then have the option of getting a doctor's note to continue e-learning and we will make accommodations. They could also home school through NDE. They can always return to in-person learning at any time. If the Board continues e-learning we will continue as we currently are and communicate with families that it would be the whole second semester commitment. He stressed that he has talked with Dr. Reimer and Michele Bever with South Heartland Health to get their opinions. Doctor's reasons could include family members with illnesses. Jodi stated that since things keep changing, is there a thought of a threshold that would put us back to e-learning. Jeff stated there could be circumstances that could change the options, we just have to monitor. He stated the first thing would be to go to a 50/50 situation. If there is just one building affected, we could shut that building down and the rest of the district could function. The last resort is total remote programming. Jim Heyen stated the teachers want their students there and most students want to be in school. Jim Boeve asked about the high school program and if we had to go to remote learning since it is a totally different program. Jeff stated we could still utilize the program. Brent asked what the time frame is for these changes. Jeff stated a letter will be going to e-learning families this week and announcements to the rest of the parents. We need to be prepared for the start of second semester. Sharon wonders if this early decision will push some students to do better to finish this

semester. Jeff felt that could happen. John said it is a tough decision but he feels having students in class is best. We will have to be flexible if things change further.

9.3. Approve bid for Morton Project - Trent Kelly

Motion to approve the bid for Morton in the amount of \$5,294,000 from Carmichael Construction of Hastings. This motion, made by Tracey Katzberg and seconded by Laura Schneider, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Trent reviewed the bid for the Morton Project.

9.4. Approve first reading of revised Policy 502.03 - Entrance Admissions - Kandace Garwood

Motion to approve first reading of revised Policy 502.03. This motion, made by Becky Sullivan and seconded by Brent Gollner, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Kandace reviewed the change she is requesting for the Entrance Admissions Policy. Becky asked if this would be communicated before Kindergarten Roundup. Kandace stated she would look into practices and making sure parents know this is an option.

10. SPECIAL ADMINISTRATIVE FUNCTIONS - Jim Boeve

10.1. Human Resources

10.2. CONSENT AGENDA - David Essink

Motion to approve the Consent Agenda as presented. This motion, made by Laura Schneider and seconded by Jodi Graves, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea

Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Dave reviewed this month's Consent Agenda.

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

President Boeve reminded those in attendance that this was their opportunity to address the Board on any topic.

No one addressed the Board.

12. DATES OF FUTURE BOARD MEETINGS - Jim Boeve

President Boeve reviewed upcoming meetings.

13. MEDIA SPOKESPERSON - Jim Boeve

John Bonham will serve as the media spokesperson to review the November Board Meeting.

14. ADJOURNMENT - Jim Boeve

Motion to adjourn meeting. This motion, made by Laura Schneider and seconded by Brent Gollner, passed 9-0.

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Jim Heyen: Yea
Tracey Katzberg: Yea
Laura Schneider: Yea
Becky Sullivan: Yea

Board meeting adjourned at 8:17 p.m.

David Essink, Board Secretary

ACTIVITY FUND 12-20

Check Number	Date	Payee	Amount
10764	12/2/2020	ALBER, WILSON	\$120.00
10765	12/2/2020	ALLENS B & R #32	\$58.00
10673	11/11/2020	AMERICAN FLOOR MATS	\$277.90
10766	12/2/2020	ANDERSON, BEN	\$55.71
10674	11/11/2020	ANDERSON, SCOTT	\$85.00
10808	12/9/2020	APPLE, INC	\$299.00
10767	12/2/2020	ARNOLD MOTOR COMPANY	\$4.70
10809	12/9/2020	ASPEN, ROGER	\$120.00
10675	11/11/2020	BERTRAND HIGH SCHOOL	\$76.80
10726	11/18/2020	BIG DALLY'S DELI	\$354.80
10768	12/2/2020	BIG G ACE	\$66.06
10676	11/11/2020	BOARDMAN, JENNICA	\$100.00
10727	11/18/2020	BREAULT, NANCY	\$22.50
10677	11/11/2020	BREAULT, NANCY	\$130.50
10769	12/2/2020	BRITAIN, TRACI	\$35.00
10810	12/9/2020	BSN SPORTS, INC.	\$1,584.29
10728	11/18/2020	BSN SPORTS, INC.	\$378.23
10770	12/2/2020	CALLAHAN, KAREN N HA	\$105.22
10814	12/9/2020	CASH	\$750.00
10813	12/9/2020	CASH	\$300.00
10812	12/9/2020	CASH	\$500.00
10811	12/9/2020	CASH	\$750.00
10772	12/2/2020	CASH	\$300.00
10771	12/2/2020	CASH	\$300.00
10729	11/18/2020	CASH	\$750.00
10678	11/11/2020	CASH	\$3,000.00
10679	11/11/2020	CHRISTY, RICHARD WA	\$179.86
10815	12/9/2020	CITY OF HASTINGS - PARKS	\$300.00
10730	11/18/2020	CLASSIC SPORTSWEAR & AWARDS	\$317.78
10816	12/9/2020	COMPETITIVE EDGE	\$704.00
10731	11/18/2020	DAVIDSON, GWEN SH	\$136.34
10773	12/2/2020	DIETZE MUSIC	\$81.90
10732	11/18/2020	DUANG, NYAGUOR	\$122.11
10680	11/11/2020	EASTBAY, INC.	\$7,019.85
10774	12/2/2020	ELKHORN PUBLIC SCHOOLS	\$991.40
10817	12/9/2020	ELSMORE SWIM SHOP	\$366.50
10733	11/18/2020	FINNEY, WILLIAM	\$81.00
10818	12/9/2020	GRABILL, BRENT	\$140.00
10775	12/2/2020	GRAPHIC EDGE	\$99.07
10681	11/11/2020	GRAPHIC EDGE	\$3,259.62
10819	12/9/2020	GUESWELL, MARK	\$65.00
10776	12/2/2020	GUESWELL, MARK	\$240.00

ACTIVITY FUND 12-20

10682	11/11/2020	HARTZOG, BRADLEE	\$85.00
10820	12/9/2020	HASTINGS AREA CHAMBER OF COMMERCE	\$2,520.00
10777	12/2/2020	HASTINGS COLLEGE BUSINESS OFFICE	\$7,500.00
10778	12/2/2020	HASTINGS PUBLIC SCHOOLS	\$1,449.97
10734	11/18/2020	HAUFF SPORTING GOODS	\$1,663.52
10683	11/11/2020	HAUFF SPORTING GOODS	\$585.72
10821	12/9/2020	HAWES, THOMAS	\$45.00
10822	12/9/2020	HAYNES, GABRIEL A.	\$240.00
10779	12/2/2020	HENLEY, WILLIAM	\$480.00
10684	11/11/2020	HENLEY, WILLIAM	\$185.00
10685	11/11/2020	HIGGINS, TIM	\$68.00
10780	12/2/2020	HOLIDAY INN EXPRESS - HASTINGS	\$96.00
10686	11/11/2020	HOLIDAY INN EXPRESS - HASTINGS	\$129.95
10735	11/18/2020	HOUCHENS, ZACH	\$27.00
10781	12/2/2020	HUDSON, PEYTIN	\$31.00
10736	11/18/2020	HUNSLEY, ERIC	\$29.25
10687	11/11/2020	HUNSLEY, ERIC	\$130.50
10688	11/11/2020	IMIG, MADISON	\$100.00
10823	12/9/2020	INK CREDIBLE INC.	\$4,160.50
10737	11/18/2020	INK CREDIBLE INC.	\$275.60
10738	11/18/2020	JACOBSON, STEPHANIE MS	\$116.28
10739	11/18/2020	JOHNSEN, MOLLY	\$22.50
10689	11/11/2020	JOHNSEN, MOLLY	\$519.75
10690	11/11/2020	JOHNSON, ALLYSON	\$85.00
10782	12/2/2020	JOHNSON, JACKIE	\$30.00
10740	11/18/2020	JONGLERTHAM, PAULINE	\$97.11
10783	12/2/2020	JONGLERTHAM, PORNCHAI	\$24.00
10741	11/18/2020	KASPAREK, ALLISON K	\$37.95
10784	12/2/2020	KEARNEY HIGH SCHOOL	\$180.00
10785	12/2/2020	KILE, GENA	\$56.00
10742	11/18/2020	KIMLE, MICHELLE MS	\$47.64
10743	11/18/2020	KLAMM, RICHARD W. JR.	\$29.25
10691	11/11/2020	KLAMM, RICHARD W. JR.	\$186.75
10786	12/2/2020	KULLY PIPE & STEEL CO	\$550.76
10692	11/11/2020	KULLY PIPE & STEEL CO	\$384.61
10824	12/9/2020	LEBAR, ADAM	\$120.00
10744	11/18/2020	LINCOLN SOUTHWEST HIGH SCHOOL	\$411.00
10825	12/9/2020	LINDBLAD, BRAD	\$185.00
10745	11/18/2020	LINDBLAD, BRAD	\$120.00
10746	11/18/2020	LOMAX, JEFFREY	\$113.00
10693	11/11/2020	LONG, ASHLEE	\$38.33
10747	11/18/2020	LOTT, KIRK	\$108.00
10787	12/2/2020	LUNCHTIME SOLUTIONS, INC	\$742.88

ACTIVITY FUND 12-20

10694	11/11/2020	LUNCHTIME SOLUTIONS, INC	\$1,710.91
10748	11/18/2020	MACK, STEVIE	\$922.00
10695	11/11/2020	MASCHMEIER, SETH	\$85.00
10826	12/9/2020	MASER, ADAM	\$65.00
10827	12/9/2020	MATHESON TRI-GAS, INC	\$49.99
10788	12/2/2020	MCMASTER-CARR	\$99.54
10828	12/9/2020	MENARDS	\$226.75
10789	12/2/2020	MENARDS	\$449.45
10696	11/11/2020	MENARDS	\$585.22
10697	11/11/2020	MENDOZA, VALERIE	\$12.15
10698	11/11/2020	MODEROW, BOB	\$38.25
10829	12/9/2020	MORRIS, GREGG	\$140.00
10749	11/18/2020	MORRISON CANCER CENTER	\$245.00
10790	12/2/2020	MSC INDUSTRIAL SUPPLY	\$383.85
10750	11/18/2020	MZOOKA, LLC	\$3,221.10
10791	12/2/2020	NAPA AUTO PARTS	\$623.85
10699	11/11/2020	NATIONAL DECA	\$220.00
10700	11/11/2020	NAVARRETE, ANTHONY	\$21.54
10792	12/2/2020	NE COACHES ASSN	\$140.00
10701	11/11/2020	NEBRASKA CHRISTIAN SCHOOLS	\$76.80
10793	12/2/2020	NIELSEN, LUCY	\$85.00
10702	11/11/2020	NORDBY, SHAWN	\$130.50
10751	11/18/2020	NORFOLK HIGH SCHOOL	\$140.00
10794	12/2/2020	NSAA	\$2,100.70
10703	11/11/2020	NSAA	\$2,013.48
10830	12/9/2020	O'REILLY AUTO PARTS	\$331.61
10704	11/11/2020	OMAHA RONCALLI CATHOLIC	\$861.20
10795	12/2/2020	OMAHA SOUTH HIGH SCHOOL	\$175.00
10705	11/11/2020	OVERY, FELICCIA	\$85.00
10706	11/11/2020	PAPPAS, BRETT	\$75.47
10796	12/2/2020	PETER EKLUND	\$600.00
10797	12/2/2020	PETERSON, MASHAYLLA	\$85.00
10752	11/18/2020	PETERSON, MASHAYLLA	\$85.00
10707	11/11/2020	PETERSON, MASHAYLLA	\$185.00
10708	11/11/2020	PHUONG, CHRISTINE	\$14.00
10709	11/11/2020	REYNOLDS, JEANNE	\$391.50
10831	12/9/2020	RHODES, BRADY	\$350.00
10710	11/11/2020	RUFFNECK WEAR, INC	\$800.50
10798	12/2/2020	RUNYAN, CAMRY	\$54.04
10832	12/9/2020	RUSS'S IGA	\$342.82
10799	12/2/2020	RUSS'S IGA	\$506.64
10711	11/11/2020	RUSS'S IGA	\$295.27
10712	11/11/2020	RUYBALID, ROD	\$68.00

ACTIVITY FUND 12-20

10713	11/11/2020	SCHOOL HEALTH CORPORATION	\$42.46
10714	11/11/2020	SCHROEDER, LESLIE	\$58.50
10715	11/11/2020	SCHUKAR, SCOTT	\$85.00
10833	12/9/2020	SCHULDT, DANIEL	\$140.00
10716	11/11/2020	SHARDELDOW, COLE A.	\$100.00
10753	11/18/2020	SHIRT SHACK- HASTINGS	\$623.75
10754	11/18/2020	SIMMONS, MIKE	\$29.25
10755	11/18/2020	SKILLS USA	\$44.00
10834	12/9/2020	SMALL TOWN FAMOUS-	\$201.50
10800	12/2/2020	SMALL TOWN FAMOUS-	\$606.00
10801	12/2/2020	SOUTH CENTRAL EMS, LLC	\$4,585.00
10802	12/2/2020	STEINHAUER, MEGAN G HHS	\$50.92
10835	12/9/2020	STICKELS, TROY	\$120.00
10803	12/2/2020	STICKELS, TROY	\$120.00
10756	11/18/2020	STOA, JAY	\$81.00
10804	12/2/2020	STROM, EVAN	\$16.48
10717	11/11/2020	SYNCB/AMAZON	\$1,136.05
10757	11/18/2020	SYNEK, DOUG	\$29.25
10718	11/11/2020	SYNEK, DOUG	\$130.50
10758	11/18/2020	TIBBELS, JAMES	\$81.00
10836	12/9/2020	TOWNEPLACE SUITES	\$820.00
10805	12/2/2020	TRUONG, HUNG	\$122.03
10759	11/18/2020	TUNKS, HANNAH	\$85.00
10719	11/11/2020	TUNKS, HANNAH	\$185.00
10761	11/18/2020	US BANK	\$3,115.51
10760	11/18/2020	US BANK	\$1,799.95
10720	11/11/2020	VALLEAU, TIM	\$85.00
10721	11/11/2020	VANDERPOOL, THOMAS H.	\$226.00
10806	12/2/2020	VILLAGE INN - C/O MATTHEW BRANDT	\$5,121.30
10722	11/11/2020	VU, ALICE	\$53.02
10807	12/2/2020	W.G. PAULEY LUMBER COMPANY	\$1,160.56
10723	11/11/2020	WALLES SIEBE, ELIANA	\$100.00
10762	11/18/2020	WILLIAMS, ERIKA D	\$315.60
10724	11/11/2020	WILLIAMSON, NICOLE	\$100.00
10725	11/11/2020	WYHE'S CHOICE FUNDRAISING	\$660.50
10837	12/9/2020	X-GRAIN SPORTSWEAR	\$1,050.00
10763	11/18/2020	YORK HIGH SCHOOL	\$75.00
			\$91,083.22

