



**HASTINGS
PUBLIC SCHOOLS**
Assuring the essential.
Expanding the possible.

Regular Board Meeting

Monday, December 13, 2021 @ 6:30 PM Central
Middle School Multi-Purpose Room, 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 -

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. Adoption of Handwriting Curriculum - Lawrence Tunks -

2. Approve Morton change order - Trent Kelly -

3. Building & Sites Update-Senior High Bleachers - Trent Kelly -

4. Approve bid to re-surface High School track - Trent Kelly -

5. Morton Pre-school Furniture Bids - David Essink -

6. 2nd Reading of Policy 408.07 Intent to Resign Early Incentive - David Essink -

7. Substitute Incentive - David Essink -

8. CONSENT AGENDA - David Essink -

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

12. DATES OF FUTURE BOARD MEETINGS - Jim Boeve -

13. MEDIA SPOKESPERSON - Jim Boeve -

14. 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.



**Hastings Public Schools
Regular Board Meeting Minutes**

November 8, 2021 6:30 PM

Middle School Multi-Purpose Room, 201 North Marian Road, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Wednesday, November 3, 2021.

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

1. CALL TO ORDER - Jim Boeve

President Boeve called the meeting to order

2. Roll Call

Tracey Katzberg, Board Member, was excused.

Others in attendance: Jeff Schneider, Superintendent; Denise Behrends, Secretary to the Superintendent; Kandace Garwood, Director of Special Education; Lawrence Tunks, Director of Learning; Terry Julian, Technology Facilitator; Andy Raun, Hastings Tribune; David Essink, Director of Human Resources & Operations; Trent Kelly, Director of Technology & Operations; Tom Szlanda, Senior High Principal; Kerra Robinson, Assistant Director of Special Education

3. Pledge Allegiance to the Flag

4. ANNOUNCEMENT - Jim Boeve

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

5. RECURRENT - Jim Boeve

5.1. Minutes of Previous Meeting(s)

Motion to approve the minutes as presented. Motion made by Brent Gollner, Seconded by Sharon Brooks. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea

Becky Sullivan: Yea

5.2. Payment of Expenditures

Motion to approve the payment of expenditures in the amount of \$4,455,329.39. Motion made by Laura Schneider, Seconded by John Bonham. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

6. ADMINISTRATIVE REPORT - Jim Boeve

There were no comments by any Board member.

7. RECEIVE CORRESPONDENCE - Jim Boeve

There was no correspondence to receive.

8. SUPERINTENDENT'S REPORT - Jeff Schneider

Superintendent Schneider shared Good News with Board members.

Mr. Schneider introduced Dr. Thomas Szlanda, Senior High Principal, to share this month's Spotlight on Learning. Dr. Szlanda shared a presentation about the Alternative Learning Center.

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

There were no public comments.

10. SPECIAL BOARD FUNCTIONS - Jim Boeve

10.1. Approve purchase of new Vans and Suburbans - Trent Kelly

Motion to approve purchase of three vans and three suburbans in the amount of \$267,623.70. Motion made by Jodi Graves, Seconded by John Bonham. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

Trent Kelly reviewed the bid for three Ford Sprinter Vans and three Chevrolet Suburbans. The purchase will be made via ESSER funds. Similar current vehicles will still be used. Mr. Kelly recommended approval of van & suburban purchases in the amount of \$267,623.70

10.2. Approve first reading of new Policy 408.07 Incentive for Early Notification of Intent to Resign or Retire - David Essink

Motion to approve first reading of new Policy 408.07 Incentive for Early Notification of Intent to Resign or Retire. Motion made by Brent Gollner, Seconded by Laura Schneider. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

David Essink reviewed new proposed policy 408.07 Incentive for Early Notification of Intent to Resign or Retire. The purpose of the proposed policy is to encourage non-administrative certificated staff members, who intend to retire or resign, to give their notice as early as possible to give the District maximum time to recruit new teachers to fill the position. He recommended approval of the first reading of new policy 408.07.

10.3. Approve replacement of vertical platform wheelchair lift at Senior High - Trent Kelly
Motion to approve purchase of vertical platform lift. Motion made by John Bonham, Seconded by Becky Sullivan. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

Trent Kelly reviewed a bid to replace a vertical platform wheelchair lift at the Senior High auditorium. He recommended approval of the AEL bid in the amount of \$36,348.00.

10.4. Approve the 2022-23 school year sabbatical request of Olivia Loetterle - Jeff Schneider
Motion to approve the 2022-23 school year sabbatical request of Olivia Loetterle. Motion made by Becky Sullivan, Seconded by Laura Schneider. Motion passed

Jim Boeve: Yea
John Bonham: Yea
Sharon Brooks: Yea
Brent Gollner: Yea
Jodi Graves: Yea
Laura Schneider: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

Superintendent Schneider reviewed the sabbatical request of Ms. Loetterle for 2022-23 school year. He recommended approval of the sabbatical leave request.

10.5. CONSENT AGENDA - David Essink

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

Jim Boeve:	Yea
John Bonham:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea

David Essink highlighted a retiree, Melissa Hart, who has worked for the District for 24 years and thanked her for her service. Mr. Essink recommended approval of the consent agenda as presented.

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

There were no public comments.

12. DATES OF FUTURE BOARD MEETINGS - Jim Boeve

President Boeve reminded Board members of the upcoming meetings:

Joint meeting of Adams Central & Hastings Public Schools - Monday, November 29, 2021 - 6:30 pm - Longfellow Elementary School

Work Session - Thursday, December 9, 2021 - 6:00 p.m. - Hastings Middle School Multi-Purpose Room

Regular Board Meeting - Monday, December 13, 2021 - 6:30 p.m. - Hastings Middle School Multi-Purpose Room

13. MEDIA SPOKESPERSON - Jim Boeve

President Boeve announced Tracey Katzberg will serve as the November media spokesperson.

14. Executive Session - Jim Boeve

Motion to go into closed session. Motion made by Laura Schneider, Seconded by Sharon Brooks. Motion passed

Jim Boeve:	Yea
John Bonham:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea

The Board of Education adjourned to Executive Session at 7:05 p.m.

15. The Board of Education return to Open Session - Jim Boeve

Motion to return to open session. Motion made by Laura Schneider, Seconded by Brent Gollner. Motion passed

Jim Boeve:	Yea
John Bonham:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea

The board of education returned to open session at 8:07 p.m.

16. ADJOURNMENT - Jim Boeve

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

Jim Boeve:	Yea
John Bonham:	Yea
Sharon Brooks:	Yea
Brent Gollner:	Yea
Jodi Graves:	Yea
Laura Schneider:	Yea
Christopher Shade:	Yea
Becky Sullivan:	Yea

Meeting adjourned at 8:08 p.m.

David Essink, Board Secretary



Hastings Public Schools

Work Session Minutes

November 4, 2021 6:00 PM

Middle School Multi-Purpose Room, 201 North Marian Road, Hastings, NE 68901

The meeting was advertised in the Hastings Tribune on Wednesday, October 27, 2021

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

1. Roll Call

Board members, Sharon Brooks, Tracey Katzberg, and Laura Schneider, were excused. Board member John Bonham joined the meeting at 6:33 p.m.

Others in attendance: Jeff Schneider, Superintendent; Denise Behrends, Secretary to the Superintendent; Terry Julian, Technology Facilitator; Kandace Garwood, Director of Special Education; Tony Hermann, Hastings Tribune; David Essink, Director of Human Resources & Operations; Trent Kelly, Director of Technology & Operations; Deb Lyons, HEA President; Tom Szlanda, Senior High Principal; Aaron Oswald, HEA Middle School Representative.

2. Announcement - Jim Boeve

President Boeve reminded those in attendance of the Open Meetings Act

3. Welcome to HEA reps and guests - Jim Boeve

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

4. Review Board Norms/Goal - Jim Boeve

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

5. Superintendent's Intent to Extend - Jim Boeve

President Boeve asked Superintendent Schneider to remind the Board of the schedule for Superintendent's intent to extend his contract. Mr. Schneider reminded the Board that it is his responsibility to declare his intent to extend no later than December 1, 2021. The board must decide whether or not to accept the intent to extend by December 31, 2021.

6. Reminder to declare if running for President or Vice-President - Jim Boeve
President Boeve reminded interested Board members to declare their interest by sending a letter to the Superintendent's Office prior to the re-organization meeting on January 6, 2022.

7. Information on "Spotlight on Learning" - Jeff Schneider
Superintendent Schneider informed Board members that Dr. Tom Szlanda, Hastings Senior High Principal, will provide this month's Spotlight on Learning. The presentation will focus on the Alternative Learning Center.

8. Update on Return to Learn plan - Jeff Schneider
Superintendent Schneider reviewed the Return to Learn plan and gave an update on attendance and how absentee rates have impacted mask requirements. He also provided COVID-positive case numbers throughout the district since August 9th when activities began. The board held some discussion about the number of cases.

9. Tri-City Alliance ASCEND Academy update - David Essink
David Essink gave an update on the Tri-City Alliance. He reminded Board members that this is a joint venture between HPS, Grand Island Public and Kearney Public. Tamisha Osgood is the first HPS Principal Intern. She worked with KPS the first quarter and is working with GIPS this quarter. Mr. Essink reviewed comments shared by the first Principal Interns to participate in the ASCEND Academy. Attached are their reflections on the first quarter of the program. He noted that Mrs. Osgood will speak to the Board in January.

The board had a discussion about the Tri-City Alliance.

10. Substitute Teaching Incentive pay - David Essink
David Essink shared information with Board members regarding a proposed Substitute Teaching incentive. The proposal would give substitute teachers a bonus for working 75% of a pay period. Mr. Essink shared statistics on substitute fill rates. The purpose of the incentive is to attract more substitute teachers to the District and to encourage current substitute teachers to accept as many jobs as possible and help alleviate stress on staff having to cover additional classes.

Board members held discussion about substitute teaching.

11. Approve first reading of new Policy 408.07 Incentive for Early Notification of Intent to Resign or Retire - David Essink
David Essink reviewed new proposed policy 408.07 Incentive for Early Notification of Intent to Resign or Retire. The purpose of the proposed policy is to encourage certificated staff members, who intend to retire or resign, to give their notice as early as possible to give the District maximum time to recruit new teachers to fill the position. Mr. Essink shared statistics on the statewide teacher shortage. Mr. Essink noted that other area districts are offering similar incentives to try and fill positions earlier in the year.

Board members held a discussion about the teacher shortage.

12. Approve purchase of new vans and suburbans - Trent Kelly
Trent Kelly reviewed the bid for three vans and three suburbans. The purchase will be made via ESSER funds. The current vehicles will still be used for short trips and may be converted into maintenance vehicles. He will recommend approval of van & suburban purchases in the amount of \$267,623.70

Board members discussed the van and suburban purchases.

13. Approve replacement of vertical platform wheelchair lift at Senior High - Trent Kelly
Trent Kelly reviewed a bid to replace a vertical platform wheelchair lift at the Senior High. He will recommend approval of the AEL bid in the amount of \$36,348.00. He noted that additional bids were requested, but no other companies provided a bid.

14. Approve the 2022-23 school year sabbatical request of Olivia Loetterle - Jeff Schneider
Superintendent Schneider reviewed the sabbatical request of Ms. Loetterle for 2022-23 school year. He will recommend approval of the sabbatical leave request.

15. *Consent Agenda - David Essink

David Essink reviewed a list of the current vacant positions throughout the District. Mr. Essink highlighted a retiree, Melissa Hart, who has worked for the District for 24 years and thanked her for her service. He noted with the resignation of a food service employee, the District is down to three food service positions. After this year, the food service contractor will employ all food service staff members. Mr. Essink will recommend approval of the consent agenda as presented.