GENERAL FUND 12-20

Check Number	Date	Payee	Amount
131837	12/14/2020	3 - POINTS TIRE	\$52.00
131838	12/14/2020	A & D TECHNICAL SUPPLY CO, INC.	\$1,318.06
131839	12/14/2020	A.R.M. PROPERTIES, LLC	\$700.00
131840	12/14/2020	ACCESS ELEVATOR & LIFTS, INC.	\$891.00
131841	12/14/2020	ACCO BRANDS DIRECT	\$185.09
131842	12/14/2020	ADAMS COUNTY CLERK	\$813.48
131843	12/14/2020	ALDRICH, ALLISON E	\$122.04
131844	12/14/2020	ALLENS B & R #32	\$420.39
131845	12/14/2020	ALLENS OF HASTINGS, INC.	\$96.58
131846	12/14/2020	ALLO COMMUNICATIONS	\$635.16
131847	12/14/2020	ALPHA REHABILITATION, PC	\$251.07
131848	12/14/2020	AMERI-TECH INDUSTRIAL, INC.	\$39.54
131849	12/14/2020	AMGL	\$20,880.00
131850	12/14/2020	ARMSTRONG, SEAN	\$23.63
131851	12/14/2020	ARNOLD MOTOR COMPANY	\$33.00
131852	12/14/2020	AUTO GLASS EXPERTS	\$85.00
131788	11/13/2020	AVANI	\$70.00
131853	12/14/2020	BECKENHAUER, CARA LI	\$20.00
131854	12/14/2020	BEDLAN, SCOTT BUS	\$9.82
131855	12/14/2020	BELIKOVA-ERICKSON, IRINA LO	\$81.26
131856	12/14/2020	BEMAN'S APPLIANCE SERVICE, INC.	\$801.63
131857	12/14/2020	BIERE, DIANE MS	\$65.70
131858	12/14/2020	BIG DALLY'S DELI	\$173.45
131859	12/14/2020	BIG G ACE	\$231.07
131860	12/14/2020	BLUE MOON COFFEE COMPANY	\$48.00
131789	11/13/2020	BODY HEALING AND MASSAGE	\$70.00
131861	12/14/2020	BOHLING, NITA	\$126.00
131862	12/14/2020	BONER, BRITTANY	\$42.00
131863	12/14/2020	BRANT, CHARLA AL	\$279.30
131864	12/14/2020	BREINIG, CATHY B AL	\$29.99
131790	11/13/2020	BROWN, ANDREA	\$1,323.73
131865	12/14/2020	BUDERUS, MANDY	\$40.00
ACH	11/12/2020	CASH-WA DISTRIBUTING	\$4,693.96
131866	12/14/2020	C4 OPERATIONS, LLC	\$157.50
131867	12/14/2020	CANNADY, JAMES L BUS	\$62.00
131868	12/14/2020	CAREY'S PEST CONTROL	\$810.00
131869	12/14/2020	CAROLINA BIOLOGICAL SUPPLY CO.	\$1,735.95
131870	12/14/2020	CENTRAL NEBR REHAB SERVICES	\$23,618.65
131871	12/14/2020	CENTRAL NEBRASKA BOBCAT	\$1,923.03
131872	12/14/2020	CGSMUSIC	\$93.00
131873	12/14/2020	CITY OF HASTINGS 911	\$25.00
131874	12/14/2020	CLASSIC SPORTSWEAR & AWARDS	\$377.79

GENERAL FUND 12-20

131875	12/14/2020	CMBA ARCHITECTS	\$51,544.57
131876	12/14/2020	COMPUTER HARDWARE, INC	\$138.00
131877	12/14/2020	CONDITIONED AIR MECHANICALS	\$5,052.50
131878	12/14/2020	CONSOLIDATED CONCRETE CO.	\$2,012.51
131879	12/14/2020	CORNHUSKER PRESS	\$44.87
131880	12/14/2020	CPI/COOPERATIVE PRODUCERS, INC	\$3,812.11
131881	12/14/2020	CRAIG RESOURCES, INC	\$2,404.26
131791	11/13/2020	CRAIG RESOURCES, INC	\$3,630.33
131882	12/14/2020	CULLIGAN OF HASTINGS	\$413.45
131883	12/14/2020	CURRICULUM ASSOC, LLC	\$178.98
131884	12/14/2020	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$232.49
131885	12/14/2020	DEMCO, INC.	\$827.57
131792	11/13/2020	DETOUR KATHERINE	\$1,551.50
131886	12/14/2020	DIETZE MUSIC	\$124.00
131793	11/13/2020	DIETZE MUSIC	\$77.84
131887	12/14/2020	DUTTON-LAINSON	\$1,208.28
131888	12/14/2020	EAGLE BUILDING SERVICES, LLC	\$20,284.00
131889	12/14/2020	ECHO ELECTRIC SUPPLY	\$345.70
131890	12/14/2020	ED SERV UNIT 1	\$30.00
131891	12/14/2020	ED SERV UNIT 10	\$396.46
131892	12/14/2020	EGAN SUPPLY COMPANY	\$72.19
131893	12/14/2020	EILEENS COLOSSAL COOKIES, INC.	\$12.50
131894	12/14/2020	EPCO LTD, INC.	\$448.00
131895	12/14/2020	FAMILY MEDICAL CENTER	\$128.00
131896	12/14/2020	FASTENAL COMPANY	\$98.04
131897	12/14/2020	FIRST BOOK	\$46.28
131898	12/14/2020	FOLLETT SCHOOL SOLUTIONS, INC.	\$1,263.32
131899	12/14/2020	GRABAST, TIMOTHY L BUS	\$112.00
131900	12/14/2020	GRACENOTES, LLC	\$35.00
131901	12/14/2020	GRACES LOCKSMITH SERVICE	\$25.50
131902	12/14/2020	GRAHAM TIRE - GI	\$2,493.28
131903	12/14/2020	GRAINGER	\$21.48
131904	12/14/2020	GRAND KUBOTA	\$186.34
131905	12/14/2020	GREATER NE SUPERINTENDENTS	\$250.00
131906	12/14/2020	GUZMAN, KELIN	\$96.25
131907	12/14/2020	GYLL, MARY JANE	\$60.00
131908	12/14/2020	HARTWIG, CALVIN T.	\$46.00
131909	12/14/2020	HARTWIG, LORI	\$26.00
131910	12/14/2020	HARTZELL, TRACY	\$28.00
131794	11/13/2020	HASTINGS AREA CHAMBER OF COMMERCE	\$350.00
131911	12/14/2020	HASTINGS OUTDOOR POWER, LLC	\$1,117.69
131912	12/14/2020	HASTINGS PUBLIC SCHOOLS LUNCH FUND	\$1,500.00
131913	12/14/2020	HASTINGS UTILITIES	\$49,848.82

GENERAL FUND 12-20

131795	11/13/2020	HASTINGS UTILITIES	\$55,775.98
131914	12/14/2020	HATTEN ELECTRIC SERVICE	\$572.05
131915	12/14/2020	HEAD START CHILD C&FDP, INC.	\$11,720.00
131916	12/14/2020	HERMAN, ART	\$35.30
131917	12/14/2020	HESTER, TYNSIA	\$42.00
131796	11/13/2020	HOMETOWN LEASING	\$10,492.92
131918	12/14/2020	HOOKER BROS SAND AND GRAVEL	\$160.27
131919	12/14/2020	HOPPE, JILL MS	\$155.28
131920	12/14/2020	IMAGE MARKET	\$472.20
131921	12/14/2020	INGRAM LIBRARY SERVICES	\$473.08
131922	12/14/2020	INLAND TRUCK PARTS & SERVICE	\$2,467.70
131923	12/14/2020	INTEGRATED SECURITY SOLUTIONS	\$85.00
131924	12/14/2020	INTERNATIONAL ACADEMY OF SCIENCE	\$4,150.00
131925	12/14/2020	ISLAND GLASS COMPANY, INC	\$146.00
131926	12/14/2020	ISLAND SUPPLY WELDING	\$21.68
131927	12/14/2020	J.J. KELLER & ASSOCIATES	\$474.08
131928	12/14/2020	JACOBSON, STEPHANIE MS	\$154.10
131929	12/14/2020	JOHNSON, BAILEY - HMS	\$132.30
131930	12/14/2020	JORGENSEN, JENNA MS	\$20.08
131931	12/14/2020	JUNKER, ERICKA	\$28.00
131932	12/14/2020	KATHMAN, STEVEN	\$10.00
131933	12/14/2020	KEELE, WENDY HHS	\$352.78
131935	12/14/2020	KELLY, AMY HA	\$50.78
131934	12/14/2020	KELLY'S ALIGNMENT & BRAKES LLC	\$214.30
131936	12/14/2020	KENNEDY, SHEILA K.	\$28.00
131937	12/14/2020	KIMLE, MICHELLE MS	\$110.41
131938	12/14/2020	KLAMM, LINDA MS	\$31.52
131939	12/14/2020	KOPISCH, CARISSA	\$42.00
131940	12/14/2020	KUCERA PAINTING	\$2,785.00
131941	12/14/2020	KULLY PIPE & STEEL CO	\$505.36
131942	12/14/2020	LANDSMANN, DEBRA A.	\$576.00
131943	12/14/2020	LARA, JASMIN	\$28.00
131944	12/14/2020	LAUENSTEIN, MARY	\$28.00
131945	12/14/2020	LCL TRUCK EQUIPMENT, INC.	\$68.46
131946	12/14/2020	LEARNING FORWARD	\$1,600.00
131947	12/14/2020	LENNEMANN, KAYLA	\$28.00
131797	11/13/2020	LINDEQUE, KYLA	\$144.50
131948	12/14/2020	LONGORIA, SARAH J.	\$28.00
ACH	12/14/2020	LUNCHTIME SOLUTIONS	\$102,638.38
131949	12/14/2020	LYNDSEY'S BUILDING BLOCKS DAYCARE	\$7,059.00
131950	12/14/2020	MALCOM, LACEY	\$21.85
131951	12/14/2020	MATHESON TRI-GAS, INC	\$189.27
131952	12/14/2020	MATT FRIEND TRUCK EQUIPMENT, INC.	\$7,192.22

GENERAL FUND 12-20

131953	12/14/2020	MAXI AIDS	\$10.45
131954	12/14/2020	MCGRAW- HILL SCHOOL ED HOLDINGS, LLC	\$640.88
131955	12/14/2020	MCMURRAY, GLENDA LO	\$43.14
131798	11/13/2020	MCMURRAY, GLENDA LO	\$172.82
131956	12/14/2020	MCPHILLIPS, MICHAEL P	\$7.27
131957	12/14/2020	MENARDS	\$2,088.72
131958	12/14/2020	MIDWEST RESTURANT SUPPLY	\$614.62
131959	12/14/2020	MILES, DEBORAH D MS	\$17.08
131960	12/14/2020	MOSAIC-	\$3,629.92
131961	12/14/2020	MUNICIPAL SUPPLY OF NE	\$204.52
131962	12/14/2020	MYSTERY SCIENCE INC.	\$99.00
131963	12/14/2020	NANFITO, MIKE MS	\$12.55
131964	12/14/2020	NAPA AUTO PARTS	\$4,245.52
131965	12/14/2020	NASCO	\$113.12
131966	12/14/2020	NCS PEARSON, INC	\$998.07
131967	12/14/2020	NE ASSN OF SCHOOL BOARDS	\$375.00
131968	12/14/2020	NEBRASKA CENTRAL EQUIPMENT	\$626.08
131969	12/14/2020	NEBRASKA-IOWA IND FASTENER	\$194.22
131799	11/13/2020	O'CALLAGHAN, MARGARET	\$65.00
131970	12/14/2020	O'KEEFE ELEVATOR CO	\$852.44
131800	11/13/2020	O'REILLY AUTO PARTS	\$404.64
131971	12/14/2020	OCHSNER, CODY	\$41.28
131972	12/14/2020	OERTER NANCY HA	\$188.57
131973	12/14/2020	OSWALD, AARON MS	\$130.95
131974	12/14/2020	OTC BRANDS, INC.	\$88.14
131801	11/13/2020	OVERDRIVE, INC	\$3,000.00
131975	12/14/2020	PASTIME LANES	\$132.00
131976	12/14/2020	PAUL, BRANDON	\$11.85
131977	12/14/2020	PAYFLEX SYSTEMS USA INC	\$589.05
131978	12/14/2020	PEDROZA, MELISSA MS	\$94.88
131979	12/14/2020	PERRY, GUTHERY, HAASE & GESSFORD PC	\$5,290.90
131980	12/14/2020	PETR, JOAN MO	\$99.00
131981	12/14/2020	PHYS THERAPY & SPORT REHAB	\$26,694.75
131982	12/14/2020	PILE, HOPE	\$28.00
131983	12/14/2020	PLATTE VALLEY COMMUNICATIONS	\$33.75
131984	12/14/2020	POOH CORNER WEST	\$7,727.90
131985	12/14/2020	POPPE, NANCY	\$891.00
131986	12/14/2020	PRATT, EMILEE V	\$60.00
131802	11/13/2020	QUIZNOS SUB	\$186.00
131987	12/14/2020	RAUN RUTH LO	\$78.29
131988	12/14/2020	REIMAN, NANETTE	\$37.45
131989	12/14/2020	RIVERSIDE ASSESSMENTS, LLC	\$569.25
131803	11/13/2020	ROGER'S, INC.	\$112.35

GENERAL FUND 12-20

131990	12/14/2020	RUDIS	\$1,845.00
131991	12/14/2020	RUNCIES CATERING	\$457.85
131992	12/14/2020	RUNDLE, JOCELYN H.START	\$92.70
131993	12/14/2020	RUSS'S IGA	\$768.05
131994	12/14/2020	RUTTS HEATING & AIR CONDITIONING INC	\$481.30
131995	12/14/2020	SAPP BROS PETRO GRAND ISLAND	\$55.63
131996	12/14/2020	SCHERBARTH, SANDRA K.	\$42.00
131997	12/14/2020	SCHMIDT, JOYCE HHS	\$4.60
131998	12/14/2020	SCHOLASTIC, INC -	\$2,525.79
131999	12/14/2020	SCHOOL HEALTH CORPORATION	\$79.68
132000	12/14/2020	SCHULTES, MICHELLE D WA	\$140.00
132001	12/14/2020	SHERWIN-WILLIAMS CO	\$69.24
132002	12/14/2020	SHIRT SHACK- HASTINGS	\$144.45
132003	12/14/2020	SHRIVER, SHARON A.	\$1,035.00
132004	12/14/2020	SMITH, MELANIE A	\$99.00
132005	12/14/2020	SNELL, PENNY	\$28.00
132006	12/14/2020	SOUTH CENTRAL BEHAVIORIAL SERVICES	\$8,500.00
132007	12/14/2020	STARKEY, AMY LI	\$28.00
132008	12/14/2020	STRAATMANN, STONEY	\$1,412.00
132009	12/14/2020	SUBWAY - HASTINGS NORTH	\$311.03
132010	12/14/2020	SWAIN, JAYDAN M	\$98.00
132011	12/14/2020	SWAYZE, AMY	\$141.16
131804	11/13/2020	SYNCB/AMAZON	\$12,683.84
132012	12/14/2020	SZLANDA, TOM	\$129.96
131805	11/13/2020	TESS PERRY MASSAGE THERAPY	\$60.00
132013	12/14/2020	THE HOME DEPOT PRO	\$3,763.44
132014	12/14/2020	THE MANDT SYSTEM, INC	\$1,655.00
132015	12/14/2020	TUTTEO INC.	\$100.00
132016	12/14/2020	UNIVERSAL HYDRAULICS	\$380.00
131806	11/13/2020	US BANK	\$3,993.31
132017	12/14/2020	US SCHOOL SUPPLIES	\$215.25
132018	12/14/2020	VAUGHANS-PRINTERS, INC	\$101.04
132019	12/14/2020	VERIZON WIRELESS	\$1,111.36
132020	12/14/2020	VIAERO WIRELESS	\$534.00
ACH	11/4/2020	VIRCO	\$3,662.92
131807	11/13/2020	VOCABULARY SPELLING CITY	\$81.00
132021	12/14/2020	VORDERSTRASSE DEBRA MO	\$157.56
132022	12/14/2020	W.G. PAULEY LUMBER COMPANY	\$38.57
132023	12/14/2020	WEBER STUDIO	\$50.00
131808	11/13/2020	WILSON MASSAGE THERAPY	\$65.00
132024	12/14/2020	WITTE, LYNDSEY	\$39.96
131809	11/13/2020	WITTE, LYNDSEY	\$100.00
ACH	11/24/2020	WOODWARDS DISPOSAL SERVICE	\$3,596.00

GENERAL FUND 12-20

132025	12/14/2020	YANDAS MUSIC	\$87.80
132026	12/14/2020	YANT EQUIPMENT COMPANY	\$273.44
132027	12/14/2020	YMCA	\$10,864.26
132028	12/14/2020	ZIEMBA ROOFING CO	\$681.00
			\$551,622.44

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2020

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities – modified cash basis, the business-type activities – modified cash basis, the aggregate discretely presented component unit – accrual basis, each major fund – modified cash basis, and the aggregate remaining fund information – modified cash basis of Hastings Public School District No. 18 as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures

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

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

A PROFESSIONAL
CORPORATION

that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities – modified cash basis, the business-type activities – modified cash basis, the aggregate discretely presented component unit – accrual basis, each major fund – modified cash basis, and the aggregate remaining fund information – modified cash basis of Hastings Public School District No. 18, as of August 31, 2020, and the respective changes in financial position, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis of Accounting

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

Other Matters

Other 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 management's discussion and analysis and supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements.