16. Reminders - Jim Boeve

President Boeve reminded Board Members of upcoming meetings. The regular Board meeting will be Monday, November 9, 2021 at 6:30 p.m. in the HMS multipurpose room. The AC/HPS interlocal meeting is Monday, November 29 at 6:30 p.m. at Longfellow Elementary

17. Executive Session - Jim Boeve

The executive session was postponed to Monday night's regular board meeting when all board members would be in attendance.

18. Adjournment - Jim Boeve

Motion to adjourn meeting. Motion made by Brent Gollner, Seconded by Jodi Graves. Motion passed

Jim Boeve: Yea

John Bonham: Yea

Brent Gollner: Yea

Jodi Graves: Yea

Christopher Shade: Yea

Becky Sullivan: Yea

meeting adjourned at 6:48 p.m.

David Essink, Board Secretary



**Hastings Public Schools
Annual HPS/AC Meeting Minutes**

November 29, 2021 6:00 PM

Longfellow Elementary - 828 N. Hastings Ave, 828 North Hastings, Hastings, NE 68901
The meeting was advertised in the Hastings Tribune on Wednesday, November 24, 2021

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

Brent Gollner joined the meeting at 6:05 p.m.

1. CALL TO ORDER - Jim Boeve

President Jim Boeve called the meeting to order

2. Roll Call

Others in attendance: Members of the Adams Central School Board; Shawn Scott, Adams Central Superintendent; Jeff Schneider, Superintendent; Trent Kelly, Director of Technology and Operations

3. Annual AC/HPS Inter-local Agreement Meeting - Jim Boeve

The Adams Central Board of Education and the Hastings Public Schools Board of Education met to re-affirm the Inter-local Agreement and tour Longfellow Elementary. The Inter-local agreement was briefly discussed, both Superintendent Schneider and Superintendent Scott stated that the agreement was working well as is.

Trent Kelly gave a tour of Longfellow Elementary.

4. ADJOURNMENT - Jim Boeve

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

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

Meeting adjourned at 7:03 p.m.

David Essink, Board Secretary

Check Number	Date	Payee	Amount
134506	12/13/2021	A.R.M. PROPERTIES, LLC	\$700.00
134507	12/13/2021	ACCESS ELEVATOR & LIFTS, INC.	\$926.00
134508	12/13/2021	ALBERS, CHRISTIE	\$12.84
134509	12/13/2021	ALLENS B & R #32	\$782.87
134510	12/13/2021	ALLO COMMUNICATIONS	\$6,275.53
134511	12/13/2021	ALPHA REHABILITATION, PC	\$253.17
134512	12/13/2021	AMEN, MICHELLE	\$84.00
134513	12/13/2021	AMGL	\$21,325.00
134514	12/13/2021	ANNIS, KIRSTEN	\$84.00
134515	12/13/2021	ANSBACH, LINDSEY	\$4.33
134516	12/13/2021	ANTLE, DUSTIN	\$29.95
134517	12/13/2021	APPLE, INC	\$598.00
134518	12/13/2021	ARMSTRONG, SEAN	\$21.48
134519	12/13/2021	ARNOLD MOTOR COMPANY	\$24.37
134520	12/13/2021	ATWATER, LORRAINE M MS	\$75.00
134521	12/13/2021	AUTO GLASS EXPERTS	\$220.00
134522	12/13/2021	BAILEY, MICHAELA M	\$60.06
134523	12/13/2021	BALFOUR -	\$4,987.50
134524	12/13/2021	BARGEN, ADRIAN	\$44.50
134482	11/19/2021	BARISTA'S OF HASTINGS, LLC	\$159.56
134525	12/13/2021	BARWICK, STEPHANIE WA	\$64.98
134526	12/13/2021	BEATTY, JESSICA MARIE	\$84.00
134527	12/13/2021	BEAVE, ERIN	\$50.00
134528	12/13/2021	BELIKOVA-ERICKSON, IRINA LO	\$443.76
134529	12/13/2021	BEMAN'S APPLIANCE SERVICE, INC.	\$499.69
134483	11/19/2021	BIG DALLY'S DELI	\$228.45
134530	12/13/2021	BIG G ACE	\$343.00
ACH	12/7/2021	BOK FINANCIAL	\$1,706,668.58
134531	12/13/2021	BOSILEVAC, MICHELE	\$11.44
134532	12/13/2021	BOSELNAN, INC.	\$54.00
134533	12/13/2021	BRANT, CHARLA AL	\$46.51
134534	12/13/2021	BROWN, ANDREA	\$532.50
134535	12/13/2021	BULLSEYE SPORTS BAR & GRILL	\$335.00
134536	12/13/2021	C4 OPERATIONS, LLC	\$378.70
134537	12/13/2021	CALDWELL, HILARY	\$29.90
134484	11/19/2021	CAPITAL ONE TRADE CREDIT	\$906.72
134538	12/13/2021	CAREY, JENNIFER	\$114.05
134485	11/19/2021	CAREY'S PEST CONTROL	\$930.00
134486	11/19/2021	CARMICHAEL CONSTRUCTION	\$423,820.97
134539	12/13/2021	CAROLINA BIOLOGICAL SUPPLY CO.	\$4,489.72
134540	12/13/2021	CENTRAL COMMUNITY COLLEGE - HA	\$29,870.00
134487	11/19/2021	CENTRAL NEBR REHAB SERVICES	\$22,604.42

134541	12/13/2021	CGSMUSIC	\$679.80
134542	12/13/2021	CMBA ARCHITECTS	\$5,312.87
134543	12/13/2021	COMPUTER HARDWARE, INC	\$388,277.20
134544	12/13/2021	CONDITIONED AIR MECHANICALS	\$3,650.00
134545	12/13/2021	CONSOLIDATED CONCRETE CO.	\$252.00
134546	12/13/2021	CONSTRUCTION RENTAL GI	\$340.00
134547	12/13/2021	CORNHUSKER STATE INDUSTRIES	\$435.00
134548	12/13/2021	CORONADO, RUTH	\$1.75
134549	12/13/2021	CPI/COOPERATIVE PRODUCERS, INC	\$20,776.06
134550	12/13/2021	CULLIGAN OF HASTINGS	\$32.00
134551	12/13/2021	CYBR SCHOOL, LLC	\$3,600.00
134552	12/13/2021	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$259.49
134553	12/13/2021	DETAMORE, STEPHANIE MS	\$7.50
134554	12/13/2021	DETOUR KATHERINE	\$1,021.75
134555	12/13/2021	DUTTON-LAINSON	\$543.85
134556	12/13/2021	DWYER, LAURA J HHS	\$60.00
134557	12/13/2021	EAGLE BUILDING SERVICES, LLC	\$20,284.00
134558	12/13/2021	EAKES OFFICE SOLUTIONS	\$1,285.70
134559	12/13/2021	EARLY CHILD DEVELOPMENT CENTER	\$558.00
134560	12/13/2021	EBSCO INFORMATION SERVICES	\$429.10
134561	12/13/2021	ECHO ELECTRIC SUPPLY	\$440.48
134562	12/13/2021	ED SERV UNIT 10	\$20.50
134563	12/13/2021	ED SERV UNIT 6	\$165.00
134564	12/13/2021	ED SERV UNIT 9	\$8,092.67
134565	12/13/2021	EDUPOINT EDUCATIONAL SYSTEMS	\$2,046.49
134566	12/13/2021	EDWARDS, KAYLA SH	\$59.39
134567	12/13/2021	EGAN SUPPLY COMPANY	\$69.92
134568	12/13/2021	EILEENS COLOSSAL COOKIES, INC.	\$225.75
134569	12/13/2021	EXPLORE LEARNING	\$5,931.00
134570	12/13/2021	FAMILY MEDICAL CENTER	\$138.00
134571	12/13/2021	FIELD PAPER CO	\$320.80
134572	12/13/2021	FOLLETT SCHOOL SOLUTIONS, INC.	\$316.04
134573	12/13/2021	FOSTER, ERIN T	\$124.96
134574	12/13/2021	FRIEND, ELLIE	\$134.32
134575	12/13/2021	FUENTES, MCKAYLA	\$45.35
134576	12/13/2021	GADGET GUY	\$479.00
134488	11/19/2021	GADGET GUY	\$200.00
134577	12/13/2021	GARWOOD, KANDACE L	\$76.40
134578	12/13/2021	GRACES LOCKSMITH SERVICE	\$12.00
134579	12/13/2021	GRAF, CASANDRA	\$250.00
134580	12/13/2021	GRAHAM TIRE - GI	\$2,239.90
134581	12/13/2021	GRAINGER	\$308.60
134582	12/13/2021	GREISEN, KYLEE WA	\$235.00

134583	12/13/2021	GUZMAN, KELIN	\$85.00
134584	12/13/2021	HABROCK, KYLA	\$84.00
134585	12/13/2021	HASTINGS MUSEUM	\$32.00
134586	12/13/2021	HASTINGS OUTDOOR POWER, LLC	\$42.97
134489	11/19/2021	HASTINGS TRIBUNE	\$185.19
134490	11/19/2021	HASTINGS UTILITIES	\$55,882.89
134587	12/13/2021	HERBEK, JANICE WA	\$14.30
134588	12/13/2021	HERMAN, ART	\$70.95
134589	12/13/2021	HILLYARD/ DES MOINES	\$419.70
134590	12/13/2021	HOBART COMPANY	\$310.36
134591	12/13/2021	HOMETOWN LEASING	\$10,492.92
134592	12/13/2021	HOPPE, JILL MS	\$18.95
134593	12/13/2021	HORT, SHELLBIE	\$84.00
134594	12/13/2021	IDEAL ELECTRIC CO	\$385.00
134595	12/13/2021	IMPLEMENTATION CONSULTING GROUP, LLC	\$12,166.67
134596	12/13/2021	INGRAM LIBRARY SERVICES	\$807.52
134597	12/13/2021	INTEGRATED SECURITY SOLUTIONS	\$32,860.85
134598	12/13/2021	ISLAND SUPPLY WELDING	\$64.73
134599	12/13/2021	JERRY SPADY CHEVROLET,GMC, CADILLAC	\$1,380.45
134600	12/13/2021	JOHNSON, KAYLA HStart	\$46.48
134601	12/13/2021	JONES SCHOOL SUPPLY	\$157.19
134602	12/13/2021	JORGENSEN, JENNA MS	\$21.05
134603	12/13/2021	JUNKER, ERICKA	\$132.00
134604	12/13/2021	KATHMAN, NICOLE	\$35.00
134605	12/13/2021	KEELE, WENDY H START	\$59.21
134606	12/13/2021	KELLY SUPPLY CO	\$6.06
134607	12/13/2021	KELLY, AMY HA	\$778.09
134608	12/13/2021	KIMLE, MICHELLE MS	\$783.97
134609	12/13/2021	KRUEGER, MARK BUS	\$11.25
134610	12/13/2021	KUHLMANN, CRISTA	\$61.00
134611	12/13/2021	KULLY PIPE & STEEL CO	\$792.77
134612	12/13/2021	LAKESHORE LEARNING MATERIALS	\$1,777.90
134613	12/13/2021	LARA, JASMIN	\$352.00
134614	12/13/2021	LEARNING A-Z	\$108.00
134615	12/13/2021	LEE, VICKI	\$21.25
134616	12/13/2021	LEWIS, HOPE	\$352.00
134617	12/13/2021	LEWIS, JADEN	\$918.00
134618	12/13/2021	LIGHTSPEED TECHNOLOGIES	\$19.00
134491	11/19/2021	LONE STAR PERCUSSION	\$209.95
134619	12/13/2021	LUFKIN, CHARLY	\$84.00
ACH	12/13/2021	LUNCHTIME SOLUTIONS, INC.	\$167,364.38
134620	12/13/2021	LYNDSEY'S BUILDING BLOCKS DAYCARE	\$1,693.00
134621	12/13/2021	MARSHALL, KAI-BRYANA	\$84.00