The combining nonmajor fund financial statements, fiduciary fund statements, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 first 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.

The management's discussion and analysis, budgetary comparison schedules and county treasurer statements of receipts and disbursements, which are the responsibility of management, have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, 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 of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hastings Public School District No. 18'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, PC.

Grand Island, Nebraska
November 5, 2020

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2020**

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, 2020. 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 \$1,420,930 (17.2 percent) compared to a decrease of \$875,690 the prior fiscal year.
- General Fund revenues were \$42,303,864, \$1,420,930 more than expenses.
- General Fund operational costs were \$40,882,934, a 0.9 percent decrease from the prior year.
- Hastings Public School District No. 18’s student average daily membership increased by 57 students (1.7 percent) to an Average Daily Membership (ADM) of 3,401 for the year ended August 31, 2020.

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, 2020**

- *Fiduciary fund* statements provide information about the financial relationships in which the District acts solely as a trustee or custodian for the benefit of others.

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, 2020, than it was the year before, increasing 29.3 percent to \$25,566,461. The increase in the District's financial position came from its governmental activities, the net position of which increased from \$19,411,535 to \$25,314,664 in 2020. The net position of the District's business-type activities decreased from \$364,800 to \$251,797 in 2020.

Summary Statements of Net Position

	August 31, <u>2020</u>	August 31, <u>2019</u>
Current Assets	\$ 25,566,461	\$ 19,776,335
Liabilities	<u>-</u>	<u>-</u>
Net Position:		
Restricted	13,333,366	7,302,652
Unrestricted	<u>12,233,095</u>	<u>12,473,683</u>
Total Net Position	<u><u>\$ 25,566,461</u></u>	<u><u>\$ 19,776,335</u></u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2020

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Year Ended August 31, <u>2020</u>	Year Ended August 31, <u>2019</u>	Increase <u>(Decrease)</u>
Receipts:			
Charges for services	\$ 1,310,570	\$ 1,352,865	\$ (42,295)
Operating grants	6,557,470	6,410,255	147,215
Capital grants	43,175	476,400	(433,225)
Taxes (property, motor vehicle, and other)	17,709,369	16,562,784	1,146,585
State aid	19,556,527	19,588,944	(32,417)
Bond proceeds	25,277,662	16,205,731	9,071,931
Other revenue	1,243,170	1,200,149	43,021
Total receipts	<u>71,697,943</u>	<u>61,797,128</u>	<u>9,900,815</u>
Expenses:			
Instruction	25,260,230	25,530,807	(270,577)
Support services:			
Pupils	867,899	918,964	(51,065)
SPED	1,741,755	1,759,539	(17,784)
Staff	1,989,318	1,531,496	457,822
General administration	699,281	959,864	(260,583)
School administration	2,059,286	2,472,689	(413,403)
Business	917,774	832,539	85,235
Building and grounds	4,939,663	7,447,623	(2,507,960)
Pupil transportation	1,114,700	821,977	292,723
Other support services	288,525	-	288,525
Community service operations	23,573	64,826	(41,253)
Categorical programs	429,490	507,113	(77,623)
Facilities	8,474	-	8,474
Federal programs	3,220,146	2,352,017	868,129
Transfer to Activity Fund	-	125,000	(125,000)
Principal paid	20,070,000	16,825,000	3,245,000
Interest and fees on long-term debt	2,164,700	1,697,500	467,200
Total expenses	<u>65,794,814</u>	<u>63,846,954</u>	<u>1,947,860</u>
Increase (decrease) in net position - governmental funds	<u>\$ 5,903,129</u>	<u>\$ (2,049,826)</u>	<u>\$ 7,952,955</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2020

Business-type Activities

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

	Year Ended August 31, <u>2020</u>	Year Ended August 31, <u>2019</u>	Increase (Decrease)
Receipts:			
Charges for services	\$ 393,164	\$ 560,436	\$ (167,272)
Operating grants	1,644,632	1,509,001	135,631
Other income	<u>2,732</u>	<u>6,018</u>	<u>(3,286)</u>
Total receipts	2,040,528	2,075,455	(34,927)
Expenses:			
Nutrition services	<u>2,153,531</u>	<u>2,094,102</u>	<u>59,429</u>
Decrease in net position	<u>\$ (113,003)</u>	<u>\$ (18,647)</u>	<u>\$ (94,356)</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$25,314,664, which were \$5,903,129 higher than last year's ending combined balances of \$19,411,535. The increase in fund balance is due primarily to an increase in the General Fund of \$1,420,930, a decrease in the Cooperative Fund of \$1,291,280 and an increase in the Special Building Fund of \$6,054,362.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2020:

	<u>Receipts</u>	<u>Disbursements</u>	<u>Receipts Over (Under) Disbursements</u>
General	\$ 42,303,864	\$ 40,882,934	\$ 1,420,930
Bond Fund	17,077,707	17,056,481	21,226
Qualified Capital Purpose Fund	5,048,095	5,092,969	(44,874)
Cooperative Fund	1,092,676	2,383,956	(1,291,280)
Special Building Fund	6,167,322	112,960	6,054,362
Other Governmental Funds	8,279	265,514	(257,235)
Eliminations	-	-	-
Totals	<u>\$ 71,697,943</u>	<u>\$ 65,794,814</u>	<u>\$ 5,903,129</u>

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2020**

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2019:

	<u>Receipts</u>	<u>Disbursements</u>	Receipts Over (Under) <u>Disbursements</u>
General	\$ 40,391,791	\$ 41,267,481	\$ (875,690)
Bond Fund	18,992,412	18,137,376	855,036
Qualified Capital Purpose Fund	732,203	385,124	347,079
Cooperative Fund	1,138,494	839,998	298,496
Special Building Fund	512,312	3,169,975	(2,657,663)
Other Governmental Funds	29,916	47,000	(17,084)
Eliminations	-	-	-
Totals	<u>\$ 61,797,128</u>	<u>\$ 63,846,954</u>	<u>\$ (2,049,826)</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 \$3,637,885 less than budgeted appropriations. Actual General Fund receipts were \$783,045 more than budget. The District amended the Bond, Qualified Capital Purpose and Special Building Funds to account for issuance of new debt to fund new projects or refinance outstanding debt.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

- Longfellow building project and equipment - \$1,416,437
- Hawthorne HVAC - \$481,937
- 2021 Thomas bus - \$181,650
- Watson roof - \$154,842
- 550 Chromebooks - \$94,265
- Wireless access points - \$76,641
- Fiber optic cabling - \$68,243

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2020**

Long-term Debt

A summary of the District's debt follows:

	Balance at <u>8/31/2020</u>	Balance at <u>8/31/2019</u>	\$ Change Increase <u>(Decrease)</u>	% Change Increase <u>(Decrease)</u>
Limited Tax Obligation	\$ 6,565,000	\$ 6,780,000	\$ (215,000)	(3.17) %
General Obligation	<u>39,280,000</u>	<u>34,260,000</u>	<u>5,020,000</u>	14.65
Total governmental	<u>\$ 45,845,000</u>	<u>\$ 41,040,000</u>	<u>\$ 4,805,000</u>	11.71

Long-term debt increased \$4,805,000 due to issuance of new debt for the old Morton elementary renovation in excess of 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 District will continue to pay for improvements to facilities through the use of the Special Building Fund, Qualified Capital Purpose Fund, and General Fund, along with the appropriate use of long-term debt and/or lease-purchase arrangements.
- The General Fund property tax asking increased \$757,250 (5.7 percent) for the year ending August 31, 2020 due to valuation increase. The District's overall levy remains unchanged at \$1.34.
- Certified state aid for next year will be \$19,896,331. This represents a \$339,804 (1.7 percent) increase.

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
1924 West A 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, 2020

	Primary Government			Component Unit (Accrual Basis)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (note C)	\$ 8,069,530	\$ 251,797	\$ 8,321,327	\$ 936,051
Cash restricted for qualified purpose (note C)	2,461,486	-	2,461,486	-
Cash restricted for bond payments (note C)	4,048,926	-	4,048,926	-
Cash restricted for building projects (note C)	6,082,275	-	6,082,275	-
Cash with County Treasurers (note D)	4,652,447	-	4,652,447	-
Total current assets	25,314,664	251,797	25,566,461	936,051
LIABILITIES				
Current liabilities:				
Scholarships payable	-	-	-	13,766
Payroll Protection Program loan	-	-	-	9,700
Total current liabilities	-	-	-	23,466
NET POSITION				
Restricted	13,333,366	-	13,333,366	807,759
Unrestricted	11,981,298	251,797	12,233,095	104,826
Total net position	\$ 25,314,664	\$ 251,797	\$ 25,566,461	\$ 912,585

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, 2020

<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	\$ 25,260,230	\$ 281,337	\$ 3,392,591
Support services:			
Pupils	867,899	-	-
SPED	1,741,755	-	-
Staff	1,989,318	-	-
General administration	699,281	-	-
School administration	2,059,286	-	-
Business	917,774	-	-
Building and grounds	4,939,663	1,029,233	-
Pupil transportation	1,114,700	-	94,771
Other support services	288,525	-	-
Community service operations	23,573	-	-
Categorical programs	429,490	-	506,913
Facilities	8,474	-	-
Federal programs	3,220,146	-	2,465,951
Principal paid	20,070,000	-	-
Interest and fees on long-term debt	2,164,700	-	97,244
	65,794,814	1,310,570	6,557,470
Business-type activities:			
Nutrition services	2,153,531	393,164	1,644,632
	Total primary government	\$ 1,703,734	\$ 8,202,102
Component Unit			
Hastings Public Schools Foundation	\$ 171,437	\$ -	\$ 426,806
	Total	\$ 1,703,734	\$ 8,628,908

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	
\$ -	\$ (21,586,302)		\$ (21,586,302)	
-	(867,899)		(867,899)	
-	(1,741,755)		(1,741,755)	
-	(1,989,318)		(1,989,318)	
-	(699,281)		(699,281)	
-	(2,059,286)		(2,059,286)	
-	(917,774)		(917,774)	
43,175	(3,867,255)		(3,867,255)	
-	(1,019,929)		(1,019,929)	
-	(288,525)		(288,525)	
-	(23,573)		(23,573)	
-	77,423		77,423	
-	(8,474)		(8,474)	
-	(754,195)		(754,195)	
-	(20,070,000)		(20,070,000)	
-	(2,067,456)		(2,067,456)	
43,175	(57,883,599)	\$ -	(57,883,599)	
-	-	(115,735)	(115,735)	
<u>\$ 43,175</u>	<u>(57,883,599)</u>	<u>(115,735)</u>	<u>(57,999,334)</u>	
<u>\$ -</u>				\$ 255,369
General receipts:				
Taxes:				
Property	14,586,466	-	14,586,466	-
Motor vehicle	1,511,250	-	1,511,250	-
Other taxes	1,611,653	-	1,611,653	-
Fines and licenses	202,941	-	202,941	-
State aid	19,556,527	-	19,556,527	-
State apportionment	568,927	-	568,927	-
Interest and investment income	233,955	2,732	236,687	31,018
Sale of property	1,000	-	1,000	-
Bond proceeds	25,277,662	-	25,277,662	-
Other	236,347	-	236,347	7,026
Total general receipts	<u>63,786,728</u>	<u>2,732</u>	<u>63,789,460</u>	<u>38,044</u>
Change in net position	5,903,129	(113,003)	5,790,126	293,413
Net position - August 31, 2019	<u>19,411,535</u>	<u>364,800</u>	<u>19,776,335</u>	<u>619,172</u>
Net position - August 31, 2020	<u>\$ 25,314,664</u>	<u>\$ 251,797</u>	<u>\$ 25,566,461</u>	<u>\$ 912,585</u>

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

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

August 31, 2020

	<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	\$ 5,784,654	\$ 4,048,926	\$ 2,461,486	\$ 1,489,433	\$ 6,082,275	\$ 795,443	\$ 20,662,217
Cash with County Treasurers	3,911,768	667,239	73,440	-	-	-	4,652,447
Total assets	<u>\$ 9,696,422</u>	<u>\$ 4,716,165</u>	<u>\$ 2,534,926</u>	<u>\$ 1,489,433</u>	<u>\$ 6,082,275</u>	<u>\$ 795,443</u>	<u>\$ 25,314,664</u>
FUND BALANCES							
Fund balances:							
Restricted for:							
Qualified capital purpose	\$ -	\$ -	\$ 2,534,926	\$ -	\$ -	\$ -	\$ 2,534,926
Building improvements	-	-	-	-	6,082,275	-	6,082,275
Bond payments	-	4,716,165	-	-	-	-	4,716,165
Assigned for:							
Employee benefits	-	-	-	-	-	217,639	217,639
Capital outlay	-	-	-	1,489,433	-	577,804	2,067,237
Budgetary stabilization	4,089,402	-	-	-	-	-	4,089,402
Unassigned	5,607,020	-	-	-	-	-	5,607,020
Total fund balances	<u>\$ 9,696,422</u>	<u>\$ 4,716,165</u>	<u>\$ 2,534,926</u>	<u>\$ 1,489,433</u>	<u>\$ 6,082,275</u>	<u>\$ 795,443</u>	<u>\$ 25,314,664</u>

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, 2020

	General <u>Fund</u>	Bond <u>Fund</u>	Qualified Capital Purpose <u>Fund</u>
RECEIPTS			
Taxes:			
Property	\$ 12,093,782	\$ 2,219,394	\$ 273,290
Motor vehicle	1,511,250	-	-
Homestead exemption	681,112	121,627	13,379
Property tax credit	566,064	101,082	11,119
Personal property tax credit	48,471	8,656	952
Pro-rate motor vehicle	37,027	7,005	962
Carline	8,118	1,450	160
Nameplate capacity	3,730	666	73
Fines and licenses	202,941	-	-
Tuition received	273,377	-	-
Donations	67,695	-	-
State aid and grants	24,055,934	-	-
Federal grants	2,465,951	-	97,244
Interest income	48,005	137,362	19,832
Sale of property	-	-	-
Bond proceeds	-	14,305,000	4,570,000
Premium on bonds	-	175,465	61,084
Insurance adjustments	129,659	-	-
Other	110,748	-	-
Total receipts	42,303,864	17,077,707	5,048,095
DISBURSEMENTS			
Instruction	19,726,300	-	-
Special education programs	5,490,231	-	-
Summer school	43,699	-	-
Support services:			
Pupils	652,899	-	-
SPED	1,741,755	-	-
Staff	1,989,318	-	-
General administration	699,281	-	-
School administration	2,059,286	-	-
Business	613,779	-	-
Building and grounds	3,055,466	-	-
Pupil transportation	1,114,700	-	-
Other support services	23,011	-	-
Community service operations	23,573	-	-
Categorical programs	429,490	-	-
Facilities	-	-	-
Federal programs	3,220,146	-	-
Debt service:			
Principal	-	15,285,000	4,785,000
Interest	-	1,566,237	241,396
Bond fees	-	205,244	66,573
Total disbursements	40,882,934	17,056,481	5,092,969
Excess (deficiency) of receipts over disbursements	1,420,930	21,226	(44,874)
Fund balances - August 31, 2019	8,275,492	4,694,939	2,579,800
Fund balances - August 31, 2020	\$ 9,696,422	\$ 4,716,165	\$ 2,534,926

See notes to financial statements.