134622	12/13/2021	MARTIN, WILLIAM C	\$39.70
134623	12/13/2021	MARTINEZ, PEARLISA	\$306.00
134624	12/13/2021	MARY LANNING HEALTH CARE	\$4,200.00
134625	12/13/2021	MAU, SHELLY HS	\$8.66
134492	11/19/2021	MCGRAW- HILL SCHOOL ED HOLDINGS, LLC	\$258.38
134626	12/13/2021	MELENDEZ, ANDREA	\$46.85
134627	12/13/2021	MENARDS	\$2,243.01
134628	12/13/2021	MIDWEST CONNECT	\$8,000.00
134629	12/13/2021	MIDWEST RESTURANT SUPPLY	\$430.65
134630	12/13/2021	MOODY, JESSICA	\$155.05
134631	12/13/2021	MORAN, HANNAH	\$25.73
134632	12/13/2021	MOSAIC-	\$3,855.60
134633	12/13/2021	MUNICIPAL SUPPLY OF NE	\$359.35
134493	11/19/2021	NACTE SUMMIT	\$65.00
134634	12/13/2021	NAPA AUTO PARTS	\$1,858.72
134635	12/13/2021	NATIONAL ART & SCHOOL SUPPLIES	\$768.26
134636	12/13/2021	NCS PEARSON, INC	\$687.14
134494	11/19/2021	NE DEPT OF ENVIRONMENT & ENERGY	\$115.00
134637	12/13/2021	NEBRASKA CENTRAL EQUIPMENT	\$2,366.02
134638	12/13/2021	NEBRASKA DEPT OF CORRECTIONAL SERVICES	\$9,950.00
134639	12/13/2021	NEBRASKA TRUCK CENTER, INC	\$10,604.93
134495	11/19/2021	NEBRASKA TRUCK CENTER, INC	\$375.00
134640	12/13/2021	NEBRASKA-IOWA IND FASTENER	\$277.63
134641	12/13/2021	NELSON, MEGAN	\$28.70
134642	12/13/2021	NORTHWEST ELECTRIC, LLC	\$172.59
134643	12/13/2021	OSWALD, AARON MS	\$43.73
134644	12/13/2021	OTC BRANDS, INC.	\$124.97
134645	12/13/2021	P.A.D., LLC	\$65.91
134646	12/13/2021	PASTIME LANES	\$66.00
134496	11/19/2021	PAYFLEX SYSTEMS USA INC	\$541.45
134647	12/13/2021	PEDROZA, MELISSA MS	\$47.60
134648	12/13/2021	PEREZ, OSCAR F.	\$57.46
134649	12/13/2021	PERRY, GUTHERY, HAASE & GESSFORD PC	\$1,065.00
134650	12/13/2021	PETERS, SAMANTHA	\$33.45
134651	12/13/2021	PETR, JOAN WA	\$99.00
134652	12/13/2021	PHYS THERAPY & SPORT REHAB	\$27,741.98
134653	12/13/2021	PILE, HOPE	\$750.00
134654	12/13/2021	PIONEER MFG. / PIONEER ATHLETICS	\$3,993.00
134655	12/13/2021	POOH CORNER WEST	\$2,828.00
134656	12/13/2021	POPPE, NANCY	\$228.75
134657	12/13/2021	PYRAMID SCHOOL PRODUCTS	\$136.14
134658	12/13/2021	RAYNOR GARAGE DOORS OF CE. NE.	\$75.00
134659	12/13/2021	RIVERSIDE ASSESSMENTS, LLC	\$150.00

134660	12/13/2021	RODRIGUEZ, JANY	\$8.40
134661	12/13/2021	RUNCIES CATERING	\$320.90
134662	12/13/2021	RUNDLE, JOCELYN H.START	\$87.92
134663	12/13/2021	RUSS'S IGA	\$1,201.92
134664	12/13/2021	RUTTS HEATING & AIR CONDITIONING INC	\$5,253.80
134665	12/13/2021	SCHADE, RACHEL	\$4.85
134666	12/13/2021	SCHOLASTIC LIBRARY PUBLISHING-	\$605.00
134667	12/13/2021	SCHOOL SPECIALTY	\$54.25
134668	12/13/2021	SEVERYN-PEIRCE, CHERLENE A WA	\$63.74
134669	12/13/2021	SHAW, MARILYN	\$44.80
134670	12/13/2021	SHERWIN-WILLIAMS CO	\$212.74
134671	12/13/2021	SHRIVER, SHARON A.	\$1,311.00
134672	12/13/2021	SMITH, HEIDI HHS	\$22.94
134673	12/13/2021	SOUTH CENTRAL BEHAVIORIAL SERVICES	\$420.00
134674	12/13/2021	SOUTHWORTH, PAULA D.	\$1,448.75
134675	12/13/2021	STODDARD, JAYSON MS	\$677.84
134676	12/13/2021	STOKELY, KELSEY LI	\$160.72
134677	12/13/2021	STRAATMANN, STONEY	\$238.00
134678	12/13/2021	STRONG, JASON MS	\$60.48
134679	12/13/2021	STUTZMAN, TAMMY	\$3.50
134680	12/13/2021	SUNRISE INSPIRATIONS	\$2,480.00
134681	12/13/2021	SVOBODA, DEBBIE	\$28.56
134682	12/13/2021	SWAYZE, AMY HHS	\$126.44
134497	11/19/2021	SYNCB/AMAZON	\$12,563.93
134683	12/13/2021	TAESE/USU	\$150.00
134684	12/13/2021	THE HOME DEPOT PRO	\$2,151.29
134685	12/13/2021	TITAN MACHINERY	\$123.50
134686	12/13/2021	TK ELEVATOR CORPORATION	\$578.37
134687	12/13/2021	TROUTMAN, ERIN	\$84.00
134688	12/13/2021	TYLER TECHNOLOGIES INC	\$41,671.81
134498	11/19/2021	UNIVERSITY OF NE MEDICAL CENTER	\$500.00
134499	11/19/2021	US BANK	\$8,892.88
134689	12/13/2021	VERIZON WIRELESS	\$881.94
134500	11/19/2021	VERIZON WIRELESS	\$59.64
134690	12/13/2021	VIAERO WIRELESS	\$14.00
134691	12/13/2021	W.G. PAULEY LUMBER COMPANY	\$1,229.23
134692	12/13/2021	WITTE, LYNDSEY	\$102.51
ACH	12/13/2021	WOODWARDS DISPOSAL	\$3,641.00
134693	12/13/2021	YANDAS MUSIC	\$340.93
134501	11/19/2021	YMCA	\$15,000.00
			\$3,178,235.18

Activity 12-21

Check Number	Date	Payee	Amount
12098	12/8/2021	ALLENS B & R #32	\$53.49
12069	12/1/2021	ALLENS B & R #32	\$146.94
12070	12/1/2021	ANDERJASKA, CADEN	\$97.59
12071	12/1/2021	ARNOLD MOTOR COMPANY	\$106.59
12099	12/8/2021	ASPEN, ROGER	\$130.00
12100	12/8/2021	BENSCOTER, COURTNEY L	\$133.75
12054	11/24/2021	BENSCOTER, COURTNEY L	\$18.92
12072	12/1/2021	BIG G ACE	\$319.01
12006	11/10/2021	BINFIELD, JORDAN M	\$210.10
12033	11/17/2021	BSN SPORTS, INC.	\$2,336.96
12007	11/10/2021	CALLAHAN, KAREN N HA	\$76.17
12073	12/1/2021	CASA DE JORGE, LLC	\$2,590.00
12101	12/8/2021	CASH-WA DISTRIBUTING	\$857.79
12055	11/24/2021	CASH-WA DISTRIBUTING	\$270.16
12034	11/17/2021	CENTRAL NEBRASKA FORENSIC LEAGU	\$125.00
12008	11/10/2021	CHRISTY, RICHARD WA	\$164.00
12102	12/8/2021	COMPETITIVE EDGE	\$420.00
12009	11/10/2021	COMPETITIVE EDGE	\$408.00
12074	12/1/2021	COMPUTER HARDWARE, INC	\$329.95
12103	12/8/2021	CORDOVA, ANTHONY	\$175.00
12075	12/1/2021	CORNHUSKER PRESS	\$119.97
12076	12/1/2021	COZAD HIGH SCHOOLS	\$100.00
12104	12/8/2021	CUNNINGHAM, CLINT	\$120.00
12035	11/17/2021	DANCE SOPHISTICATES INC.	\$11,050.00
12105	12/8/2021	DIETZE MUSIC	\$3.57
12106	12/8/2021	EDMISTEN, SIERRA	\$95.00
12036	11/17/2021	EDMISTEN, SIERRA	\$105.00
12010	11/10/2021	EDMISTEN, SIERRA	\$85.00
12107	12/8/2021	EILEENS COLOSSAL COOKIES, INC.	\$49.75
12011	11/10/2021	EILEENS COLOSSAL COOKIES, INC.	\$110.75
12012	11/10/2021	ENGBERG, SCOTT HS	\$15.50
12056	11/24/2021	FAJARDO-NORTON, DELTA SH	\$80.04
12077	12/1/2021	FUNKEY, KATIE HS	\$78.12
12078	12/1/2021	GILLHAM, CLARISSA SH	\$157.60
12057	11/24/2021	GILLHAM, CLARISSA SH	\$113.89
12037	11/17/2021	GILLHAM, CLARISSA SH	\$127.02
12013	11/10/2021	GLAZIER FOOTBALL CLINICS	\$399.00
12108	12/8/2021	GRACES LOCKSMITH SERVICE	\$70.00
12058	11/24/2021	GRAND ISLAND PARKS AND REC	\$1,170.00
12109	12/8/2021	GRAND ISLAND SENIOR HIGH	\$300.00
12014	11/10/2021	GRANT GATES	\$250.00
12110	12/8/2021	GRAPHIC EDGE	\$1,320.03

Activity 12-21

12038	11/17/2021	GRAPHIC EDGE		\$3,125.86
12111	12/8/2021	HASTINGS PUBLIC SCHOOLS		\$1,000.00
12059	11/24/2021	HENLEY, WILLIAM		\$26.33
12039	11/17/2021	HENLEY, WILLIAM		\$95.00
12015	11/10/2021	HENLEY, WILLIAM		\$95.00
12060	11/24/2021	HOWIES HOCKEY TAPE		\$1,355.33
12112	12/8/2021	HR POPPIN SNACKS, LLC		\$1,223.10
12079	12/1/2021	IMAGE MARKET		\$4.90
12016	11/10/2021	IMAGE MARKET		\$373.75
12017	11/10/2021	JIMMY JOHNS - HASTINGS		\$422.90
12061	11/24/2021	KEARNEY PUBLIC SCHOOLS		\$100.00
12080	12/1/2021	KIMLE, MICHELLE	MS	\$147.67
12018	11/10/2021	KIMLE, MICHELLE	MS	\$633.40
12081	12/1/2021	KRINGS, LEAH		\$13.18
12062	11/24/2021	KUHLMANN, CARRIE	MS	\$26.75
12113	12/8/2021	KULLY PIPE & STEEL CO		\$274.53
12082	12/1/2021	KVETENSKY, EMMA		\$25.00
12019	11/10/2021	LANGUAGE AND FRIENDSHIP		\$3,561.00
12114	12/8/2021	LINCOLN SOUTHEAST HIGH SCHOOL		\$200.00
12020	11/10/2021	LINCOLN SOUTHWEST HIGH SCHOOL		\$320.00
12115	12/8/2021	LINDBLAD, BRAD		\$120.00
12063	11/24/2021	LINDBLAD, BRAD		\$400.00
12021	11/10/2021	LINDBLAD, BRAD		\$240.00
12116	12/8/2021	LITTLE CAESARS - HASTINGS		\$110.00
12083	12/1/2021	LITTLE CAESARS - HASTINGS		\$18.00
12064	11/24/2021	LONG, MCKINSEY		\$199.98
12065	11/24/2021	MARTIN, RYAN		\$320.00
12117	12/8/2021	MATHESON TRI-GAS, INC		\$1,429.65
12084	12/1/2021	MATHESON TRI-GAS, INC		\$364.97
12040	11/17/2021	MAU, SHELLY	HS	\$108.00
12118	12/8/2021	MCQUINN, JEFF		\$120.00
12119	12/8/2021	MENARDS		\$182.19
12085	12/1/2021	MENARDS		\$506.16
12120	12/8/2021	MIKE'S PIZZA		\$69.00
12022	11/10/2021	MIKE'S PIZZA		\$44.00
12041	11/17/2021	MILLARD NORTH HIGH SCHOOL DECA		\$70.00
12121	12/8/2021	MILLARD WEST HIGH SCHOOL		\$210.00
12042	11/17/2021	MORRISON CANCER CENTER		\$100.00
12086	12/1/2021	NAPA AUTO PARTS		\$170.44
12023	11/10/2021	NCA		\$465.00
12087	12/1/2021	NEBRASKA SPORTS		\$1,527.29
12043	11/17/2021	NEBRASKA SPORTS		\$18.98
12044	11/17/2021	NORFOLK PUBLIC SCHOOLS		\$300.00