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

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

August 31, 2020

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 251,797
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 251,797</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, 2020

	<u>Nutrition Fund</u>
Operating receipts:	
Nutrition sales	\$ 393,164
State sources	12,331
Federal sources	1,486,758
USDA commodities	<u>145,543</u>
Total operating receipts	<u>2,037,796</u>
 Operating disbursements:	
Salaries and employee benefits	293,545
Food and food service supplies	203,767
Contracted services	1,473,152
Other	<u>183,067</u>
Total operating disbursements	<u>2,153,531</u>
Operating disbursements in excess of receipts	(115,735)
 Nonoperating receipts:	
Interest income	<u>2,732</u>
Disbursements in excess of receipts	(113,003)
Net position - August 31, 2019	<u>364,800</u>
Net position - August 31, 2020	<u><u>\$ 251,797</u></u>

See notes to financial statements.

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

**STATEMENT OF NET POSITION - FIDUCIARY FUNDS -
MODIFIED CASH BASIS**

August 31, 2020

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 262,544
 LIABILITIES	
For the obligations of the Activity Fund	205,347
For the obligations of the Student Fee Fund	<u>57,197</u>
Total liabilities	<u>262,544</u>
 NET POSITION	 <u><u>\$ -</u></u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

August 31, 2020

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, 2020

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. These statements include the nonfiduciary financial activities of the District. 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). Fiduciary funds are not included in the government-wide financial statements.

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, 2020

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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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.

Fiduciary funds report assets held in a trustee or custodian capacity for others and therefore cannot be used to support the School District's own programs. The Activity Fund and Student Fee Fund are fiduciary funds.

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, 2020

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 and fiduciary fund 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.

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.

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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

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.

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.

Fiduciary Funds – Fiduciary fund reporting focuses on net position and changes in net position. The District’s fiduciary funds consist of the following:

Activity Fund: This fund is used to account for assets held by the District in a trustee/custodian capacity for various school organizations and activities.

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

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 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.

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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

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, 2019, upon which the 2020 levy was based was \$1,185,842,588.

The tax levy per \$100 of assessed valuation of taxable property for the year ended August 31, 2020 was as follows:

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE C – CASH AND INVESTMENTS

Cash

At August 31, 2020, the carrying value of the District's deposits was \$21,176,558 and the bank balance was \$22,418,644. 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 at Pinnacle Bank exceeded FDIC coverage by \$18,234, as of August 31, 2020. All other deposits 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, 2020 consisted of the following:

Cash on hand	\$ 650
Demand deposits	<u>21,175,908</u>
	\$ <u>21,176,558</u>

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2020, as follows:

Carrying value:	
Cash	\$ <u>21,176,558</u>

Included in the following fund financial statements captions:

Statement of Net Position – Governmental Funds:	
Cash	\$ 8,069,530
Cash restricted for qualified purposes	2,461,486
Cash restricted for building projects	6,082,275
Cash restricted for bond payments	4,048,926

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE C – CASH AND INVESTMENTS, continued

Summary of Carrying Values, continued

Statement of Net Position – Proprietary Fund:	
Cash	251,797
Statement of Net Position – Fiduciary Funds:	
Student Fee Cash	57,197
Activity Fund – Cash	<u>205,347</u>
	<u>\$ 21,176,558</u>

Component Unit

The carrying values of cash and investments for the Hastings Public Schools Foundation is made of the following at August 31, 2020:

Carrying value:	
Cash	\$ 425,660
Investments	<u>510,391</u>
	<u>\$ 936,051</u>

Investments

Investments are stated at fair value at August 31, 2020, 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	\$ 7,483	\$ 7,483	\$ -
Exchange traded and mutual funds	<u>502,908</u>	<u>475,473</u>	<u>27,435</u>
Total	<u>\$ 510,391</u>	<u>\$ 482,956</u>	<u>\$ 27,435</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 years ended August 31, 2020 are presented at fair value using Level 1 evidence.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2020. The receipts were transferred subsequent to the fiscal year ended August 31, 2020.

General Fund	\$ 3,911,768
Qualified Capital Purpose Fund	73,440
Bond Fund	<u>667,239</u>
Total cash with County Treasurers at August 31, 2020	<u>\$ 4,652,447</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 \$55,969 at August 31, 2020, with \$35,209 remaining to be claimed by employees. The remaining \$20,760 represents prior-year employee forfeitures.

NOTE F – LONG-TERM LIABILITIES

Long-term liabilities and activity in the governmental funds for the year ended August 31, 2020 were as follows:

	Balance August 31, <u>2019</u>	<u>Proceeds</u>	<u>Principal Payments</u>	Balance August 31, <u>2020</u>	Due Within One <u>Year</u>
Limited tax obligation bonds	\$ 6,780,000	\$ 4,570,000	\$ (4,785,000)	\$ 6,565,000	\$ 80,000
General obligation bonds	<u>34,260,000</u>	<u>20,305,000</u>	<u>(15,285,000)</u>	<u>39,280,000</u>	<u>815,000</u>
Total long-term liabilities	<u>\$ 41,040,000</u>	<u>\$ 24,875,000</u>	<u>\$ (20,070,000)</u>	<u>\$ 45,845,000</u>	<u>\$ 895,000</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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

Limited Tax Obligation Bonds - 2015

Issuer: Adams County School District No. 18
 Purpose: Refunding the Series 2010A Build America Bonds
 Amount: \$5,235,000
 Dated: February 12, 2015
 Interest Rate: 2.00 – 3.00%
 Principal Due: December 1 commencing 2015 to 2035
 Interest Due: December 1 and June 1 commencing 2015 to 2035

During the year August 31, 2020, the School District used the proceeds from the 2020 Limited Tax Refunding Bonds to call the remaining principal of \$4,785,000 and accrued interest.

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>	<u>-----December 1----- Principal</u>	<u>Interest</u>	<u>---June 1--- Interest</u>	<u>Est. Federal Subsidy</u>	<u>Total Payments</u>	<u>Principal Balance</u>
							\$ 1,995,000
2020-2021		\$ -	\$ 55,022	\$ 55,022	\$ (97,244)	\$ 12,800	1,995,000
2021-2022		-	55,022	55,022	(97,244)	12,800	1,995,000
2022-2023		-	55,022	55,022	(97,244)	12,800	1,995,000
2023-2024		-	55,022	55,022	(97,244)	12,800	1,995,000
2024-2025		-	55,022	55,022	(97,244)	12,800	1,995,000
2025-2026		-	55,022	55,022	(97,244)	12,800	1,995,000
2026-2027		-	55,022	55,022	(97,244)	12,800	1,995,000
2027-2028		-	55,022	55,022	(97,244)	12,800	1,995,000
2028-2029	5.52%	1,995,000	55,022	-	(48,622)	2,001,400	-
		<u>\$ 1,995,000</u>	<u>\$ 495,198</u>	<u>\$ 440,176</u>	<u>\$ (826,574)</u>	<u>\$ 2,103,800</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

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>
						\$ 4,570,000
2020-2021	2.00%	\$ 80,000	\$ 43,923	\$ 44,900	\$ 168,823	4,490,000
2021-2022	2.00%	185,000	44,900	43,050	272,950	4,305,000
2022-2023	2.00%	190,000	43,050	41,150	274,200	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>\$ 4,570,000</u>	<u>\$ 463,723</u>	<u>\$ 419,800</u>	<u>\$ 5,453,523</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2013

Issuer: Adams County School District No. 18
Purpose: Refunding the Series 2006 bonds
Amount: \$7,155,000
Dated: January 10, 2013
Interest Rate: 0.300 - 2.625%
Principal Due: December 15 commencing 2013 to 2031
Interest Due: December 15 and June 15 commencing 2013 to 2031

During the year August 31, 2020, the School District used the proceeds from the 2020 General Obligation Refunding Bonds to call the remaining principal of \$6,565,000 and accrued interest.

General Obligation Bonds – 2015

Issuer: Adams County School District No. 18
Purpose: District construction project
Dated: August 4, 2015
Interest Rate: 4.0 - 4.5%
Principal Due: December 15 commencing 2032 to 2044
Interest Due: December 15 and June 15 commencing 2016 to 2044

During the year August 31, 2020, the School District used the proceeds from the 2019B General Obligation Refunding Bonds to call the remaining principal of \$7,500,000 and accrued interest.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation 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>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	Total <u>Payments</u>	Principal <u>Balance</u>
						\$ 6,435,000
2020-2021	2.000%	\$ 25,000	\$ 60,074	\$ 62,255	\$ 147,329	6,410,000
2021-2022	2.000%	75,000	62,255	61,505	198,760	6,335,000
2022-2023	2.000%	80,000	61,505	60,705	202,210	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	2.000%	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>\$ 6,435,000</u>	<u>\$ 591,129</u>	<u>\$ 531,055</u>	<u>\$ 7,557,184</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2019B

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2015 bonds

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>June 15</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 7,700,000
2020-2021	2.23%	\$ 80,000	\$ 120,587	\$ 119,695	\$ 320,282	7,620,000
2021-2022	2.23%	80,000	119,695	118,802	318,497	7,540,000
2022-2023	2.23%	85,000	118,802	117,854	321,656	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>\$ 7,700,000</u>	<u>\$ 2,028,361</u>	<u>\$ 1,907,774</u>	<u>\$ 11,636,135</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2017

Issuer: Adams County School District No. 18

Purpose: District construction project

Dated: January 31, 2017

Interest Rate: 4.0 - 4.5%

Principal Due: December 15 commencing 2032 to 2044

Interest Due: December 15 and June 15 commencing 2017 to 2044

A schedule of the remaining bond principal and interest attributable to the 2017 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>			
		\$ -	\$ 118,312	\$ 118,313	\$ 236,625	\$ 5,500,000
2020-2021		-	118,312	118,313	236,625	5,500,000
2021-2022		-	118,312	118,313	236,625	5,500,000
2022-2023		-	118,312	118,313	236,625	5,500,000
2023-2024		-	118,312	118,313	236,625	5,500,000
2024-2025		-	118,312	118,313	236,625	5,500,000
2025-2026		-	118,312	118,313	236,625	5,500,000
2026-2027		-	118,312	118,313	236,625	5,500,000
2027-2028		-	118,312	118,313	236,625	5,500,000
2028-2029		-	118,312	118,313	236,625	5,500,000
2029-2030		-	118,312	118,313	236,625	5,500,000
2030-2031		-	118,312	118,313	236,625	5,500,000
2031-2032		-	118,312	118,313	236,625	5,500,000
2032-2033	4.00%	325,000	118,312	111,813	555,125	5,175,000
2033-2034	4.00%	340,000	111,812	105,013	556,825	4,835,000
2034-2035	4.00%	355,000	105,012	97,913	557,925	4,480,000
2035-2036	4.00%	370,000	97,912	90,513	558,425	4,110,000
2036-2037	4.00%	385,000	90,512	82,813	558,325	3,725,000
2037-2038	4.00%	400,000	82,812	74,813	557,625	3,325,000
2038-2039	4.50%	415,000	74,812	65,475	555,287	2,910,000
2039-2040	4.50%	435,000	65,475	55,688	556,163	2,475,000
2040-2041	4.50%	455,000	55,687	45,450	556,137	2,020,000
2041-2042	4.50%	470,000	45,450	34,875	550,325	1,550,000
2042-2043	4.50%	495,000	34,875	23,738	553,613	1,055,000
2043-2044	4.50%	515,000	23,737	12,150	550,887	540,000
2044-2045	4.50%	540,000	12,150	-	552,150	-
		<u>\$ 5,500,000</u>	<u>\$ 2,338,302</u>	<u>\$ 2,220,010</u>	<u>\$ 10,058,312</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

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

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</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 13,645,000
2020-2021	5.00%	\$ 710,000	\$ 296,950	\$ 279,200	\$ 1,286,150	12,935,000
2021-2022	5.00%	740,000	279,200	260,700	1,279,900	12,195,000
2022-2023	5.00%	780,000	260,700	241,200	1,281,900	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>\$ 13,645,000</u>	<u>\$ 3,654,400</u>	<u>\$ 3,357,450</u>	<u>\$ 20,656,850</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: District construction project

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>
						\$ 6,000,000
2020-2021		\$ -	\$ -	\$ 100,785	\$ 100,785	6,000,000
2021-2022	2.000%	210,000	58,145	56,045	324,190	5,790,000
2022-2023	2.000%	255,000	56,045	53,495	364,540	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>\$ 6,000,000</u>	<u>\$ 669,980</u>	<u>\$ 712,620</u>	<u>\$ 7,382,600</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE F – LONG-TERM LIABILITIES, continued

Long-term debt service requirements at August 31, 2020 are:

Year Ended	Other Debt			
	<u>August 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Subsidy</u>
2021	\$ 895,000	\$ 1,475,038	\$ (97,244)	\$ 2,272,794
2022	1,290,000	1,450,966	(97,244)	2,643,722
2023	1,390,000	1,401,175	(97,244)	2,693,931
2024	1,455,000	1,348,604	(97,244)	2,706,360
2025	1,510,000	1,293,633	(97,244)	2,706,389
2026-2030	10,605,000	5,553,722	(340,354)	15,818,368
2031-2035	10,415,000	4,118,549	-	14,533,549
2036-2040	10,255,000	2,464,905	-	12,719,905
2041-2045	8,030,000	723,386	-	8,753,386
	<u>\$45,845,000</u>	<u>\$19,829,978</u>	<u>\$ (826,574)</u>	<u>\$ 64,848,404</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.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE G – PENSION PLAN, continued

Plan Description, continued

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, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

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, 2020, the District's total payroll for all employees was \$25,961,037. Total covered payroll was \$25,254,183. 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, 2018, to June 30, 2019 (and from July 1, 2019 through August 31, 2020). 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, 2020, was \$2,520,611.

Pension Liabilities

At June 30, 2019 the District had a liability of \$12,886,658 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The NPERs School Plan was 90.91% funded as of June 30, 2019 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, 2019, the District's proportion was 1.278085 percent, which was a decrease of 0.000794 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$2,928,349.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.75 percent
Salary increases, including wage inflation	3.50-8.50 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% 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	7.50 percent

The School Plan’s pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for female), projected generationally with MP-2015.

The School Plan’s post-retirement rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males; under 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan’s disability mortality rates were based on the RP-2017 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, 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, 2015. The experience study report is dated November 17, 2016.

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE G – PENSION PLAN, continued

Actuarial Assumptions, continued

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, 2019, (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*
Large Cap US Equity	26.1%	5.83%
Small Cap US Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2019, was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. 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 2118.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

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 7.5 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 (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	6.5%	\$ 32,505,004
Current discount rate	7.5%	\$ 12,886,658
1% increase	8.5%	\$ (3,308,326)

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, 2020

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, 2020 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, 2020, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Five Points Bank	\$ 8,571,198
Nebraska Liquid Assets Fund	12,359,026
Pinnacle Bank	245,424
Wells Fargo Bank	<u>260</u>
	<u>\$ 21,175,908</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, 2020.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE I – LEASE COMMITMENTS

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

Rent expense was \$125,888 for the year ended August 31, 2020.