Activity 12-21

12122	12/8/2021	O'REILLY AUTO PARTS	\$212.07
12123	12/8/2021	OMAHA SOUTH HIGH SCHOOL	\$175.00
12124	12/8/2021	PASTIME LANES	\$690.00
12125	12/8/2021	PEPSI OF HASTINGS -	\$448.30
12066	11/24/2021	PEPSI OF HASTINGS -	\$306.35
12024	11/10/2021	PEPSI OF HASTINGS -	\$307.10
12045	11/17/2021	PETERSON, MASHAYLLA	\$105.00
12025	11/10/2021	PETERSON, MASHAYLLA	\$95.00
12088	12/1/2021	QUALITY SOUND & COMMUNICATION	\$3,445.00
12126	12/8/2021	RAVENNA HIGH SCHOOL	\$60.00
12127	12/8/2021	RUSS'S IGA	\$109.77
12089	12/1/2021	RUSS'S IGA	\$73.26
12090	12/1/2021	RUTT, JUDE	\$10.61
12128	12/8/2021	SCHMIDT, STEPHEN	\$130.00
12091	12/1/2021	SHIRT SHACK- HASTINGS	\$995.25
12046	11/17/2021	SHIRT SHACK- HASTINGS	\$175.00
12129	12/8/2021	SHOOT-A-WAY, INC.	\$3,660.00
12092	12/1/2021	SMALL TOWN FAMOUS-	\$2,596.30
12026	11/10/2021	SMALL TOWN FAMOUS-	\$1,488.00
12047	11/17/2021	SOUTH CENTRAL EMS, LLC	\$2,325.00
12093	12/1/2021	STEINHAUER, MEGAN G HHS	\$60.07
12094	12/1/2021	SWIM QUIK	\$2,341.00
12048	11/17/2021	SYNCB/AMAZON	\$5,316.47
12130	12/8/2021	THE FRAME LADY	\$49.76
12027	11/10/2021	THOMSEN OIL CO	\$2,031.47
12049	11/17/2021	TOMASZKIEWICZ, KATIE L.	\$81.00
12095	12/1/2021	TOWNEPLACE SUITES	\$839.52
12050	11/17/2021	US BANK	\$1,857.58
12028	11/10/2021	US BANK	\$3,700.21
12096	12/1/2021	VARSITY SPIRIT FASHIONS	\$160.45
12051	11/17/2021	VIGLIANCO, THOMAS	\$500.00
12067	11/24/2021	VILLAGE INN - C/O MATTHEW BRAND	\$3,322.95
12131	12/8/2021	VORDERSTRASSE DEBRA MO	\$49.39
12029	11/10/2021	VORDERSTRASSE DEBRA MO	\$194.58
12132	12/8/2021	W.G. PAULEY LUMBER COMPANY	\$196.36
12097	12/1/2021	W.G. PAULEY LUMBER COMPANY	\$240.97
12052	11/17/2021	WALSWORTH PUBLISHING CO	\$446.00
12133	12/8/2021	WASHBURN, TIM	\$140.00
12068	11/24/2021	WEISS, HAYDEN	\$35.50
12134	12/8/2021	WENBURG, CARTER	\$105.00
12053	11/17/2021	WENBURG, CARTER	\$105.00
12030	11/10/2021	WENBURG, CARTER	\$95.00
12031	11/10/2021	WICHELT, LEXI	\$12.84

Activity 12-21

12135	12/8/2021	WILLIAMSON, NICOLE	\$125.00
12136	12/8/2021	WRIGHT, CHRIS	\$140.00
12032	11/10/2021	WYHE'S CHOICE FUNDRAISING	\$2,501.50
12137	12/8/2021	ZART, TODD	\$140.00
			\$87,201.65

GOOD NEWS

1. Congratulations to Angie Riley, Lincoln Elementary paraeducator, who was named Para of the Year by the Office of Special Education at the Nebraska Department of Education.
2. The following high schools attended the Supreme Court Hearings at HHS on Wednesday, December 1, 2021
 - Doniphan-Trumbull
 - Aurora
 - Sandy Creek
 - Blue Hill
 - North Platte
 - Adams Central
 - St. Cecilia
 - Sutton
 - Kearney
 - Hastings Senior High

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2021

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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, 2021, 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
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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, 2021, 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, the Activity and Student Fee statements of cash receipts, disbursements, and fund balances, 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, 2021, 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, 2021

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2021**

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, 2021. 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 \$1,536,574 (15.8 percent) compared to an increase of \$1,420,930 the prior fiscal year.
- General Fund revenues were \$43,851,816, \$1,536,574 more than expenses.
- General Fund operational costs were \$42,315,242, a 3.5 percent decrease from the prior year.
- Hastings Public School District No. 18’s student average daily membership decreased by 63 students (1.9 percent) to an Average Daily Membership (ADM) of 3,338 for the year ended August 31, 2021.

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, 2021**

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, 2021, than it was the year before, increasing 3.7 percent to \$26,777,320. The increase in the District’s financial position came from its governmental activities, the net position of which increased from \$25,577,208 to \$26,500,350 in 2021. The net position of the District’s business-type activities increased from \$251,797 to \$276,970 in 2021.

Summary Statements of Net Position

	<u>August 31,</u> <u>2021</u>	<u>August 31,</u> <u>2020</u>
Current Assets	\$ 26,777,320	\$ 25,829,005
Liabilities	-	-
Net Position:		
Restricted	11,927,862	13,333,366
Unrestricted	14,849,458	12,495,639
Total Net Position	\$ 26,777,320	\$ 25,829,005

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Year Ended August 31, <u>2021</u>	Year Ended August 31, <u>2020</u>	Increase <u>(Decrease)</u>
Receipts:			
Charges for services	\$ 2,187,790	\$ 2,366,365	\$ (178,575)
Operating grants	7,288,336	6,557,470	730,866
Capital grants	61,583	43,175	18,408
Taxes (property, motor vehicle, and other)	18,395,751	17,709,369	686,382
State aid	19,896,331	19,556,527	339,804
Bond proceeds	5,865,000	25,277,662	(19,412,662)
Other revenue	1,157,501	1,243,170	(85,669)
Total receipts	<u>54,852,292</u>	<u>72,753,738</u>	<u>(17,901,446)</u>
Expenses:			
Instruction	26,063,165	25,260,230	802,935
Support services:			
Pupils	686,006	867,899	(181,893)
SPED	1,867,076	1,741,755	125,321
Staff	1,791,997	1,989,318	(197,321)
General administration	672,848	699,281	(26,433)
School administration	2,138,478	2,059,286	79,192
Business	857,969	917,774	(59,805)
Building and grounds	3,337,455	4,939,663	(1,602,208)
Pupil transportation	824,760	1,114,700	(289,940)
Other support services	787,767	1,302,767	(515,000)
Community service operations	14,489	23,573	(9,084)
Categorical programs	534,192	429,490	104,702
Facilities	2,737,519	8,474	2,729,045
Federal programs	3,424,521	3,220,146	204,375
Principal paid	6,395,000	20,070,000	(13,675,000)
Interest and fees on long-term debt	1,795,908	2,164,700	(368,792)
Total expenses	<u>53,929,150</u>	<u>66,809,056</u>	<u>(12,879,906)</u>
Increase in net position - governmental funds	<u>\$ 923,142</u>	<u>\$ 5,944,682</u>	<u>\$ (5,021,540)</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021

Business-type Activities

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

	Year Ended August 31, <u>2021</u>	Year Ended August 31, <u>2020</u>	Increase (Decrease)
Receipts:			
Charges for services	\$ 99,089	\$ 393,164	\$ (294,075)
Operating grants	2,023,527	1,644,632	378,895
Other income	142	2,732	(2,590)
Total receipts	2,122,758	2,040,528	82,230
Expenses:			
Nutrition services	2,097,585	2,153,531	(55,946)
Increase (decrease) in net position	\$ 25,173	\$ (113,003)	\$ 138,176

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$26,500,350, which were \$923,142 higher than last year's ending combined balances of \$25,577,208. The increase in fund balance is due primarily to an increase in the General Fund of \$1,536,574, an increase in the Cooperative Fund of \$348,926, an increase in the Bond Fund of \$434,150, and a decrease in the Special Building Fund of \$1,929,848.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2021:

	<u>Receipts</u>	<u>Disbursements</u>	<u>Receipts Over (Under) Disbursements</u>
General	\$ 43,851,816	\$ 42,315,242	\$ 1,536,574
Bond Fund	8,344,891	7,910,741	434,150
Qualified Capital Purpose Fund	375,361	285,167	90,194
Cooperative Fund	1,174,078	825,152	348,926
Special Building Fund	289,237	2,219,085	(1,929,848)
Other Governmental Funds	1,207,460	764,314	443,146
Eliminations	(390,551)	(390,551)	-
Totals	\$ 54,852,292	\$ 53,929,150	\$ 923,142

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

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>	Receipts Over (Under) <u>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	1,064,074	1,279,756	(215,682)
Eliminations	-	-	-
Totals	<u>\$ 72,753,738</u>	<u>\$ 66,809,056</u>	<u>\$ 5,944,682</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 \$3,484,791 less than budgeted appropriations. Actual General Fund receipts were \$2,141,185 more than budget leading to an increase in fund balance of \$1,536,574 instead of the budgeted decrease of \$4,089,402.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

- Morton building project and equipment - \$2,158,848
- Wireless infrastructure at HHS and HMS - \$136,147
- Hawthorne HVAC - \$75,571
- Greenhouse - \$54,180
- 1,450 Chromebooks - \$293,717
- 150 MacBook Air Computers - \$118,850

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2021**

Long-term Debt

A summary of the District’s debt follows:

	Balance at <u>8/31/2021</u>	Balance at <u>8/31/2020</u>	\$ Change Increase <u>(Decrease)</u>	% Change Increase <u>(Decrease)</u>
Limited Tax Obligation	\$ 6,485,000	\$ 6,565,000	\$ (80,000)	(1.22) %
General Obligation	<u>38,830,000</u>	<u>39,280,000</u>	<u>(450,000)</u>	(1.15)
Total governmental	<u>\$ 45,315,000</u>	<u>\$ 45,845,000</u>	<u>\$ (530,000)</u>	(1.16)

Long-term debt decreased \$530,000 due to refunding of debt being slightly less than 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 \$551,289 (3.9 percent) for the year ending August 31, 2021 due to valuation increase. The District’s overall levy remains unchanged at \$1.34.
- Certified state aid for next year will be \$21,491,019. This represents a \$1,594,688 (8.0 percent) increase.
- The District has remaining commitments of \$3,537,164 on the Morton building project at August 31, 2021