The School District has the following lease commitments:

Years ending August 31:	
2021	\$ 125,888
2022	125,888
2023	125,888
2024	<u>115,397</u>
	<u>\$ 493,061</u>

NOTE J – 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, 2020 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$268,680

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2020

NOTE K – COMMITMENTS

At August 31, 2020, the District has remaining contractual commitments of \$345,680 on the Morton elementary renovation engineering. The project is expected to be completed in late 2020. The District also has a remaining commitment of \$75,571 on the Hawthorne HVAC project that is expected to be completed in November 2020.

NOTE L – CONTINGENCIES

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen worldwide. While the disruption this pandemic is causing is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the financial impact to the District that could occur as a result of this issue is unknown and cannot be reasonably estimated at this time.

NOTE M – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 5, 2020, 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, 2020**

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS				
Local receipts:				
1110	Property	\$ 13,148,623	\$ 12,093,782	\$ (1,054,841)
1115	Carline	10,000	8,118	(1,882)
1125	Motor vehicle	1,100,000	1,511,250	411,250
1323-1335	Tuition	230,000	273,377	43,377
1510	Interest	50,000	48,005	(1,995)
1910	Rental of facilities	-	4,060	4,060
1911	Local license fees	20,000	17,028	(2,972)
1920	Donations	100,000	65,312	(34,688)
1921	Police court fines	-	2,712	2,712
1925	Categorical grants	29,000	2,383	(26,617)
1990	Other revenue	30,000	46,688	16,688
	Total local receipts	<u>14,717,623</u>	<u>14,072,715</u>	<u>(644,908)</u>
County receipts:				
2110	Fines and licenses	180,000	183,201	3,201
State receipts:				
3110	State aid and grants	19,556,527	19,556,526	(1)
3120	Special education program	3,000,000	3,121,173	121,173
3125	Special education transportation	100,000	94,771	(5,229)
3130	Homestead exemption	-	681,112	681,112
3131	Property tax credit	-	566,064	566,064
3132	Personal property tax credit	-	48,471	48,471
3133	Nameplate capacity	-	3,730	3,730
3155	Textbook loan	25,000	9,174	(15,826)
3165-3166	Flex funding	25,000	206,348	181,348
3180	Pro-rate motor vehicle	30,000	37,027	7,027
3400	State apportionment	475,000	568,927	93,927
3535	Payments for high ability	25,000	20,421	(4,579)
3541	Early childhood	310,000	453,952	143,952
3590	Other state receipts	10,000	24,642	14,642
	Total state receipts:	<u>23,556,527</u>	<u>25,392,338</u>	<u>1,835,811</u>
4000	Federal grants	<u>2,966,669</u>	<u>2,465,951</u>	<u>(500,718)</u>
Non-revenue receipts:				
5300	Insurance adjustments	-	129,659	129,659
5690	Other non-revenue receipts	100,000	60,000	(40,000)
	Total other receipts	<u>100,000</u>	<u>189,659</u>	<u>89,659</u>
	Total receipts	<u>41,520,819</u>	<u>42,303,864</u>	<u>783,045</u>
DISBURSEMENTS				
1100	Instructional services	20,254,950	19,726,300	(528,650)
1200	Special education	6,317,430	5,490,231	(827,199)
1300	Summer school	-	43,699	43,699
Support services:				
2100	Pupil	730,000	652,899	(77,101)
2141-2183	SPED	2,070,000	1,741,755	(328,245)
2200	Staff	2,000,000	1,989,318	(10,682)
2300	General administration	1,470,085	699,281	(770,804)
2400	School administration	2,128,000	2,059,286	(68,714)
2500	Business	1,084,590	613,779	(470,811)
2600	Building and grounds	3,690,000	3,055,466	(634,534)
2700	Pupil transportation	1,300,000	1,114,700	(185,300)
2900	Other support services	-	23,011	23,011
3300	Community service operations	242,764	23,573	(219,191)
3500	State categorical programs	703,000	429,490	(273,510)
6000	Federal programs	2,470,000	3,220,146	750,146
8000	Transfer to Activity Fund	60,000	-	(60,000)
	Total disbursements	<u>44,520,819</u>	<u>40,882,934</u>	<u>(3,637,885)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		<u>\$ (3,000,000)</u>	<u>1,420,930</u>	<u>\$ 4,420,930</u>
Fund balances - August 31, 2019			8,275,492	
Fund balances - August 31, 2020			<u>\$ 9,696,422</u>	
Composition of fund balance:			<u>8/31/2019</u>	<u>8/31/2020</u>
Cash			\$ 4,992,029	\$ 5,784,654
County treasurer cash			3,283,463	3,911,768
Total fund balance			<u>\$ 8,275,492</u>	<u>\$ 9,696,422</u>

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

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2020

Function Code	Budget (Original)	Budget (Amended and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS				
Local receipts:				
1110	\$ 2,347,969	\$ 2,347,969	\$ 2,219,394	\$ (128,575)
1115	2,225	2,225	1,450	(775)
1510	50,000	50,000	137,362	87,362
	<u>2,400,194</u>	<u>2,400,194</u>	<u>2,358,206</u>	<u>(41,988)</u>
State receipts:				
3130	-	-	121,627	121,627
3131	-	-	101,082	101,082
3132	-	-	8,656	8,656
3133	800	800	666	(134)
3180	7,000	7,000	7,005	5
	<u>7,800</u>	<u>7,800</u>	<u>239,036</u>	<u>231,236</u>
Non-revenue receipts:				
5101	-	15,000,000	14,305,000	(695,000)
5120	-	-	175,465	175,465
	<u>-</u>	<u>15,000,000</u>	<u>14,480,465</u>	<u>(519,535)</u>
	2,407,994	17,407,994	17,077,707	(330,287)
DISBURSEMENTS				
5000	1,215,000	16,215,000	15,285,000	(930,000)
5000	3,305,000	3,305,000	1,566,237	(1,738,763)
5000	3,000	3,000	205,244	202,244
	<u>4,523,000</u>	<u>19,523,000</u>	<u>17,056,481</u>	<u>(2,466,519)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS				
	<u>\$ (2,115,006)</u>	<u>\$ (2,115,006)</u>	21,226	<u>\$ 2,136,232</u>
Fund balances - August 31, 2019			<u>4,694,939</u>	
Fund balances - August 31, 2020			<u>\$ 4,716,165</u>	
Composition of fund balance:			<u>8/31/2019</u>	<u>8/31/2020</u>
Cash			\$ 3,980,295	\$ 4,048,926
County treasurer cash			714,644	667,239
Total fund balance			<u>\$ 4,694,939</u>	<u>\$ 4,716,165</u>

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

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

Year ended August 31, 2020

<u>Function Code</u>	<u>Budget (Original)</u>	<u>Budget (Amended and Final)</u>	<u>Actual</u>	<u>Variances - Actual Over (Under) Final Budget</u>
RECEIPTS				
Local receipts:				
1110	\$ 258,276	\$ 258,276	\$ 273,290	\$ 15,014
1115	500	500	160	(340)
1510	20,000	20,000	19,832	(168)
	<u>278,776</u>	<u>278,776</u>	<u>293,282</u>	<u>14,506</u>
State receipts:				
3130	-	-	13,379	13,379
3131	-	-	11,119	11,119
3132	-	-	952	952
3133	-	-	73	73
3180	1,500	1,500	962	(538)
	<u>1,500</u>	<u>1,500</u>	<u>26,485</u>	<u>24,985</u>
4000	50,000	50,000	97,244	47,244
Non-revenue receipts:				
5101	-	6,000,000	4,570,000	(1,430,000)
5120	-	-	61,084	61,084
	<u>-</u>	<u>6,000,000</u>	<u>4,631,084</u>	<u>(1,368,916)</u>
	330,276	6,330,276	5,048,095	(1,282,181)
DISBURSEMENTS				
4700	1,000,000	1,000,000	-	(1,000,000)
5000	900,000	6,900,000	4,785,000	(2,115,000)
5000	1,025,000	1,025,000	241,396	(783,604)
5000	1,500	1,500	66,573	65,073
	<u>2,926,500</u>	<u>8,926,500</u>	<u>5,092,969</u>	<u>(3,833,531)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS				
	<u>\$ (2,596,224)</u>	<u>\$ (2,596,224)</u>	(44,874)	<u>\$ 2,551,350</u>
Fund balances - August 31, 2019			<u>2,579,800</u>	
Fund balances - August 31, 2020			<u>\$ 2,534,926</u>	
Composition of fund balance:			<u>8/31/2019</u>	<u>8/31/2020</u>
Cash			\$ 2,424,957	\$ 2,461,486
County treasurer cash			154,843	73,440
Total fund balance			<u>\$ 2,579,800</u>	<u>\$ 2,534,926</u>

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

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2020

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
Local receipts:			
1510	Interest income	\$ -	\$ 20,268
1925	Categorical grants	-	43,175
1990	Interlocal agreement	1,000,000	29,233
	Total receipts	1,000,000	1,092,676
DISBURSEMENTS			
2100	Support services - pupil	-	215,000
2500	Business	1,500	303,995
2600	Building and grounds	3,699,341	(1,834,380)
	Total disbursements	3,700,841	(1,316,885)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	\$ (2,700,841)	(1,291,280)
	Fund balances - August 31, 2019	2,780,713	
	Fund balances - August 31, 2020	\$ 1,489,433	
Composition of fund balance:		<u>8/31/2019</u>	<u>8/31/2020</u>
	Cash	\$ 2,780,713	\$ 1,489,433
	County treasurer cash	-	-
	Total fund balance	\$ 2,780,713	\$ 1,489,433

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

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2020

Function Code	Budget (Original)	Budget (Amended and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS				
Local receipts:				
1510	Interest	\$ -	\$ -	\$ 209
			209	209
Non-revenue receipts:				
5000	Bond proceeds	-	5,000,000	6,000,000
5120	Premium on bonds	-	-	166,113
5320	Sale of property	-	-	1,000
	Total other receipts	<u>-</u>	<u>5,000,000</u>	<u>6,167,113</u>
	Total receipts	-	5,000,000	6,167,322
			6,167,322	1,167,322
DISBURSEMENTS				
2600	Building and grounds	-	-	19,236
4900	Facilities	55,043	5,055,043	8,474
5000	Bond fees	-	-	85,250
	Total disbursements	<u>55,043</u>	<u>5,055,043</u>	<u>112,960</u>
			112,960	(4,942,083)
RECEIPTS OVER (UNDER) DISBURSEMENTS				
	<u>\$ (55,043)</u>	<u>\$ (55,043)</u>	6,054,362	<u>\$ 6,109,405</u>
Fund balances - August 31, 2019			<u>27,913</u>	
Fund balances - August 31, 2020			<u>\$ 6,082,275</u>	
Composition of fund balance:			<u>8/31/2019</u>	<u>8/31/2020</u>
Cash			\$ 27,913	\$ 6,082,275
County treasurer cash			-	-
Total fund balance			<u>\$ 27,913</u>	<u>\$ 6,082,275</u>

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

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

August 31, 2020

	Depreciation <u>Fund</u>	Employee Benefits <u>Fund</u>	Total Other Governmental <u>Funds</u>
ASSETS			
Cash	\$ 577,804	\$ 217,639	\$ 795,443
Cash with County Treasurers	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>\$ 577,804</u></u>	<u><u>\$ 217,639</u></u>	<u><u>\$ 795,443</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities	\$ -	\$ -	\$ -
Fund balances:			
Assigned for:			
Capital outlay	577,804	-	577,804
Employee benefits	<u>-</u>	<u>217,639</u>	<u>217,639</u>
Total fund balances	<u><u>577,804</u></u>	<u><u>217,639</u></u>	<u><u>795,443</u></u>
Total liabilities and fund balances	<u><u>\$ 577,804</u></u>	<u><u>\$ 217,639</u></u>	<u><u>\$ 795,443</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, 2020

	Depreciation <u>Fund</u>	Employee Benefits <u>Fund</u>	Total Other Governmental <u>Funds</u>
RECEIPTS			
Interest income	\$ 6,654	\$ 1,625	\$ 8,279
DISBURSEMENTS			
Support services			
Other support services	<u>264,312</u>	<u>1,202</u>	<u>265,514</u>
Receipts over (under) disbursements	(257,658)	423	(257,235)
Fund balances - August 31, 2019	<u>835,462</u>	<u>217,216</u>	<u>1,052,678</u>
Fund balances - August 31, 2020	<u><u>\$ 577,804</u></u>	<u><u>\$ 217,639</u></u>	<u><u>\$ 795,443</u></u>

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

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

Year ended August 31, 2020

	<u>Beginning</u> <u>Balance</u>	<u>Receipts and</u> <u>Transfers In</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
<u>Senior High:</u>				
Activity Subsidy-SH	\$ 37,297	\$ -	\$ 36,412	\$ 885
Athletic Admin & Dues	125,503	-	125,503	-
Athletic Training	(8,482)	12,694	4,212	-
Baseball	(24,895)	27,241	2,346	-
Boys Basketball	(6,523)	19,028	12,505	-
Girls Basketball	(6,106)	14,953	8,847	-
Cross Country	(7,279)	8,564	1,385	(100)
Football	(16,393)	40,061	26,668	(3,000)
Golf	(16,204)	21,331	4,840	287
Soccer	(22,904)	23,623	719	-
Softball	(10,406)	22,074	12,153	(485)
Swimming	(1,858)	10,360	8,502	-
Tennis	(8,107)	10,545	2,518	(80)
Track	(23,718)	30,170	6,452	-
Volleyball	(10,978)	20,790	10,997	(1,185)
Wrestling	(9,225)	21,279	12,054	-
Baseball Fund	13,341	7,048	10,633	9,756
Boys BB Fund	663	12,001	9,399	3,265
Cross Country Fund	3,278	1,528	1,585	3,221
Girls BB Fund	457	5,767	5,544	680
FB Fund	(1,361)	11,387	19,822	(9,796)
Boys Golf Fund	(51)	986	891	44
Girls Golf Fund	1,030	752	713	1,069
Misc Fund Drive	50,666	21,191	55,335	16,522
Boys Soccer Fund	4,423	1,312	2,608	3,127
Girls Soccer Fund	(1,127)	13,070	7,205	4,738
Softball Fund	2,730	8,273	5,144	5,859
Swimming Fund	4,754	5,013	5,330	4,437
Tennis Fund	1,123	300	166	1,257
Track Fund - Boys	(497)	389	-	(108)
Track Fund - Girls	1,321	-	760	561
Volleyball Fund	4,471	8,599	8,135	4,935
Wrestling Fund	2,581	7,231	7,943	1,869
Female Ath Summer Tr	3,929	-	3,929	-
Anime (Open 11-15)	(333)	333	-	-
Art Club	70	-	-	70