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, 2021

	Primary Government			Component Unit (Accrual Basis)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (note C)	\$ 10,551,685	\$ 276,970	\$ 10,828,655	\$ 1,090,913
Cash restricted for qualified purpose (note C)	2,549,173	-	2,549,173	-
Cash restricted for bond payments (note C)	4,466,762	-	4,466,762	-
Cash restricted for building projects (note C)	4,152,427	-	4,152,427	-
Cash with County Treasurers (note D)	4,780,303	-	4,780,303	-
Pledges receivable	-	-	-	18,745
Total current assets	26,500,350	276,970	26,777,320	1,109,658
LIABILITIES				
Current liabilities:				
Scholarships payable	-	-	-	12,061
NET POSITION				
Restricted	11,927,862	-	11,927,862	904,180
Unrestricted	14,572,488	276,970	14,849,458	193,417
Total net position	\$ 26,500,350	\$ 276,970	\$ 26,777,320	\$ 1,097,597

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, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	Program Receipts	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
Instruction	\$ 26,063,165	\$ 254,448	\$ 3,455,080
Support services:			
Pupils	686,006	-	-
SPED	1,867,076	-	-
Staff	1,791,997	-	-
General administration	672,848	-	-
School administration	2,138,478	-	-
Business	857,969	-	-
Building and grounds	3,337,455	1,117,048	-
Pupil transportation	824,760	-	-
Other support services	787,767	816,294	-
Community service operations	14,489	-	-
Categorical programs	534,192	-	377,454
Facilities	2,737,519	-	-
Federal programs	3,424,521	-	3,358,351
Principal paid	6,395,000	-	-
Interest and fees on long-term debt	1,795,908	-	97,451
	53,929,150	2,187,790	7,288,336
Total governmental activities			
Business-type activities:			
Nutrition services	2,097,585	99,089	2,023,527
	\$ 56,026,735	\$ 2,286,879	\$ 9,311,863
Total primary government			
Component Unit			
Hastings Public Schools Foundation	\$ 354,227	\$ -	\$ 417,064
	\$ 56,380,962	\$ 2,385,969	\$ 9,728,927

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	
\$ -	\$ (22,353,637)		\$ (22,353,637)	
-	(686,006)		(686,006)	
-	(1,867,076)		(1,867,076)	
-	(1,791,997)		(1,791,997)	
-	(672,848)		(672,848)	
-	(2,138,478)		(2,138,478)	
-	(857,969)		(857,969)	
-	(2,220,407)		(2,220,407)	
-	(824,760)		(824,760)	
-	28,527		28,527	
-	(14,489)		(14,489)	
-	(156,738)		(156,738)	
61,583	(2,675,936)		(2,675,936)	
-	(66,170)		(66,170)	
-	(6,395,000)		(6,395,000)	
-	(1,698,457)		(1,698,457)	
61,583	(44,391,441)	\$ -	(44,391,441)	
-	-	25,031	25,031	
\$ 61,583	(44,391,441)	25,031	(44,366,410)	
\$ -				\$ 62,837
General receipts:				
Taxes:				
Property	15,125,164	-	15,125,164	-
Motor vehicle	1,651,050	-	1,651,050	-
Other taxes	1,619,537	-	1,619,537	-
Fines and licenses	218,057	-	218,057	-
State aid	19,896,331	-	19,896,331	-
State apportionment	469,324	-	469,324	-
Interest and investment income	19,260	142	19,402	104,852
Sale of property	287,175	-	287,175	-
Bond proceeds	5,865,000	-	5,865,000	-
Other	163,685	-	163,685	17,323
Total general receipts	45,314,583	142	45,314,725	122,175
Change in net position	923,142	25,173	948,315	185,012
Net position - August 31, 2020				
As originally reported	25,314,664	251,797	25,566,461	912,585
Restatement	262,544	-	262,544	-
As restated	25,577,208	251,797	25,829,005	912,585
Net position - August 31, 2021	\$ 26,500,350	\$ 276,970	\$ 26,777,320	\$ 1,097,597

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

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

August 31, 2021

	<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	\$ 7,212,193	\$ 4,466,762	\$ 2,549,173	\$ 1,838,359	\$ 4,152,427	\$ 1,501,133	\$ 21,720,047
Cash with County Treasurers	4,020,803	683,553	75,947	-	-	-	4,780,303
Total assets	\$ 11,232,996	\$ 5,150,315	\$ 2,625,120	\$ 1,838,359	\$ 4,152,427	\$ 1,501,133	\$ 26,500,350
FUND BALANCES							
Fund balances:							
Restricted for:							
Qualified capital purpose	\$ -	\$ -	\$ 2,625,120	\$ -	\$ -	\$ -	\$ 2,625,120
Building improvements	-	-	-	-	4,152,427	-	4,152,427
Bond payments	-	5,150,315	-	-	-	-	5,150,315
Assigned for:							
Employee benefits	-	-	-	-	-	215,765	215,765
Capital outlay	-	-	-	1,838,359	-	858,620	2,696,979
Extracurricular activities	-	-	-	-	-	426,748	426,748
Budgetary stabilization	7,055,779	-	-	-	-	-	7,055,779
Unassigned	4,177,217	-	-	-	-	-	4,177,217
Total fund balances	\$ 11,232,996	\$ 5,150,315	\$ 2,625,120	\$ 1,838,359	\$ 4,152,427	\$ 1,501,133	\$ 26,500,350

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, 2021

	General Fund	Bond Fund	Qualified Capital Purpose Fund
RECEIPTS			
Taxes:			
Property	\$ 12,638,525	\$ 2,237,620	\$ 249,019
Motor vehicle	1,651,050	-	-
Homestead exemption	714,877	126,171	13,910
Property tax credit	574,818	101,639	11,296
Personal property tax credit	10,988	1,943	216
Pro-rate motor vehicle	40,227	7,137	790
Carline	9,315	1,647	183
Nameplate capacity	3,661	647	72
Fines and licenses	218,057	-	-
Tuition received	254,448	-	-
Extracurricular receipts	-	-	-
Donations	394,512	-	-
State aid and grants	23,803,677	-	-
Federal grants	3,358,351	-	97,451
Interest income	10,465	3,087	2,424
Transfer from other funds	-	-	-
Sale of property	-	-	-
Bond proceeds	-	5,865,000	-
Insurance adjustments	111,140	-	-
Other	57,705	-	-
Total receipts	43,851,816	8,344,891	375,361
DISBURSEMENTS			
Instruction	20,382,112	-	-
Special education programs	5,604,656	-	-
Summer school	76,397	-	-
Support services:			
Pupils	686,006	-	-
SPED	1,867,076	-	-
Staff	2,091,997	-	-
General administration	672,848	-	-
School administration	2,138,478	-	-
Business	552,848	-	-
Building and grounds	3,337,455	-	-
Pupil transportation	824,760	-	-
Other support services	23,453	-	-
Community service operations	14,489	-	-
Categorical programs	534,192	-	-
Facilities	-	-	5,000
Federal programs	3,417,924	-	-
Transfers to other funds	90,551	-	-
Debt service:			
Principal	-	6,315,000	80,000
Interest	-	1,506,640	198,867
Bond fees	-	89,101	1,300
Total disbursements	42,315,242	7,910,741	285,167
Excess (deficiency) of receipts over disbursements	1,536,574	434,150	90,194
Fund balances - August 31, 2020			
As originally reported	9,696,422	4,716,165	2,534,926
Restatement	-	-	-
As restated	9,696,422	4,716,165	2,534,926
Fund balances - August 31, 2021	\$ 11,232,996	\$ 5,150,315	\$ 2,625,120

See notes to financial statements.

Cooperative Fund	Special Building Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 15,125,164
-	-	-	-	1,651,050
-	-	-	-	854,958
-	-	-	-	687,753
-	-	-	-	13,147
-	-	-	-	48,154
-	-	-	-	11,145
-	-	-	-	4,380
-	-	-	-	218,057
-	-	-	-	254,448
-	-	816,294	-	816,294
61,583	-	-	-	456,095
-	-	-	-	23,803,677
-	-	-	-	3,455,802
607	2,062	615	-	19,260
-	-	390,551	(390,551)	-
-	287,175	-	-	287,175
-	-	-	-	5,865,000
-	-	-	-	111,140
<u>1,111,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,169,593</u>
1,174,078	289,237	1,207,460	(390,551)	54,852,292
-	-	-	-	20,382,112
-	-	-	-	5,604,656
-	-	-	-	76,397
-	-	-	-	686,006
-	-	-	-	1,867,076
-	-	-	(300,000)	1,791,997
-	-	-	-	672,848
-	-	-	-	2,138,478
305,121	-	-	-	857,969
-	-	-	-	3,337,455
-	-	-	-	824,760
-	-	764,314	-	787,767
-	-	-	-	14,489
-	-	-	-	534,192
520,031	2,212,488	-	-	2,737,519
-	6,597	-	-	3,424,521
-	-	-	(90,551)	-
-	-	-	-	6,395,000
-	-	-	-	1,705,507
-	-	-	-	90,401
<u>825,152</u>	<u>2,219,085</u>	<u>764,314</u>	<u>(390,551)</u>	<u>53,929,150</u>
348,926	(1,929,848)	443,146	\$ -	923,142
1,489,433	6,082,275	795,443	-	25,314,664
-	-	262,544	-	262,544
<u>1,489,433</u>	<u>6,082,275</u>	<u>1,057,987</u>	-	<u>25,577,208</u>
<u>\$ 1,838,359</u>	<u>\$ 4,152,427</u>	<u>\$ 1,501,133</u>	-	<u>\$ 26,500,350</u>

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

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

August 31, 2021

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 276,970
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 276,970</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, 2021

	<u>Nutrition Fund</u>
Operating receipts:	
Nutrition sales	\$ 99,089
State sources	13,347
Federal sources	1,867,976
USDA commodities	<u>142,204</u>
Total operating receipts	<u>2,122,616</u>
 Operating disbursements:	
Salaries and employee benefits	244,219
Food and food service supplies	296,986
Contracted services	<u>1,556,380</u>
Total operating disbursements	<u>2,097,585</u>
Operating receipts in excess of disbursements	25,031
 Nonoperating receipts:	
Interest income	<u>142</u>
Receipts in excess of disbursements	25,173
Net position - August 31, 2020	<u>251,797</u>
Net position - August 31, 2021	<u><u>\$ 276,970</u></u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

August 31, 2021

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, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

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

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

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

3. Basis of Accounting/Measurement Focus

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

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

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund financial statements.

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, 2021

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.

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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. Equity Restatement

During the year ended August 31, 2021, the District adopted GASB Statement 84, *Fiduciary Activities*, which addresses when a government should report assets in a fiduciary fund. Prior to the adoption of GASB 84, the District reported the Activity and Student Fee Funds as fiduciary funds. However, based on GASB 84, these funds have been reclassified to governmental funds. As a result, governmental activities net position and governmental fund balance as of August 31, 2020, were increased \$262,544.

7. Estimates

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

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

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

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

The assessed value at August 31, 2020, upon which the 2020 levy was based was \$1,253,453,974.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The property taxes collected during the year ended August 31, 2021 were taxes assessed for the 2020 calendar year and previously uncollected taxes. The 2020 tax levy per \$100 of assessed valuation of taxable property was as follows:

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

NOTE C – CASH AND INVESTMENTS

Cash

At August 31, 2021, the carrying value of the District’s deposits was \$21,996,267 and the bank balance was \$22,105,263. 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 \$172,593, as of August 31, 2021. 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, 2021 consisted of the following:

Cash on hand	\$ 750
Demand deposits	<u>21,996,267</u>
	<u>\$ 21,997,017</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS, continued

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2021, as follows:

Carrying value:	
Cash	\$ <u>21,997,017</u>
Included in the following fund financial statements captions:	
Statement of Net Position – Governmental Funds:	
Cash	\$ 10,551,685
Cash restricted for qualified purposes	2,549,173
Cash restricted for building projects	4,152,427
Cash restricted for bond payments	4,466,762
Statement of Net Position – Proprietary Fund:	
Cash	<u>276,970</u>
	\$ <u>21,997,017</u>

Component Unit

The carrying values of cash and investments for the Hastings Public Schools Foundation is made of the following at August 31, 2021:

Carrying value:	
Cash	\$ 448,196
Investments	<u>642,717</u>
	\$ <u>1,090,913</u>

The bank balances of the Foundation's deposits at Heritage Bank exceeded FDIC coverage by \$41,482, as of August 31, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE C – CASH AND INVESTMENTS, continued

Investments

Investments are stated at fair value at August 31, 2021, 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	\$ 8,849	\$ 8,849	\$ -
Exchange traded and mutual funds	633,868	525,035	108,833
Total	<u>\$ 642,717</u>	<u>\$ 533,884</u>	<u>\$ 108,833</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, 2021 are presented at fair value using Level 1 evidence.