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

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

Year ended August 31, 2020

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High, continued:</u>				
Life Mgmt	164	-	98	66
Debate Club	1,910	5,231	6,228	913
DECA	5,899	15,181	16,186	4,894
Drama Club	1,076	5,129	6,151	54
FCS Embroidery	1,444	-	-	1,444
Fellowship of Christian Athletes	819	812	389	1,242
French ISE	5,392	5,724	3,102	8,014
German ISE	7	487	597	(103)
History Club	(1,919)	1,799	-	(120)
Key Club	1,623	-	144	1,479
Multicultural Club	872	-	200	672
Publications	2,357	-	-	2,357
Science Club	902	959	682	1,179
Skills USA	(6,705)	17,284	10,579	-
Spanish ISE	7,472	-	2,686	4,786
Speakers Club	195	159	-	354
Spirit Set (Cheerleader)	(24,001)	11,639	9,469	(21,831)
Tigerettes	(3,754)	18,350	21,435	(6,839)
Faculty Fund	140	-	140	-
Jr/Sr Prom	5,177	-	5,459	(282)
Misc Unclassified	15,345	-	15,345	-
Sales Tax/Interest	148	98	335	(89)
State Softball	7,835	5,871	5,472	8,234
Debate/Speech	(60,397)	70,653	10,723	(467)
Future Prob Solvers	(483)	-	168	(651)
National Honor Society	312	-	-	312
Activity Leadership	1,739	-	-	1,739
Student Council	6,556	3,914	3,453	7,017
Theatre Patrons	(8,429)	8,429	-	-
Band/Vocal Music	(94,250)	110,944	16,144	550
Madrigal	(25,390)	31,526	6,136	-
Show Choir	(13,587)	40,831	27,244	-
Plays/Musical	(36,224)	39,115	2,891	-
Renaissance	484	-	484	-
Tiger Annual	(38,232)	7,975	20,237	(50,494)
Tiger Cub	2,393	1,804	931	3,266
Rewards - PBIS	433	290	432	291
Athletic Boosters	(699)	24,014	28,206	(4,891)
Total Senior High	<u>\$ (162,186)</u>	<u>\$ 816,111</u>	<u>\$ 643,001</u>	<u>\$ 10,924</u>

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

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

Year ended August 31, 2020

	<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	3,872	16,654	16,501	4,025
Vocal Music	1,126	1,720	2,124	722
Show Choir	231	3,709	4,524	(584)
Team 6A	397	60	-	457
Team 6B	(9)	333	81	243
Team 7A	(882)	238	426	(1,070)
Team 7B	(45)	600	180	375
Team 8A	1,022	253	-	1,275
Team 8B	1,593	95	-	1,688
Band	683	1,313	1,654	342
Crisis	6,901	236	233	6,904
Garden	684	272	3,483	(2,527)
Book Club	113	270	-	383
Girls Group	1,193	-	162	1,031
Girls Fitness Club	-	284	181	103
Glow Run	4,731	1,750	447	6,034
HAT Club	-	294	-	294
Boys Club	1,125	-	-	1,125
Annuals	1,307	4,703	5,007	1,003
Art Club	20	-	-	20
Skills USA	170	893	548	515
Peer Helpers	1,024	1,238	1,621	641
Poetry Club	658	584	649	593
Chess Club	-	572	294	278
Fund Raiser	45,014	31,343	47,458	28,899
Science Club	360	220	256	324
Box Tops	3,706	546	-	4,252
Food To Go	(2,267)	1,000	1,975	(3,242)
Snacks	(647)	2,261	1,677	(63)
HMS FACS	2,648	1,768	965	3,451
Pop	493	188	255	426
Rewards (DeTour)	1,181	1,472	745	1,908
HART	299	-	-	299
Santa Bucks	1,519	2,178	2,220	1,477
Voc Tech	9,797	2,535	899	11,433
Weight Room	484	-	-	484
Drama	1,358	139	351	1,146
Food Pantry	1,770	4,871	3,896	2,745
Student Wellness	222	639	145	716
Total Middle School	\$ 91,651	\$ 85,231	\$ 98,957	\$ 77,925

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

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

Year ended August 31, 2020

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>District Wide</u>				
Hi-Ability Learners	\$ 100	\$ -	\$ -	\$ 100
Lunch Room Water	51	-	-	51
Activity Subsidy-Adm	146,591	-	146,591	-
Instrument Rental	25,017	15,328	31,654	8,691
Computer fees	29,710	-	-	29,710
Secretary's Office Account	24,401	2,423	1,709	25,115
Total District Wide	<u>\$ 225,870</u>	<u>\$ 17,751</u>	<u>\$ 179,954</u>	<u>\$ 63,667</u>
<u>Alcott Elementary</u>				
Activities	\$ 4,211	\$ 2,125	\$ 1,411	\$ 4,925
Student Council	14,730	3,080	3,337	14,473
Total Alcott Elementary	<u>\$ 18,941</u>	<u>\$ 5,205</u>	<u>\$ 4,748</u>	<u>\$ 19,398</u>
<u>Hawthorne Elementary</u>				
Student Activities	\$ 1,307	\$ 229	\$ 152	\$ 1,384
Student Council	3,264	1,201	264	4,201
Total Hawthorne Elementary	<u>\$ 4,571</u>	<u>\$ 1,430</u>	<u>\$ 416</u>	<u>\$ 5,585</u>
<u>Lincoln Elementary</u>				
Student Council	\$ 146	\$ -	\$ 18	\$ 128
Student Activities	17,901	11,207	9,071	20,037
Walking Trail	2,500	-	-	2,500
Total Lincoln Elementary	<u>\$ 20,547</u>	<u>\$ 11,207</u>	<u>\$ 9,089</u>	<u>\$ 22,665</u>
<u>Longfellow Elementary</u>				
Student Activities	\$ 670	\$ 2,321	\$ 2,038	\$ 953
Student Supplies	713	-	-	713
Water Fund	135	-	-	135
Total Longfellow Elementary	<u>\$ 1,518</u>	<u>\$ 2,321</u>	<u>\$ 2,038</u>	<u>\$ 1,801</u>
<u>Watson Elementary:</u>				
Student Activities	\$ 2,206	\$ 2,095	\$ 1,257	\$ 3,044
Wellness Group	195	1,057	914	338
Total Watson Elementary	<u>\$ 2,401</u>	<u>\$ 3,152</u>	<u>\$ 2,171</u>	<u>\$ 3,382</u>
TOTAL ACTIVITY FUND	<u>\$ 203,313</u>	<u>\$ 942,408</u>	<u>\$ 940,374</u>	<u>\$ 205,347</u>

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

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

Year ended August 31, 2020

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Tickets	\$ 212	\$ 4,735	\$ -	\$ 4,947
Voc Arts - Indust Tech	(48,363)	68,275	19,188	724
Art	3,436	-	6,079	(2,643)
Fam/Consum/Science	(2,623)	4,372	1,713	36
Auto Tech	6,652	-	6,652	-
Building Trades	1,374	-	1,374	-
Student Fines	11,353	-	11,121	232
Total District Wide	<u>\$ (27,959)</u>	<u>\$ 77,382</u>	<u>\$ 46,127</u>	<u>\$ 3,296</u>
<u>Middle School:</u>				
Activity Admin	\$ 29,219	\$ 21,420	\$ 20,000	\$ 30,639
Cross Country	565	160	385	340
Wrestling	499	-	828	(329)
Trindle - Football/Track	827	-	827	-
Total Middle School	<u>\$ 31,110</u>	<u>\$ 21,580</u>	<u>\$ 22,040</u>	<u>\$ 30,650</u>
<u>District Wide:</u>				
Computer Fees	<u>\$ 14,527</u>	<u>\$ 14,425</u>	<u>\$ 5,701</u>	<u>\$ 23,251</u>
 TOTAL STUDENT FEE FUND	 <u>\$ 17,678</u>	 <u>\$ 113,387</u>	 <u>\$ 73,868</u>	 <u>\$ 57,197</u>

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

**STATEMENTS OF ACCOUNTS WITH COUNTY TREASURER -
ALL FUNDS**

**Year ended August 31, 2020
(Unaudited)**

	<u>Adams County</u>			<u>Total</u>
	<u>General Fund</u>	<u>Bond Fund</u>	<u>Qualified Capital Purpose Fund</u>	
Fund Balance - August 31, 2019	\$ 3,283,463	\$ 714,644	\$ 154,843	\$ 4,152,950
Receipts:				
Local property taxes	12,162,128	2,229,809	273,560	14,665,497
Motor vehicle taxes	1,511,250	-	-	1,511,250
Carline	8,118	1,450	160	9,728
Pro-rate motor vehicle	37,027	7,005	962	44,994
Homestead exemption	681,112	121,627	13,379	816,118
Property tax credit	566,064	101,082	11,119	678,265
Personal property tax credit	48,471	8,656	952	58,079
Nameplate capacity	3,730	666	73	4,469
Interest	53,795	12,004	2,490	68,289
Payments in lieu of taxes	18	-	-	18
Fines and licenses	183,202	-	-	183,202
Total receipts	<u>15,254,915</u>	<u>2,482,299</u>	<u>302,695</u>	<u>18,039,909</u>
Total funds available	18,538,378	3,196,943	457,538	22,192,859
Disbursements:				
To School District	14,504,451	2,507,286	381,338	17,393,075
Treasurers' fees	122,159	22,418	2,760	147,337
Total disbursements	<u>14,626,610</u>	<u>2,529,704</u>	<u>384,098</u>	<u>17,540,412</u>
Fund Balance - August 31, 2020	<u>\$ 3,911,768</u>	<u>\$ 667,239</u>	<u>\$ 73,440</u>	<u>\$ 4,652,447</u>

SINGLE AUDIT REPORTS

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended August 31, 2020

<u>Federal Grantor and Program Title</u>	<u>Federal CFDA 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	84.173	01-0018-000	\$ 10,870 *
Special Education - Preschool Grants	84.027	01-0018-000	941,818 *
Total Special Education (IDEA) Cluster			<u>952,688</u>
Title I Grants to Local Educational Agencies	84.010	01-0018-000	1,182,536 *
Career and Technical Education - Basic Grants to States	84.048	01-0018-000	34,669
Education for Homeless Children and Youth	84.196	01-0018-000	22,473
Student Support and Academic Enrichment Program	84.424	01-0018-000	81,263
CARES Act - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	01-0018-000	524,602 *
Improving Teacher Quality State Grants	84.367	01-0018-000	128,223
English Language Acquisition State Grants	84.365	01-0018-000	20,411
Total Passed Through Nebraska Department of Education			<u>2,946,865</u>
Total Department of Education			2,946,865
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	01-0018-000	230,759
National School Lunch Program	10.555	01-0018-000	766,537
Summer Food Service Program for Children	10.559	01-0018-000	473,574
Total Child Nutrition Cluster Passed Through Nebraska Department of Education			<u>1,470,870</u>
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program	10.555	47-6001013	145,543
Total Child Nutrition Cluster			<u>1,616,413</u>
Passed Through Nebraska Department of Education:			
Child Nutrition Discretionary Grants	10.579	01-0018-000	24,495
Fresh Fruit and Vegetable Program	10.582	01-0018-000	15,888
Total Department of Agriculture			<u>1,656,796</u>
<u>Department of Health and Human Services</u>			
Passed Through Nebraska Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778	47-6001013	148,935
Total Expenditures of Federal Awards			<u><u>\$ 4,752,596</u></u>

*Major Programs

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2020

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 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, 2020, 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 5, 2020. 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.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hastings Public School District No. 18’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

1203 W 2nd Street
P.O. Box 1407
Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

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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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hastings Public School District No. 18's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters, described in the accompanying schedule of findings and questioned costs as 2020-001 that is required to be reported under *Government Auditing Standards*.

Hastings Public School District No. 18's Response to Findings

Hastings Public School District No. 18's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Hastings Public School District No. 18's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

AMGL, PC.

Grand Island, Nebraska
November 5, 2020

**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

SHAREHOLDERS:

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Report on Compliance for 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, 2020. 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.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Hastings Public School District No. 18’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Hastings Public School District No. 18’s compliance.

1203 W 2nd Street
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Grand Island, NE 68802
P 308-381-1810
F 308-381-4824
EMAIL cpa@gicpas.com

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Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control over Compliance

Management of Hastings Public School District No. 18 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, PC.

Grand Island, Nebraska
November 5, 2020

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2020

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, 2020 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 disclosed one instance 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: Special Education Cluster (#84.027 – Special Education – Preschool Grants and #84.173 – Special Education – Grants to States), #84.010 – Title I Grants to Local Education Agencies and #84.425D – CARES Act – Elementary and Secondary School Emergency Relief Fund (ESSER).
 - (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

Year ended August 31, 2020

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

2020-001 FDIC Coverage

Condition: District deposits with Pinnacle Bank exceeded FDIC coverage by \$18,234 at August 31, 2020.

Criteria: All deposits are required to be collateralized with a combination of FDIC coverage and pledged securities in accordance with Nebraska State Statute.

Cause: Deposits were not monitored for collateralization.

Effect: All deposits were not collateralized.

Recommendation: All deposits should be collateralized.

Views of Responsible Officials and Planned Corrective Actions: The District will request additional securities in order to ensure all deposits are collateralized.

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, 2020

Findings for the year ended August 31, 2019:

None

GOOD NEWS

1. Congratulations to Senior High student, Mekenzie Miller who was selected to participate in the 2020 Nebraska All-State Band.
2. Congratulations to Senior High student, Grace Michalek who was selected to participate in the 2020 Nebraska All-State Orchestra
3. Congratulations to the following Senior High students who were selected to participate in the 2020 Nebraska All-State Choir:

Angela Amaya, Calan Brant, Quinlan Braun, Hannah Gammill, Erika Nielsen, Hannah Reynolds
4. Hastings Public Schools received a check from ALLO Communications in the amount of \$8,600 from their education promotion. The funds will be used for technology costs.
5. Congratulations to the following Senior High students on receiving Tribland honors in their sport:

FOOTBALL

Jarrett Synek – Tribland Player of the Year; First Team
Justin Musgrave – First Team
Carson Shoemaker – First Team
Brayden Kalvelage – First Team
Breyer Menke – First Team
Landon Jacobus – First Team
Blake Davis – First Team
Zaide Weidner – Honorable Mention
Trevor Sullivan – Honorable Mention
Austin Nauert – Honorable Mention
Jett Samuelson – Honorable Mention
Beau Dreher – Honorable Mention

SOFTBALL

Sophie Cerveny – Tribland Player of the Year; First Team
Faith Molina – First Team
Kaelan Schultz – First Team
Delaney Mullen – First Team
Sammy Schmidt – First Team
Alex Curtis – Honorable Mention
Peytin Hudson – Honorable Mention
KK Laux – Honorable Mention

VOLLEYBALL

Dacey Sealey – First Team
Carley Norlen – Fourth Team
Charli Coil – Fourth Team
Maddie Hilgendorf – Honorable Mention
Katelyn Shaw – Honorable Mention
Hayden Stephenson – Honorable Mention

6. Established in 1947, the **Voice of Democracy** audio-essay program provides high school students

with the unique opportunity to express themselves in regards to a democratic and patriotic-themed recorded essay. The winner receives an award from the local VFW chapter and is entered in the state competition in which they can win a sizable scholarship. This year's local winner is Ashlee Long. Congratulations Ashlee!

Project Proposal

IN-MOTION IMPACT MARKETING

HASTINGS PUBLIC SCHOOLS



PRESENTED ON 12.10.20



Hastings Public Schools Board of Education and Superintendent Jeff Schneider:

Strong, strategic school communication leads to student achievement. We know this is true.

When a parent speaks well of their child's teacher and school, the student brings a positive attitude to learning. When the opposite is true, the negativity of a parent toward a school certainly rubs off on the student and their attitude for learning. The same impact is felt with a teacher who feels positively - or negatively - about the district.

In most cases, communication is the key to improving perception of the school district.

Before starting IdeaBank Education, I spent nearly a decade with Grand Island Public Schools working on the communication process. In my time, I came to realize the importance of a systematic approach to strategic communication, much like any other education process.

The key is research. Once the research is done, proper planning and implementation must be in place. And what would education be without assessments? We always need to measure the effectiveness of the efforts through evaluation, which, in this case, becomes the research for the next plan.