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2021. The receipts were transferred subsequent to the fiscal year ended August 31, 2021.

General Fund	\$ 4,020,803
Qualified Capital Purpose Fund	75,947
Bond Fund	<u>683,553</u>
Total cash with County Treasurers at August 31, 2021	<u>\$ 4,780,303</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 \$71,779 at August 31, 2021, with \$46,362 remaining to be claimed by employees. The remaining \$25,417 represents prior-year employee forfeitures.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES

Long-term liabilities and activity in the governmental funds for the year ended August 31, 2021 were as follows:

	Balance August 31, <u>2020</u>	<u>Proceeds</u>	Principal <u>Payments</u>	Balance August 31, <u>2021</u>	Due Within One <u>Year</u>
Limited tax obligation bonds	\$ 6,565,000	\$ -	\$ (80,000)	\$ 6,485,000	\$ 185,000
General obligation bonds	<u>39,280,000</u>	<u>5,865,000</u>	<u>(6,315,000)</u>	<u>38,830,000</u>	<u>1,105,000</u>
Total long-term liabilities	<u>\$ 45,845,000</u>	<u>\$ 5,865,000</u>	<u>\$ (6,395,000)</u>	<u>\$ 45,315,000</u>	<u>\$ 1,290,000</u>

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

Qualified School Construction Bonds – 2010B

Issuer: Adams County School District No. 18

Purpose: District construction project

Amount: \$1,995,000

Dated: December 12, 2010

Interest Rate: 5.52%

Principal Due: December 1, 2028

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 1----- <u>Principal</u>	<u>Interest</u>	---June 1--- <u>Interest</u>	Est. Federal <u>Subsidy</u>	Total <u>Payments</u>	Principal <u>Balance</u>
							\$ 1,995,000
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>\$ 440,176</u>	<u>\$ 385,154</u>	<u>\$ (729,330)</u>	<u>\$ 2,091,000</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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>	<u>-----December 1-----</u>		<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>
						\$ 4,490,000
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>\$ 4,490,000</u>	<u>\$ 419,800</u>	<u>\$ 374,900</u>	<u>\$ 5,284,700</u>	

General Obligation Bonds – 2017

Issuer: Adams County School District No. 18
 Purpose: District construction project
 Amount: \$5,500,000
 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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2017, continued

During the year August 31, 2021, the School District used the proceeds from the 2020B General Obligation Refunding Bonds to advance defease the remaining principal of \$5,500,000 and interest. The proceeds are in escrow, and not included in these financial statements, and will be used to call the bonds January 31, 2022.

General Obligation Refunding Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2013 bonds

Amount: \$6,435,000

Dated: May 20, 2020

Interest Rate: 1.7 - 2.0%

Principal Due: December 15 commencing 2020 to 2031

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 6,410,000
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>\$ 6,410,000</u>	<u>\$ 531,055</u>	<u>\$ 468,800</u>	<u>\$ 7,409,855</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2020B

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2017 bonds

Amount: \$5,865,000

Dated: November 19, 2020

Interest Rate: 2.2 - 3.0%

Principal Due: December 15 commencing 2032 to 2044

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 5,865,000
2021-2022		\$ -	\$ 81,173	\$ 81,174	\$ 162,347	5,865,000
2022-2023		-	81,173	81,174	162,347	5,865,000
2023-2024		-	81,173	81,174	162,347	5,865,000
2024-2025		-	81,173	81,174	162,347	5,865,000
2025-2026		-	81,173	81,174	162,347	5,865,000
2026-2027		-	81,173	81,174	162,347	5,865,000
2027-2028		-	81,173	81,174	162,347	5,865,000
2028-2029		-	81,173	81,174	162,347	5,865,000
2029-2030		-	81,173	81,174	162,347	5,865,000
2030-2031		-	81,173	81,174	162,347	5,865,000
2031-2032		-	81,173	81,174	162,347	5,865,000
2032-2033	2.20%	380,000	81,174	76,994	538,168	5,485,000
2033-2034	2.30%	395,000	76,994	72,451	544,445	5,090,000
2034-2035	2.45%	405,000	72,451	67,490	544,941	4,685,000
2035-2036	2.55%	415,000	67,490	62,199	544,689	4,270,000
2036-2037	2.65%	425,000	62,199	56,568	543,767	3,845,000
2037-2038	2.75%	435,000	56,568	50,586	542,154	3,410,000
2038-2039	2.85%	445,000	50,586	44,245	539,831	2,965,000
2039-2040	2.90%	460,000	44,245	37,575	541,820	2,505,000
2040-2041	3.00%	475,000	37,575	30,450	543,025	2,030,000
2041-2042	3.00%	485,000	30,450	23,175	538,625	1,545,000
2042-2043	3.00%	500,000	23,175	15,675	538,850	1,045,000
2043-2044	3.00%	515,000	15,675	7,950	538,625	530,000
2044-2045	3.00%	530,000	7,950	-	537,950	-
		<u>\$ 5,865,000</u>	<u>\$ 1,519,435</u>	<u>\$ 1,438,272</u>	<u>\$ 8,822,707</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2019B

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2015 bonds

Amount: \$7,870,000

Dated: October 24, 2019

Interest Rate: 2.23 - 3.35%

Principal Due: December 15 commencing 2019 to 2042

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 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>\$ 7,620,000</u>	<u>\$ 1,907,774</u>	<u>\$ 1,788,079</u>	<u>\$ 11,315,853</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2019

Issuer: Adams County School District No. 18

Purpose: Refunding Series 2012 and 2014 bonds

Amount: \$14,615,000

Dated: May 16, 2019

Interest Rate: 2.0 - 5.0%

Principal Due: December 15 commencing 2019 to 2044

Interest Due: December 15 and June 15 commencing 2019 to 2044

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 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>\$ 12,935,000</u>	<u>\$ 3,357,450</u>	<u>\$ 3,078,250</u>	<u>\$ 19,370,700</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: District construction project

Amount: \$6,000,000

Dated: August 3, 2020

Interest Rate: 1.5 - 2.0%

Principal Due: December 15 commencing 2021 to 2040

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15-----		<u>June 15 Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
		<u>Principal</u>	<u>Interest</u>			
						\$ 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>\$ 611,835</u>	<u>\$ 7,281,815</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE F – LONG-TERM LIABILITIES, continued

Long-term debt service requirements at August 31, 2021 are:

Year Ended	Other Debt			
	August 31,	Principal	Interest	Subsidy
2022	\$ 1,290,000	\$ 1,376,688	\$ (97,244)	\$ 2,569,444
2023	1,390,000	1,326,897	(97,244)	2,619,653
2024	1,455,000	1,274,326	(97,244)	2,632,082
2025	1,510,000	1,219,355	(97,244)	2,632,111
2026	1,570,000	1,161,878	(97,244)	2,634,634
2027-2031	11,025,000	4,859,760	(243,110)	15,641,650
2032-2036	10,905,000	3,499,086	-	14,404,086
2037-2041	10,300,000	1,889,403	-	12,189,403
2042-2045	5,870,000	383,567	-	6,253,567
	<u>\$45,315,000</u>	<u>\$16,990,960</u>	<u>\$ (729,330)</u>	<u>\$ 61,576,630</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, 2021

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, 2020, 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 monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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, 2021

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, 2021, the District's total payroll for all employees was \$26,338,819. Total covered payroll was \$25,491,526. 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, 2019, to June 30, 2020 (and from July 1, 2020 through August 31, 2021). 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, 2021, was \$2,518,977.

Pension Liabilities

At June 30, 2020 the District had a liability of \$15,885,485 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, 2020, 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 88.71% funded as of June 30, 2020 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, 2020, the District's proportion was 1.229310 percent, which was a decrease of 0.048775 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$3,063,671.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2020 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, 2021

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, 2020, (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, 2020, 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 2119.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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%	\$ 35,275,850
Current discount rate	7.5%	\$ 15,885,485
1% increase	8.5%	\$ (121,466)

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, 2021

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, 2021 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, 2021, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Five Points Bank	\$ 11,594,371
Nebraska Liquid Assets Fund	9,979,042
Pinnacle Bank	422,593
Wells Fargo Bank	<u>261</u>
	<u>\$ 21,996,267</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, 2021.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

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, 2021.

The School District has the following lease commitments:

Years ending August 31:	
2022	\$ 125,888
2023	125,888
2024	<u>115,397</u>
	<u>\$ 367,173</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, 2021 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$415,988

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2021

NOTE K – COMMITMENTS

At August 31, 2021, the District has remaining contractual commitments of \$3,537,164 on the Morton elementary renovation. The project is expected to be completed in spring 2022.

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, 2021, 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, 2021

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
Local receipts:			
1110	\$ 13,898,300	\$ 12,638,525	\$ (1,259,775)
1115	10,000	9,315	(685)
1125	1,000,000	1,651,050	651,050
1323	250,000	254,448	4,448
1510	20,000	10,465	(9,535)
1910	-	5,160	5,160
1911	18,000	15,550	(2,450)
1920	100,000	165,273	65,273
1921	-	2,990	2,990
1925	50,000	229,239	179,239
1980	-	9,840	9,840
1990	50,000	42,705	(7,295)
	<u>15,396,300</u>	<u>15,034,560</u>	<u>(361,740)</u>
County receipts:			
2110	180,000	199,517	19,517
State receipts:			
3110	19,896,331	19,896,331	-
3120	3,000,000	2,969,211	(30,789)
3125	100,000	86,338	(13,662)
3130	-	714,877	714,877
3131	-	574,818	574,818
3132	-	10,988	10,988
3133	3,000	3,661	661
3165	-	23,855	23,855
3166	-	199,363	199,363
3180	30,000	40,227	10,227
3400	500,000	469,324	(30,676)
3535	20,000	16,624	(3,376)
3541	200,000	81,581	(118,419)
3590	50,000	61,050	11,050
	<u>23,799,331</u>	<u>25,148,248</u>	<u>1,348,917</u>
4000	2,335,000	3,358,351	1,023,351
Non-revenue receipts:			
5300	-	111,140	111,140
	<u>41,710,631</u>	<u>43,851,816</u>	<u>2,141,185</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND, continued
Year ended August 31, 2021

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
DISBURSEMENTS				
1100	Instructional services	21,050,033	20,382,112	(667,921)
1200	Special education	6,500,000	5,604,656	(895,344)
1300	Summer school	-	76,397	76,397
	Support services:			
2100	Pupil	700,000	686,006	(13,994)
2141-2183	SPED	2,000,000	1,867,076	(132,924)
2200	Staff	2,000,000	2,091,997	91,997
2300	General administration	1,450,000	672,848	(777,152)
2400	School administration	2,200,000	2,138,478	(61,522)
2500	Business	1,000,000	552,848	(447,152)
2600	Building and grounds	3,750,000	3,337,455	(412,545)
2700	Pupil transportation	1,200,000	824,760	(375,240)
2900	Other support services	-	23,453	23,453
3300	Community service operations	50,000	14,489	(35,511)
3400	Categorical programs	300,000	402,432	102,432
3500	State categorical programs	500,000	131,760	(368,240)
6000	Federal programs	3,000,000	3,417,924	417,924
8000	Transfer to other funds	100,000	90,551	(9,449)
	Total disbursements	<u>45,800,033</u>	<u>42,315,242</u>	<u>(3,484,791)</u>
RECEIPTS OVER (UNDER)				
	DISBURSEMENTS	<u>\$ (4,089,402)</u>	1,536,574	<u>\$ 5,625,976</u>
	Fund balances - August 31, 2020		9,696,422	
	Fund balances - August 31, 2021		<u>\$ 11,232,996</u>	
	Composition of fund balance:		<u>8/31/2020</u>	<u>8/31/2021</u>
	Cash		\$ 5,784,654	\$ 7,212,193
	County treasurer cash		3,911,768	4,020,803
	Total fund balance		<u>\$ 9,696,422</u>	<u>\$ 11,232,996</u>

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

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2021

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>	
RECEIPTS				
Local receipts:				
1110	Property	\$ 2,457,267	\$ 2,237,620	\$ (219,647)
1115	Carline	1,500	1,647	147
1510	Interest	15,000	3,087	(11,913)
	Total local receipts:	<u>2,473,767</u>	<u>2,242,354</u>	<u>(231,413)</u>
State receipts:				
3130	Homestead exemption	-	126,171	126,171
3131	Property tax credit	-	101,639	101,639
3132	Personal property tax credit	-	1,943	1,943
3133	Nameplate capacity	-	647	647
3180	Pro-rate motor vehicle	7,000	7,137	137
	Total state receipts:	<u>7,000</u>	<u>237,537</u>	<u>230,537</u>
Non-revenue receipts:				
5101	Bond proceeds	<u>15,000,000</u>	<u>5,865,000</u>	<u>(9,135,000)</u>
	Total receipts	17,480,767	8,344,891	(9,135,876)
DISBURSEMENTS				
5000	Redemption of principal	18,000,000	6,315,000	(11,685,000)
5000	Interest on long-term debt	3,485,000	1,506,640	(1,978,360)
5000	Bond fees	-	89,101	89,101
	Total disbursements	<u>21,485,000</u>	<u>7,910,741</u>	<u>(13,574,259)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (4,004,233)</u>	434,150	<u>\$ 4,438,383</u>
	Fund balances - August 31, 2020		<u>4,716,165</u>	
	Fund balances - August 31, 2021		<u>\$ 5,150,315</u>	
Composition of fund balance:		<u>8/31/2020</u>	<u>8/31/2021</u>	
	Cash	\$ 4,048,926	\$ 4,466,762	
	County treasurer cash	667,239	683,553	
	Total fund balance	<u>\$ 4,716,165</u>	<u>\$ 5,150,315</u>	

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

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

Year ended August 31, 2021

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>	
RECEIPTS				
Local receipts:				
1110	Property	\$ 272,999	\$ 249,019	\$ (23,980)
1115	Carline	200	183	(17)
1510	Interest	10,000	2,424	(7,576)
	Total local receipts:	<u>283,199</u>	<u>251,626</u>	<u>(31,573)</u>
State receipts:				
3130	Homestead exemption	-	13,910	13,910
3131	Property tax credit	-	11,296	11,296
3132	Personal property tax credit	-	216	216
3133	Nameplate capacity	-	72	72
3180	Pro-rate motor vehicle	800	790	(10)
	Total state receipts:	<u>800</u>	<u>26,284</u>	<u>25,484</u>
4000	Federal grants	<u>98,000</u>	<u>97,451</u>	<u>(549)</u>
	Total receipts	381,999	375,361	(6,638)
DISBURSEMENTS				
4500	Building improvements	1,688,707	5,000	(1,683,707)
5000	Redemption of principal	1,190,000	80,000	(1,110,000)
5000	Interest on long-term debt	168,010	198,867	30,857
5000	Bond fees	1,100	1,300	200
	Total disbursements	<u>3,047,817</u>	<u>285,167</u>	<u>(2,762,650)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		<u>\$ (2,665,818)</u>	90,194	<u>\$ 2,756,012</u>
Fund balances - August 31, 2020			<u>2,534,926</u>	
Fund balances - August 31, 2021			<u>\$ 2,625,120</u>	
Composition of fund balance:		<u>8/31/2020</u>	<u>8/31/2021</u>	
Cash		\$ 2,461,486	\$ 2,549,173	
County treasurer cash		73,440	75,947	
Total fund balance		<u>\$ 2,534,926</u>	<u>\$ 2,625,120</u>	

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

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2021

<u>Function Code</u>	Budget (Original and <u>Final</u>)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>	
RECEIPTS				
Local receipts:				
1510	Interest income	\$ 10,000	\$ 607	\$ (9,393)
1925	Categorical grants	-	61,583	61,583
1990	Interlocal agreement	<u>1,000,000</u>	<u>1,111,888</u>	<u>111,888</u>
	Total receipts	1,010,000	1,174,078	164,078
DISBURSEMENTS				
2500	Business	-	305,121	305,121
4600	Building and grounds	<u>2,451,457</u>	<u>520,031</u>	<u>(1,931,426)</u>
	Total disbursements	<u>2,451,457</u>	<u>825,152</u>	<u>(1,626,305)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,441,457)</u>	348,926	<u>\$ 1,790,383</u>
	Fund balances - August 31, 2020		<u>1,489,433</u>	
	Fund balances - August 31, 2021		<u>\$ 1,838,359</u>	
	Composition of fund balance:		<u>8/31/2020</u>	<u>8/31/2021</u>
	Cash		<u>\$ 1,489,433</u>	<u>\$ 1,838,359</u>

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

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2021

Function Code	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>
RECEIPTS			
Local receipts:			
1510 Interest	\$ 1,000	\$ 2,062	\$ 1,062
Non-revenue receipts:			
5320 Sale of property	-	<u>287,175</u>	<u>287,175</u>
Total receipts	1,000	289,237	288,237
DISBURSEMENTS			
4300 Facilities	6,091,679	2,212,488	(3,879,191)
6000 Federal programs	-	<u>6,597</u>	<u>6,597</u>
Total disbursements	<u>6,091,679</u>	<u>2,219,085</u>	<u>(3,872,594)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS			
	<u>\$ (6,090,679)</u>	(1,929,848)	<u>\$ 4,160,831</u>
Fund balances - August 31, 2020		<u>6,082,275</u>	
Fund balances - August 31, 2021		<u>\$ 4,152,427</u>	
Composition of fund balance:			
Cash		<u>8/31/2020</u> <u>\$ 6,082,275</u>	<u>8/31/2021</u> <u>\$ 4,152,427</u>

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

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

August 31, 2021

	<u>Depreciation Fund</u>	<u>Employee Benefits Fund</u>	<u>Activity Fund</u>	<u>Student Fee Fund</u>	Total Other Governmental <u>Funds</u>
ASSETS					
Cash	\$ 858,620	\$ 215,765	\$ 372,688	\$ 54,060	\$ 1,501,133
Cash with County Treasurers	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 858,620</u>	<u>\$ 215,765</u>	<u>\$ 372,688</u>	<u>\$ 54,060</u>	<u>\$ 1,501,133</u>
LIABILITIES AND FUND BALANCES					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:					
Assigned for:					
Capital outlay	858,620	-	-	-	858,620
Extracurricular activities	-	-	372,688	54,060	426,748
Employee benefits	-	215,765	-	-	215,765
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	858,620	215,765	372,688	54,060	1,501,133
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 858,620</u>	<u>\$ 215,765</u>	<u>\$ 372,688</u>	<u>\$ 54,060</u>	<u>\$ 1,501,133</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, 2021

	Depreciation Fund	Employee Benefits Fund	Activity Fund	Student Fee Fund	Total Other Governmental Funds
RECEIPTS					
Interest income	\$ 157	\$ 312	\$ 146	\$ -	\$ 615
Extracurricular receipts	-	-	762,350	53,944	816,294
Transfer from other funds	<u>300,000</u>	<u>-</u>	<u>90,551</u>	<u>-</u>	<u>390,551</u>
Total receipts	300,157	312	853,047	53,944	1,207,460
DISBURSEMENTS					
Other support services	<u>19,341</u>	<u>2,186</u>	<u>685,706</u>	<u>57,081</u>	<u>764,314</u>
Receipts over (under) disbursements	280,816	(1,874)	167,341	(3,137)	443,146
Fund balances - August 31, 2020					
As originally reported	577,804	217,639	-	-	795,443
Restatement	<u>-</u>	<u>-</u>	<u>205,347</u>	<u>57,197</u>	<u>262,544</u>
As restated	<u>577,804</u>	<u>217,639</u>	<u>205,347</u>	<u>57,197</u>	<u>1,057,987</u>
Fund balances - August 31, 2021	<u>\$ 858,620</u>	<u>\$ 215,765</u>	<u>\$ 372,688</u>	<u>\$ 54,060</u>	<u>\$ 1,501,133</u>

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Subsidy-SH	\$ 885	\$ 90,551	\$ 119,993	\$ (28,557)
Athletic Admin & Dues	-	11,589	12,319	(730)
Athletic Training	-	4,309	3,311	998
Baseball	-	19,320	18,470	850
Boys Basketball	-	14,843	16,404	(1,561)
Bowling	-	-	120	(120)
Girls Basketball	-	12,286	13,847	(1,561)
Cross Country	(100)	1,323	1,223	-
Football	(3,000)	36,427	34,359	(932)
Golf	287	8,281	8,857	(289)
Soccer	-	5,147	5,092	55
Softball	(485)	11,026	9,264	1,277
Swimming	-	7,025	7,025	-
Tennis	(80)	5,088	5,679	(671)
Track	-	6,761	6,478	283
Volleyball	(1,185)	8,971	8,661	(875)
Wrestling	-	6,888	6,699	189
Baseball Fund	9,756	20,186	13,441	16,501
Boys BB Fund	3,265	22,117	22,444	2,938
Cross Country Fund	3,221	1,263	296	4,188
Girls BB Fund	680	14,611	13,264	2,027
FB Fund	(9,796)	32,888	8,399	14,693
Boys Golf Fund	44	812	1,355	(499)
Girls Golf Fund	1,069	-	591	478
Misc Fund Drive	16,522	46,261	56,156	6,627
Boys Soccer Fund	3,127	3,565	4,872	1,820
Girls Soccer Fund	4,738	5,070	6,412	3,396
Softball Fund	5,859	15,888	10,792	10,955
Swimming Fund	4,437	3,764	4,904	3,297
Tennis Fund	1,257	951	810	1,398
Track Fund - Boys	(108)	7,036	2,613	4,315
Track Fund - Girls	561	7,618	5,637	2,542
Volleyball Fund	4,935	15,852	13,457	7,330
Wrestling Fund	1,869	3,185	2,916	2,138
Weights	-	-	1,863	(1,863)
Art Club	70	-	-	70

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High, continued:</u>				
Life Mgmt	66	-	(250)	316
Debate Club	913	7,666	5,236	3,343
DECA	4,894	3,366	2,364	5,896
Drama Club	54	780	-	834
FCS Embroidery	1,444	60	-	1,504
Fellowship of Christian Athletes	1,242	-	-	1,242
French ISE	8,014	7,352	150	15,216
German ISE	(103)	1,575	-	1,472
History Club	(120)	120	-	-
Key Club	1,479	-	-	1,479
Multicultural Club	672	-	-	672
Publications	2,357	-	152	2,205
Science Club	1,179	80	60	1,199
Skills USA	-	2,602	978	1,624
Spanish ISE	4,786	-	-	4,786
Speakers Club	354	-	388	(34)
Spirit Set (Cheerleader)	(21,831)	18,125	22,080	(25,786)
Tigerettes	(6,839)	16,402	12,174	(2,611)
Jr/Sr Prom	(282)	5,310	2,227	2,801
Misc Unclassified	-	424	255	169
Sales Tax/Interest	(89)	104	-	15
State Softball	8,234	5,789	4,466	9,557
Counselors	-	414	294	120
Debate/Speech	(467)	11,155	10,884	(196)
Future Prob Solvers	(651)	683	32	-
National Honor Society	312	1,677	1,384	605
Activity Leadership	1,739	-	93	1,646
Student Council	7,017	1,883	3,716	5,184
Band/Vocal Music	550	22,183	23,406	(673)
Show Choir	-	10,700	9,804	896
Plays/Musical	-	25,763	24,890	873
Tiger Annual	(50,494)	63,447	12,953	-
Tiger Cub	3,266	3,937	2,725	4,478
Rewards - PBIS	291	571	373	489
Athletic Boosters	(4,891)	31,871	19,924	7,056
Total Senior High	<u>\$ 10,924</u>	<u>\$ 694,941</u>	<u>\$ 608,781</u>	<u>\$ 97,084</u>