In the following pages you will find our proposal for an IdeaBank Education Impact Plan to help Hastings Public Schools research, plan, implement and evaluate a strategic, comprehensive communication plan.

Typically, a school district may love to hire a communications specialist to handle all of this work in house. However, HPS likely doesn't have the budget laying around to simply hire another administrator for \$100,000 a year. That's why I started IdeaBank Education with the team at IdeaBank, so I could help districts and school boards like yours better understand the vital communication needs of staff, parents, students and community in a much more cost effective way.

I look forward to working with you all to improve the internal and external HPS communication strategy and efforts.

Jack Sheard
IdeaBank Education Marketing Strategist
IdeaBank Marketing



IdeaBank Education communication strategy.

Jack Sheard is our education communication and marketing strategist. Jack spent eight years coordinating marketing and communications at a 10,000-student Nebraska school district, leading communication on strategic planning, curriculum adoption, a successful bond issue, shooting threats, student and staff deaths, viral stories, media management and more.

At IdeaBank Marketing, our Education Communication Plans are custom designed for each school district using a the best practice of the four-step process: Research, Planning, Implementation and Evaluation.

1. Research

We start with a series of Discovery meetings and planning sessions with the superintendent and leadership team to identify the district's goals and communication needs, as well as the audiences and current practices in place. At this point, we will conduct a surveys of all staff, all parents, select students and the community at large to identify the communication preferences of each audience, as well as their current perception of key district messages.

2. Planning

Utilizing the research, we will work with district leaders to develop audience preferences and baselines for the communication plan. We will also create crisis communication plans and media interaction processes. The communication plan will also identify key messages and methods for the year for the district focus on to help improve the perception within the target audiences.

3. Implementation

To ensure the communication plan is effective, IdeaBank will also help with implementation. We will set you up to succeed! We also provide content throughout the year, including development of a theme for the district for the year, stories about key areas of the district and work on your annual report, all strategically tied to needs outlined in the communication plan.

4. Evaluation

Near the end of the school year, IdeaBank will repeat the surveys to assess the effectiveness of the year's communication, as well as monitor and adjust the audience preferences. This annual evaluation is not only a way to ensure the messages being delivered are being received properly, it is also the research to jump start the process all over again for the following school year.

5. On-call communication consultant

Utilizing Jack's experience with school communication and marketing, IdeaBank Education provides you with advice and consultation on any topic. You also have Jack on-call to answer questions and provide service, along with the rest of the experts at IdeaBank. With IdeaBank Education, Jack will be your district's personal communication strategist and on-call consultant.



Two-year In-Motion Impact Plan

The following is a look at the timeline, process and deliverables included in the two-year IdeaBank Education In-Motion Impact Plan.

Process

► **Discovery meeting:**

- ▷ Understand the superintendent and district goals and needs, set up the Planning Session (1-2 hours)

► **Planning Session:**

- ▷ District team identifies communication goals, needs, audiences, channels (1-2 hours)

► **Surveys:**

- ▷ *IdeaBank conducts and analyzes surveys*

► **Impact meeting:**

- ▷ Jack meets with district team (2-4 hours)
 - ▷ Present crisis communication flowchart, audience preferences
 - ▷ Present results of the survey and research
 - ▷ Develop key messages as a team
 - ▷ Recommendations for next steps

► **Presentation of plan:**

- ▷ Presentation meeting: Jack presents final plan to district team
- ▷ Board of Education report: Jack presents plan and survey summary to school board

Deliverables

With the two-year In-Motion contract, Hastings Public Schools will get:

- On-call communication consulting for superintendent
- Yearly district communication plan
 - ▷ Communication goals and measurables
 - ▷ Crisis communication plan
 - ▷ Media interaction plan
 - ▷ Key messages and communication calendar
 - ▷ Audience expectations
- Annual spring communication survey
 - ▷ Board of education presentation
 - ▷ Analysis and raw data
- Annual report design and content
- Annual district theme and campaign support
- Nine written stories tied to communication plan each year
- Board and administration communication training sessions



Timeline

► **January 2021:**

- ▷ Discovery meeting

► **February 2021:**

- ▷ Planning session with district team

► **March-May 2021:**

- ▷ Survey of all audiences

► **June 2021:**

- ▷ Impact meeting with district team

► **July 2021:**

- ▷ Presentation of 2021-2022 communication plan
- ▷ Board of Education presentation
- ▷ Plan for start of school year/theme

► **August 2021:**

- ▷ Back to school
- ▷ Story/content (1)
- ▷ Implementation of plan
- ▷ Start of school year theme

► **September 2021:**

- ▷ Story/content (2)

► **October 2021:**

- ▷ Story/content (3)
- ▷ Annual report planning

► **November 2021:**

- ▷ Story/content (4)
- ▷ Annual report production

► **December 2021:**

- ▷ Story/content (5)
- ▷ Annual report distribution

► **January 2022:**

- ▷ Story/content (6)

► **February 2022:**

- ▷ Discovery meeting/survey planning
- ▷ Story/content (7)

► **March 2022:**

- ▷ Story/content (8)
- ▷ Survey of all audiences

► **April 2022:**

- ▷ Story/content (9)

► **June 2022:**

- ▷ Impact meeting with district team

► **July 2022:**

- ▷ Presentation of 2022-2023 communication plan
- ▷ Board of Education presentation
- ▷ Plan for start of school year/theme

► **August 2022:**

- ▷ Back to school
- ▷ Story/content (1)
- ▷ Start of school year theme

► **September 2022:**

- ▷ Story/content (2)

► **October 2022:**

- ▷ Story/content (3)
- ▷ Annual report planning

► **November 2022:**

- ▷ Story/content (4)
- ▷ Annual report production

► **December 2022:**

- ▷ Story/content (5)
- ▷ Annual report distribution
- ▷ *RENEW CONTRACT*

► **January 2023:**

- ▷ Story/content (6)

► **February 2023:**

- ▷ Discovery meeting/survey planning
- ▷ Story/content (7)

► **March 2023:**

- ▷ Story/content (8)
- ▷ Survey of all audiences

► **April 2023:**

- ▷ Story/content (9)

► **June 2023:**

- ▷ Impact meeting with district team

► **July 2023:**

- ▷ Presentation of 2023-2024 communication plan
- ▷ Board of Education presentation
- ▷ Plan for start of school year/theme

► **August 2023:**

- ▷ Back to school
- ▷ Story/content (1)
- ▷ Start of school year theme

► **September 2023:**

- ▷ Story/content (2)

► **October 2023:**

- ▷ Story/content (3)
- ▷ Annual report planning

► **November 2023:**

- ▷ Story/content (4)
- ▷ Annual report production

► **December 2023:**

- ▷ Story/content (5)
- ▷ Annual report distribution



One-time Impact Plan

The following is a look at the timeline, process and deliverables included in the one-time IdeaBank Education Impact Plan.

Deliverables

- ▶ District communication plan
 - ▷ Communication goals and measurables
 - ▷ Crisis communication plan
 - ▷ Media interaction plan
 - ▷ Key messages and communication calendar
 - ▷ Audience expectations
- ▶ Annual spring communication survey
 - ▷ Board of education presentation
 - ▷ Analysis and raw data

7-Month Timeline

▶ **January 2021:**

- ▷ Discovery meeting - understand the superintendent and district goals and needs, set up the Planning Session

▶ **February 2021:**

- ▷ Planning session with district team - group works to identify communication goals, needs, audiences, channels

▶ **March - May 2021:**

- ▷ *IdeaBank conducts and analyzes surveys*

▶ **June 2021:**

- ▷ Impact meeting with district team -
 - ▷ Present crisis communication flowchart, audience preferences
 - ▷ Present results of the survey and research
 - ▷ Develop key messages as a team
 - ▷ Recommendations for next steps
 - ▷ Jack and the IdeaBank team finish the production of the communication plan

▶ **July 2021 (optional):**

- ▷ Presentation meeting: Jack presents final plan to district team
- ▷ Board of Education report: Jack presents plan and survey summary to school board



Your Investment

Pricing based on student enrollment

MULTI-YEAR IN-MOTION IMPACT PLAN

MULTI-YEAR PLAN (\$7 per student)

\$25,270/YEAR (\$2,160/MONTH)

- Includes research and surveys, planning, implementation and evaluation; on-call support; content development and district training sessions

ONE-TIME IMPACT PLAN

ONE-TIME PLAN (\$5 per student)

\$18,500/YEAR (\$3,084/MONTH)

- Includes research, surveys and communication plan



Why IdeaBank is uniquely qualified to serve you.

IdeaBank is a well-rounded, full-service marketing communications company with vast experience in planning and executing successful marketing strategies. Thanks to our strong in-house capabilities and depth of knowledgeable staff, we have the ability to produce most every component of your marketing programs in-house, resulting in greater synergy and brand-building continuity.

IdeaBank has helped many companies and organizations conduct successful programs.

A sampling of those we've served in this capacity includes:

- Hope Harbor in Grand Island
- Grand Island Area Community Foundation
- Memorial Community Health in Aurora
- Tom Dinsdale Automotive
- Howard County Foundation
- CRANE Public Transit
- Community Hospital in McCook
- Adams Central Public Schools

IdeaBank has a depth of experience in serving public school districts and in providing the type of services you are seeking. Please refer to the case studies and list of clients we've included in this proposal as examples of our ability to respect the budgets and missions of these types of organizations.

IdeaBank offers expertise in digital marketing. We know that traditional mediums are not always the most effective at reaching an audience. Digital marketing efforts have become a viable and engaging way to connect with a growing number of target audiences. We will perform evaluations of your digital audience and platforms and present our insights and recommendations as part of a plan customized for your organization.

IdeaBank is fortunate to have a team of creative and conscientious individuals who work closely with each other – and our clients – to achieve the best possible results. Our collaborative spirit helps bring the very best solutions to the surface, and thanks to our depth of staff, assignments for this project can be shared among staff members to make sure they stay on schedule.

IdeaBank understands that as a public school district, your budget is limited. Whether we're billing hourly or pricing work on a per-project basis, we'll make the most of your budget. With a three-year contract, we can spread certain costs out for you. Developing foundational materials that can be used for years in the future and repurposing their content to meet other marketing tactics will help maximize your budget.



Qualifications

IdeaBank has been a leading marketing firm in greater Nebraska for more than 35 years.

Our company was founded in 1982 by Ann Martin and Bob Portwood in Hastings, Nebraska. Originally known as Portwood & Martin Advertising, the agency changed its name to Portwood, Martin, Jones when Sherma Jones became a partner in 1993.

In 1997, we purchased and remodeled the historic City National Bank building at Second and Hastings streets in Hastings, giving our growing company the additional space it needed, as well as an excellent opportunity to rebrand our firm as a progressive marketing communications company. Thus, IdeaBank Marketing was born, and our company indeed continued to grow.

In 2016, Anthony May became a partner, thus helping to assure IdeaBank Marketing a strong and vibrant future.

IdeaBank offers the marketing services you need to reach your goals.

We currently have a staff of 12 talented and experienced individuals including marketing strategists, designers, copywriters, website developers, and media buyers. We've recently added a digital marketing strategist to help our clients benefit from this highly targeted, affordable, flexible, and ever-changing method of communication.

The services we offer include:

- ✔ Corporate identity and logo design
- ✔ Brand development and management
- ✔ Marketing strategies, plans, and budgets
- ✔ Public relations
- ✔ Event marketing
- ✔ Website design and development
- ✔ SEO and SEM
- ✔ Video
- ✔ Campaign development and execution, which may include:
 - ⚙ Social, search, and email marketing
 - ⚙ Print advertising
 - ⚙ Billboard, tradeshow, point of purchase
 - ⚙ Direct mail
 - ⚙ Collateral
 - ⚙ Television and radio



Meet the IdeaBank Team

Account Service Team



Sherma Jones, owner + creative director, has skills as a chief strategist, motivational specialist, presentation expert and talent developer. She joined the agency's staff in 1988 and became a partner in 1993. Jones has experience in concept development, project planning, technical production and interactive design. She graduated from the University of Nebraska - Lincoln in 1986 with a degree in advertising.



Anthony May, owner + digital director, is skilled in web design, social marketing, email marketing, video, print design and trend monitoring. He became a partner in 2016 after being on staff for several years. With a degree in broadcast journalism from Hastings College, May has a background in newspaper, television and radio and experience in TV and radio advertisements, websites and video projects.



Jack Sheard, marketing strategist, uses his experience working for newspapers and the Grand Island Public Schools to find creative marketing solutions for a wide variety of clients. His skills include school district communications, reputation management, writing and editing, and online management. He earned a Bachelor of Science in journalism/mass communication with a minor in multimedia from the University of Nebraska at Kearney in 2000.

Production Team



Melissa Struss, project management, brings experience in digital marketing, multimedia strategies, reputation management, web and print design, photography and videography, and media relations to the IdeaBank team. She earned a Bachelor of Arts in broadcasting-sports emphasis with a minor in visual media from Hastings College. She previously worked in the corporate, nonprofit and professional sports fields.



Matt Hodtwalker, print design and technologies, is skilled in design and production, typography, Adobe Creative Suite, EasyCatalog, Illustrator, InDesign and Photoshop. His experience includes work on a variety of print media, brochures, catalogs, ads and display items. Hodtwalker earned his associates degree in graphic design, illustration and computer graphics from the Creative Center in Omaha.



Tina Muth, print design and production, is skilled in typography, Adobe Creative Suite, Illustrator, InDesign and Photoshop. She has experience in producing logos, brochures, package designs and catalogs. Muth earned her Bachelor of Fine Arts in graphic design from the University of Nebraska-Kearney in 1994.



Julie Fahrlander, web project management and service, has skills in project management, client services, estimating, email marketing, print design and illustration. With a degree in graphic design from the University of Nebraska-Kearney, she has worked for a wide-range of companies from Omaha to Dallas. Her background includes experience as an art director, webmaster, print and multimedia designer, and illustrator.



Garrett Griess, lead developer, supplements his web design and development talents with skills in programming, graphic design, illustration, photography, videography, and video and audio editing. He has won numerous awards for his work on websites for newspapers in Central Nebraska. He earned his Associate of Applied Science in media arts from Central Community College in Hastings in 2004.



Darin Hudson, web programming and technical support, has skills including systems integration, reporting, web support and trend monitoring. Hudson understands the planning, coding, links and technology that go into making an attractive and functional website. His experience and coding techniques allow him to spot potential problems before they occur.



R.J. Post, copywriting and content creation, worked as a newspaper reporter and editor for 31 years before joining IdeaBank and now produces copy for print, broadcast and online communications. He also has skills in editing and proofreading. Post earned his Bachelor of Arts in English from St. Mary of the Plains College in Dodge City, Kansas.



Caleb Groves, production assistant, brings skills in scheduling and management, production workflow, web and print design, social media and administrative support to the IdeaBank roster. His advertising designs have won awards from the Nebraska Press Association. A skilled illustrator with an interest in animation, Groves earned a Bachelor of Arts in studio art from Hastings College.



Carla Maurer, finance management, handles the agency's bookkeeping and HR responsibilities. She handled the finances of area nonprofits for 30 years before joining IdeaBank. Maurer earned her associate's degree in accounting at Spencer School of Business in Grand Island and has gained a wide range of organizational skills through volunteer work.



Our Experience

During our 35-year history, we have produced websites and communication resources for dozens of educational organizations.



Adams Central Public Schools [adamscentral.us]

IdeaBank designed a site that is easy to navigate and leads parents and students quickly to their schools information. We created a management platform for teachers to easily maintain their school's information. IdeaBank trained over 60 teachers and staff to manage the system.



Gering Public Schools [geringschools.net]

The new Gering website serves as a communication hub for students, parents and the community. Each school has its own section, accessed on the "Find Your School" tab. Schools are distinct but still connected to the main site, include section banners, a slideshow and photo gallery.



Hastings Public Schools [hastingspublicschools.org]

The website IdeaBank created for Hastings Public Schools is not only easy for the staff to maintain, but sorts and organizes information in a manner that makes it easy to find. The new design features a consistent look throughout the entire site, unifying all schools under one shared umbrella while allowing individual pages for each school and department.



Norfolk Public Schools [norfolkpublicschools.org]

IdeaBank developed a website and logo for the Norfolk Public Schools district. The redesign offers simplified organization to make navigation easy. Our GearsCMS is an intuitive system that allows straightforward content editing and maintenance and expands when needed.



Ossining Union Free School District [ossiningufsd.org]

The Ossining Union Free School District of New York needed a website that is intuitive, mobile-friendly, and well organized. IdeaBank created a site with designs that provide an enjoyable experience on any device. We also programmed numerous other features for a site that is easy to navigate.

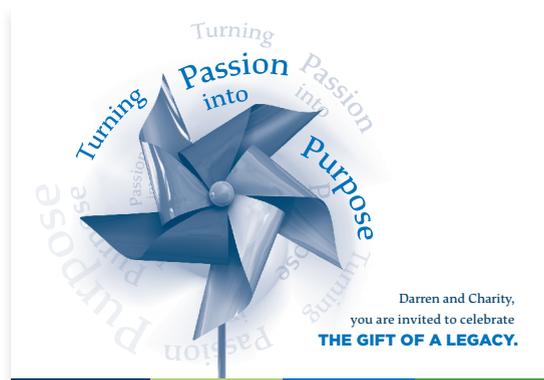


Greater Grand Island Community Foundation

IdeaBank Marketing helped the Greater Grand Island Community Foundation rebrand their organization, developing a new name and brand to help them better connect with donors and the community.

As part of the branding effort, IdeaBank developed:

- Organization Name
- Collateral Materials
- Annual Impact Report
- Tagline + Messaging
- Logo Design
- Announcement Event + Materials





Hope Harbor Corporate Identity

Upon completion of a successful capital campaign, Hope Harbor was poised for a refresh of its corporate identity. The momentum and success of the campaign allowed Hope Harbor to seamlessly introduce a new logo and slogan. IdeaBank's services included:

- ⚙ Adapting components of capital campaign theme to build new Hope Harbor logo
- ⚙ Identifying color palette and corporate presentation of brand
- ⚙ Developing slogan to help identify Hope Harbor's purpose: "A shelter from the storm."





These clients trust us with their projects.

We work with clients of every size, in a wide variety of sectors, including private business, manufacturing, industries, nonprofit and governmental organizations, education, healthcare, and more.



Thank You!

IdeaBank Marketing welcomes this opportunity to work with the Hastings Public Schools.

We hope the information in this initial proposal answers any questions you may have about our agency and the ways we can help you develop a strong identity and cohesive brand presentation. If you have any further questions, please contact us. It would be our pleasure to continue to build a relationship with Hastings Public Schools.



For more information, please contact:
Jack Sheard (jack@ideabankmarketing.com)

IdeaBank Marketing

701 W. Second St.
PO Box 2117
Hastings, Nebraska 68901-2117
402 463 0588
ideabankmarketing.com

ENTRANCE - ADMISSIONS

All persons age five through twenty who reside within the boundaries of this School District may attend public schools without payment of tuition. Upon a student's twenty-first birthday, all services shall be discontinued unless the student has an identified handicapping condition and is receiving special education services (see Board of Education Policy 604.03). In addition, persons who do not reside in the District may be admitted under Board of Education policies relating to non-resident students or by specific action of the Board of Education.

The Board of Education may establish fees for students to attend summer programs.

A birth certificate, or other acceptable proof of legal age, and proof of residence are required prior to admission.

In accordance with Nebraska law, a physical examination by a qualified physician, physician assistant, or nurse practitioner is required within six months prior to the entrance of a child into the beginner grade and the seventh grade or, in the case of a transfer from out of state, to any other grade of the local school, provided no such physical examination shall be required of any child whose parent or guardian objects thereto in writing. The cost of such physical examination shall be borne by the parent or guardian of each child who is examined.

In addition, also in accordance with Nebraska law, students shall be immunized against measles, mumps, rubella, polio, diphtheria, tetanus, pertussis, varicella, and any other required immunizations prior to enrollment. Any student not in compliance shall not be permitted to continue in school. Exceptions shall be granted for the following: (1) medical exceptions for health reasons substantiated by a signed statement submitted from a physician; or (2) religious conflict substantiated by a signed affidavit from the student or the student's legal guardian, if the student is a minor. Students may be provisionally enrolled if they have begun the required immunizations and continue to receive the necessary immunizations as rapidly as is medically feasible. The cost of immunization shall be borne by the parent or guardian of each child immunized.

Kindergarten

In accordance with Nebraska law, a child must be five (5) years of age on or before July 31 of the current school year in order to enter kindergarten. Students who will reach the age of five years on or after August 1 and on or before

October 15 of such school year may be admitted if the parent or guardian requests such entrance and provides an affidavit stating that (i) the child attended kindergarten in another jurisdiction in the current school year, (ii) the family anticipates relocation to another jurisdiction that would allow admission within the current year, or (iii) the child has demonstrated the capability of carrying the work of kindergarten.

To initiate the procedure for determining if a child is considered capable of carrying out the work of kindergarten, the parent or guardian will make application for early entrance. Upon review of the application materials, the District will either counsel the parents about concerns with the child's skills in meeting the demands of the kindergarten curriculum or recommend the administration of a developmental assessment by District personnel. Based on the results of the developmental assessment, the child may be admitted for early entrance.

Middle School

To enter Middle School, students must have met the criteria established for elementary promotion or the criteria established here for students transferring from non-accredited schools.

Senior High

To enter Senior High School, a student must have met the criteria established for Middle School promotion for students enrolled in the Hastings Middle School or the criteria established here for students transferring from non-accredited schools.

Transfer Students

A student transferring from an accredited school will be placed in Hastings Public Schools at the grade level that is comparable to the placement in the school from which the student is transferring. Temporary placement may be made until a student's records are received to verify the placement.

A student transferring during grades 9-12 will be responsible for meeting all graduation requirements of the Hastings Public Schools if the student desires to earn a Hastings High School diploma. Credits earned during grades 9-12 at an accredited school will be counted toward Hastings High School graduation requirements.

Credits earned from non-accredited schools in grades 9-12 must be verified by subject matter tests, based on the curriculum of the Hastings Public Schools, originated and given by Hastings High School teachers teaching the courses for which verification is sought. Based on the performance of a student on such a subject matter test, in comparison to other students in the class receiving credit, the principal will determine the amount of credit to be awarded, if any. Disputes arising over the determination or awarding of credit may be appealed to the Superintendent of Schools.

A student transferring from a non-accredited school during grades 1-8 will be placed according to the student's age, his/her performance on standardized achievement test(s), and/or any other appropriate sources of information. If a student scores lower than one grade level below the grade level appropriate for his/her age level, the student may be placed at a grade level one or two grades below the grade level appropriate for his/her age level. All other students will be placed at the grade level appropriate for their age level. Disputes arising over the grade placement of a student may be appealed to the Superintendent of Schools.

The District administration, in conjunction with the building principal, will determine the appropriate grade level/credit status of a student transferring from a foreign country.

Military Families

If a parent presents evidence to the District of military orders that military family will be stationed in the State of Nebraska during the current or following school year, the District will enroll preliminarily the parent's students.

Legal Reference: N.D.E. Rule 10 (92 NAC 10), Rule 19, and Rule 13
R.R.S. 79-215, 79-201, 79-444.01, 79-444.06, and 79-444.07

Approved 12-15-03 Reviewed 11-15-11; 6-17-19; 7-15-19 Revised 12-19-11; 7-15-19

HASTINGS PUBLIC SCHOOLS

ENTRANCE - ADMISSIONS

All persons age five through twenty who reside within the boundaries of this School District may attend public schools without payment of tuition. Upon a student's twenty-first birthday, all services shall be discontinued unless the student has an identified handicapping condition and is receiving special education services (see Board of Education Policy 604.03). In addition, persons who do not reside in the District may be admitted under Board of Education policies relating to non-resident students or by specific action of the Board of Education.

The Board of Education may establish fees for students to attend summer programs.

A birth certificate, or other acceptable proof of legal age, and proof of residence are required prior to admission.

In accordance with Nebraska law, a physical examination by a qualified physician, physician assistant, or nurse practitioner is required within six months prior to the entrance of a child into the beginner grade and the seventh grade or, in the case of a transfer from out of state, to any other grade of the local school, provided no such physical examination shall be required of any child whose parent or guardian objects thereto in writing. The cost of such physical examination shall be borne by the parent or guardian of each child who is examined.

In addition, also in accordance with Nebraska law, students shall be immunized against measles, mumps, rubella, polio, diphtheria, tetanus, pertussis, varicella, and any other required immunizations prior to enrollment. Any student not in compliance shall not be permitted to continue in school. Exceptions shall be granted for the following: (1) medical exceptions for health reasons substantiated by a signed statement submitted from a physician; or (2) religious conflict substantiated by a signed affidavit from the student or the student's legal guardian, if the student is a minor. Students may be provisionally enrolled if they have begun the required immunizations and continue to receive the necessary immunizations as rapidly as is medically feasible. The cost of immunization shall be borne by the parent or guardian of each child immunized.

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To initiate the procedure for determining if a child is considered capable of carrying out the work of kindergarten, the parent or guardian will make application for early entrance. **The application must be received by the District by May 1st.** Upon review of the application materials, the District will either counsel the parents about concerns with the child's skills in meeting the demands of the kindergarten curriculum or recommend the administration of a developmental assessment by District personnel. Based on the results of the developmental assessment, the child may be admitted for early entrance.

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A student transferring from a non-accredited school during grades 1-8 will be placed according to the student's age, his/her performance on standardized achievement test(s), and/or any other appropriate sources of information. If a student scores lower than one grade level below the grade level appropriate for his/her age level, the student may be placed at a grade level one or two grades below the grade level appropriate for his/her age level. All other students will be placed at the grade level appropriate for their age level. Disputes arising over the grade placement of a student may be appealed to the Superintendent of Schools.

The District administration, in conjunction with the building principal, will determine the appropriate grade level/credit status of a student transferring from a foreign country.

Military Families

If a parent presents evidence to the District of military orders that military family will be stationed in the State of Nebraska during the current or following school year, the District will enroll preliminarily the parent's students.

Legal Reference: N.D.E. Rule 10 (92 NAC 10), Rule 19, and Rule 13
R.R.S. 79-215, 79-201, 79-444.01, 79-444.06, and 79-444.07

Approved 12-15-03 Reviewed 11-15-11; 6-17-19; 7-15-19 Revised 12-19-11; 7-15-19

HASTINGS PUBLIC SCHOOLS

PERSONNEL

Certificated Staff Resignation(s)/Retirement(s) – Lisa Nelson

The administration recommends acceptance of the following certificated retirement(s)/resignation(s):

Lisa Nelson retiring from Special Education position at Senior High effective the end of the 2020-21 school year.

Certificated Staff Appointment(s) – Carlyn Byrnes

The administration recommends the following certificated staff appointment(s):

Carlyn Byrnes to Grade 04 Teacher position at Watson due to the death of a staff member. Ms. Byrnes will be placed at MA-1 according to the 2020-21 certificated salary schedule. Contract will be prorated for the 2nd semester. Information about Ms. Byrnes is attached.

Extra Standard Resignation – Michelle Haase

The administration recommends acceptance of the following extra standard resignation(s):

Michelle Haase from 7th Grade Volleyball effective the end of the 2020-21 season.

Extra Standard Appointment(s) – Cynthia Hinrichs, Kelsey Keever

The administration recommends acceptance of the following extra standard appointment(s):

Cynthia Hinrichs to Learning Team Liaison (Elementary Special Education – split position) to replace Carol Caba who retired. Position has been unfilled since 2017-18. Ms. Hinrichs will be paid the Learning Team Liaison stipend of \$434.28 (1/2 split) according to the 2020-21 extra standard salary schedule.

Kelsey Keever to Learning Team Liaison (Elementary Special Education – split position) to replace Carol Caba who retired. Position has been unfilled since 2017-18. Ms. Keever will be paid the Learning Team Liaison stipend of \$434.28 (1/2 split) according to the 2020-21 extra standard salary schedule.

Classified Staff Releases/Resignations/Retirements – Charles Benson, Tina Clark, Brad Duhachek, Floreign Enderina, Naomy Gomez, Rachel Lemirand, Jessica Loya, Sharon Strampher, Brittany Zade

The administration recommends acceptance of the following classified retirement(s)/resignation(s):

Charles Benson resigned from Evening Custodian position at Senior High effective 11/18/20.

Tina Clark resigning from Elementary Secretary position at Hawthorne effective 12/11/2020.

Brad Duhachek resigning from Head Day Custodian position at Senior High effective 2/1/2021.

Floreign Enderina resigning from EL Paraeducator position at Middle School effective 12/11/2020.

Naomy Gomez resigning from EL Paraeducator position at Senior High effective 12/18/2020.

Rachel Lemirand resigned from Special Education Skills 3 Paraeducator position at Senior High effective immediately.

Jessica Loya resigning from Attendance Secretary at Senior High effective 12/18/2020.

Sharon Strampher resigned from School Nurse/RN position effective 11/30/2020.

Brittany Zade resigned for Paraeducator position at Lincoln effective 12/03/2020.

Classified Staff Transfer(s) – Thomas Frase, Dawn Meyers

The administration recommends the following classified staff transfer(s):

Thomas Frase from Evening Custodian at Senior High to Evening Custodian at Middle School to replace Trevor Cox. Transfer is effective 11/10/2020. Mr. Frase's wage will remain the same according to the 2020-2021 classified salary schedule.

Dawn Meyers from Special Education Skills 3 Paraeducator at Middle School to Special Education Skills 2 Paraeducator at Senior High to replace Laura Morris who resigned. Transfer is effective 11/10/2020. Ms. Meyers' wage will remain the same according to the 2020-2021 classified salary schedule.

Classified Staff Appointment(s) – Destiny Curtis, Christopher Faber, Teresa Knoedler, Benjamin Larson, Ryan Voboril

The administration recommends the following classified staff appointment(s):

Destiny Curtis to Elementary Secretary position at Hawthorne to replace Tina Clark who resigned. Ms. Curtis will be paid the starting wage for Elementary Secretary, with adjustment for education and experience, according to the 2020-2021 classified salary schedule.

Christopher Faber to General Maintenance position to replace Cynthia Svoboda who retired. Mr. Faber will be paid the starting wage for General Maintenance, with adjustment for education and experience, according to the 2020-2021 classified salary schedule.

Teresa Knoedler to new CNA/Med Aide position. Ms. Knoedler will be paid the starting wage for CNA/Med Aide, with adjustment for education and experience, according to the 2020-2021 classified salary schedule.

Benjamin Larson to Special Education Skills 3 Paraeducator position at Senior High to replace Linda Colburn who retired. Mr. Larson will be paid the starting wage for Skills Paraeducator, with adjustment for education and experience, according to the 2020-2021 classified salary schedule.

Ryan Voboril to Evening Custodian position at Senior High to replace Thomas Frase who transferred to another position. Mr. Voboril will be paid the starting wage for Evening Custodian, with adjustment for education and experience, according to the 2020-2021 classified salary schedule.

Gifts

Amount

1. Thank you to Amanda Solem for providing 4 coats to Longfellow Elementary

\$60.00