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

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

Year ended August 31, 2021

	Beginning <u>Balance</u>	Receipts and <u>Transfers In</u>	<u>Disbursements</u>	Ending <u>Balance</u>
<u>Middle School</u>				
Night of Excellence	\$ (200)	\$ -	\$ -	\$ (200)
Student Council	4,025	6,168	6,682	3,511
Vocal Music	722	-	-	722
Show Choir	(584)	-	-	(584)
Team 6A	457	-	148	309
Team 6B	243	-	55	188
Team 7A	(1,070)	289	(507)	(274)
Team 7B	375	3,755	3,883	247
Team 8A	1,275	-	57	1,218
Team 8B	1,688	-	103	1,585
Band	342	426	688	80
Garden	(2,527)	-	3,178	(5,705)
Book Club	383	-	-	383
Counselor's Corner	8,576	-	348	8,228
Girls Fitness Club	103	-	-	103
Glow Run	6,034	-	-	6,034
HAT Club	294	223	151	366
Boys Club	1,125	-	-	1,125
Annuals	1,003	1,385	1,050	1,338
Art Club	20	-	-	20
Skills USA	515	46	44	517
Poetry Club	593	-	-	593
Chess Club	278	-	-	278
Fundraiser	28,899	13,639	10,302	32,236
Science Club	324	-	-	324
Snacks	(63)	2,813	2,495	255
HMS FACS	3,451	990	783	3,658
Pop	426	-	426	-
Rewards	1,908	1,957	1,785	2,080
HART	299	-	299	-
Santa Bucks	1,477	2,585	2,720	1,342
Voc Tech	11,433	1,490	767	12,156
Weight Room	484	-	-	484
Drama	1,146	200	274	1,072
Food Pantry	3,755	3,749	2,158	5,346
Student Wellness	716	220	541	395
Total Middle School	\$ 77,925	\$ 39,935	\$ 38,430	\$ 79,430

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

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

Year ended August 31, 2021

	<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	-	79,615	148	79,467
Instrument Rental	8,691	20,625	21,432	7,884
Computer fees	29,710	-	-	29,710
Secretary's Office Account	25,115	5,345	4,815	25,645
Total District Wide	<u>\$ 63,667</u>	<u>\$ 105,585</u>	<u>\$ 26,546</u>	<u>\$ 142,706</u>
<u>Alcott Elementary</u>				
Activities	\$ 4,925	\$ 422	\$ -	\$ 5,347
Student Council	14,473	4,025	2,957	15,541
Total Alcott Elementary	<u>\$ 19,398</u>	<u>\$ 4,447</u>	<u>\$ 2,957</u>	<u>\$ 20,888</u>
<u>Hawthorne Elementary</u>				
Student Activities	\$ 1,384	\$ 122	\$ 54	\$ 1,452
Student Council	4,201	1,448	647	5,002
Total Hawthorne Elementary	<u>\$ 5,585</u>	<u>\$ 1,570</u>	<u>\$ 701</u>	<u>\$ 6,454</u>
<u>Lincoln Elementary</u>				
Student Council	\$ 128	\$ -	\$ -	\$ 128
Student Activities	20,037	3,168	3,207	19,998
Walking Trail	2,500	-	-	2,500
Total Lincoln Elementary	<u>\$ 22,665</u>	<u>\$ 3,168</u>	<u>\$ 3,207</u>	<u>\$ 22,626</u>
<u>Longfellow Elementary</u>				
Student Activities	\$ 953	\$ -	\$ 978	\$ (25)
Student Supplies	713	527	80	1,160
Water Fund	135	-	-	135
Total Longfellow Elementary	<u>\$ 1,801</u>	<u>\$ 527</u>	<u>\$ 1,058</u>	<u>\$ 1,270</u>
<u>Watson Elementary:</u>				
Student Activities	\$ 3,044	\$ 232	\$ 2,830	\$ 446
Wellness Group	338	1,061	1,196	203
Student Council	-	1,581	-	1,581
Total Watson Elementary	<u>\$ 3,382</u>	<u>\$ 2,874</u>	<u>\$ 4,026</u>	<u>\$ 2,230</u>
TOTAL ACTIVITY FUND	<u>\$ 205,347</u>	<u>\$ 853,047</u>	<u>\$ 685,706</u>	<u>\$ 372,688</u>

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

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

Year ended August 31, 2021

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Tickets	\$ 4,947	\$ 8,680	\$ 36	\$ 13,591
Voc Arts - Indust Tech	724	18,289	26,219	(7,206)
Art	(2,643)	2,902	-	259
Fam/Consum/Science	36	1,824	1,860	-
Auto Tech	-	97	34	63
Building Trades	-	6,716	6,716	-
Student Fines	232	217	15	434
Total District Wide	<u>\$ 3,296</u>	<u>\$ 38,725</u>	<u>\$ 34,880</u>	<u>\$ 7,141</u>
<u>Middle School:</u>				
Activity Admin	\$ 30,639	\$ 12,435	\$ 16,151	\$ 26,923
Cross Country	340	-	340	-
Wrestling	(329)	329	-	-
Total Middle School	<u>\$ 30,650</u>	<u>\$ 12,764</u>	<u>\$ 16,491</u>	<u>\$ 26,923</u>
<u>District Wide:</u>				
Computer Fees	<u>\$ 23,251</u>	<u>\$ 2,455</u>	<u>\$ 5,710</u>	<u>\$ 19,996</u>
 TOTAL STUDENT FEE FUND	 <u>\$ 57,197</u>	 <u>\$ 53,944</u>	 <u>\$ 57,081</u>	 <u>\$ 54,060</u>

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

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

**Year ended August 31, 2021
(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, 2020	\$ 3,911,768	\$ 667,239	\$ 73,440	\$ 4,652,447
Receipts:				
Local property taxes	12,718,558	2,251,420	250,416	15,220,394
Motor vehicle taxes	1,651,050	-	-	1,651,050
Carline	9,315	1,647	183	11,145
Pro-rate motor vehicle	40,227	7,137	790	48,154
Homestead exemption	714,877	126,171	13,910	854,958
Property tax credit	574,818	101,639	11,296	687,753
Personal property tax credit	10,988	1,943	216	13,147
Nameplate capacity	3,661	647	72	4,380
Interest	47,611	8,802	1,118	57,531
Payments in lieu of taxes	18	-	-	18
Fines and licenses	199,517	-	-	199,517
Total receipts	<u>15,970,640</u>	<u>2,499,406</u>	<u>278,001</u>	<u>18,748,047</u>
Total funds available	19,882,408	3,166,645	351,441	23,400,494
Disbursements:				
To School District	15,733,943	2,460,490	272,980	18,467,413
Treasurers' fees	127,662	22,602	2,514	152,778
Total disbursements	<u>15,861,605</u>	<u>2,483,092</u>	<u>275,494</u>	<u>18,620,191</u>
Fund Balance - August 31, 2021	<u>\$ 4,020,803</u>	<u>\$ 683,553</u>	<u>\$ 75,947</u>	<u>\$ 4,780,303</u>

SINGLE AUDIT REPORTS

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year ended August 31, 2021

<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	\$ 40,591
Special Education - Preschool Grants	84.027	01-0018-000	<u>910,817</u>
Total Special Education (IDEA) Cluster			951,408
Title I Grants to Local Educational Agencies	84.010	01-0018-000	1,133,324
Special Education - State Personnel Development	84.323	01-0018-000	10,645
Twenty-First Century Community Learning Centers	84.287	01-0018-000	41,058
Education for Homeless Children and Youth	84.196	01-0018-000	21,400
Student Support and Academic Enrichment Program	84.424	01-0018-000	25,043
COVID-19 - Education Stabilization Fund (ESSER)	84.425D	01-0018-000	712,071 *
Supporting Effective Instruction State Grant	84.367	01-0018-000	142,861
English Language Acquisition State Grants	84.365	01-0018-000	<u>45,424</u>
Total Passed Through Nebraska Department of Education			<u>3,083,234</u>
Total Department of Education			3,083,234
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	01-0018-000	10,726 *
National School Lunch Program	10.555	01-0018-000	47,607 *
Summer Food Service Program for Children	10.559	01-0018-000	<u>1,756,529 *</u>
Total Child Nutrition Cluster Passed Through Nebraska Department of Education			1,814,862
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program	10.555	47-6001013	<u>142,204 *</u>
Total Child Nutrition Cluster			1,957,066
Passed Through Nebraska Department of Education:			
Fresh Fruit and Vegetable Program	10.582	01-0018-000	<u>28,619</u>
Total Department of Agriculture			1,985,685
<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	165,317
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	01-0018-000	<u>14,435</u>
Total Passed Through Nebraska Department of Health and Human Services			<u>179,752</u>
Total Department of Health and Human Services			<u>179,752</u>
Total Expenditures of Federal Awards			<u><u>\$ 5,248,671</u></u>

*Major Programs

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2021

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, 2021, 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, 2021. 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

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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 2021-001 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.

AMBL, PC.

Grand Island, Nebraska
November 5, 2021



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

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

Report on Compliance for Each Major Federal Program

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, 2021. 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.

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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, 2021.

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, 2021

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2021

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, 2021 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: Child Nutrition Cluster (#10.553 - School Breakfast Program, #10.555 – National School Lunch Program, and #10.559 – Summer Food Service Program for Children) and #84.425D – COVID-19 – Education Stabilization 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, 2021

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 \$172,593 at August 31, 2021.

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, 2021

Findings for the year ended August 31, 2020:

None



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

We have audited the 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 for the year ended August 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 28, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hastings Public School District No. 18 are described in Note A to the financial statements. The District adopted GASB 84, *Fiduciary Activities*, during the year ended August 31, 2021 and now reports the Activity and Student Fee Funds as governmental funds rather than fiduciary funds. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was allocation of expenses.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Four audit adjustments increased the fund balance of the School District's General Fund by \$109,035. Two audit adjustments decreased the fund balance of the Bond Fund by \$16,314. Two audit adjustments increased the fund balance of the Special Building Fund by \$948. Two audit adjustments increased the fund balance of the Qualified Capital Purpose Undertaking Fund by \$2,507. One audit adjustment had no effect on the net position of the Cooperative Fund. Three audit adjustments had no effect on the net position of the Nutrition Fund. Three audit adjustments increased the net position of the Foundation Fund by \$133,560. The following material misstatements detected as a result of audit procedures were corrected by management:

- 1) The county treasurer cash balance and property taxes were increased \$109,035 on the General Fund, \$16,314 on the Bond Fund and \$2,507 on the Qualified Capital Purpose Undertaking Fund to reflect August 31, 2021 balances held by Adams County.
- 2) Investment income of \$132,327 was recorded on the Foundation to reflect the unrealized market gain.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's

auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of Hastings Public School District No. 18 as of August 31, 2021, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. We noted numerous activity and student fee funds had negative balances. We recommend working with these organizations to develop a plan to cover their cash deficits prior to year-end in the future or determining if the General Fund needs to cover excess expenditures.
2. We noted that Foundation funds with Heritage Bank exceeded FDIC coverage by \$41,482 and District funds with Pinnacle Bank exceeded FDIC coverage by \$172,593. We recommend monitoring funds to ensure all funds are secured by FDIC or pledged securities.
3. During our audit, we noted five items outstanding for over a year in the Activity checking account totaling \$661 and 41 transactions in the General Fund totaling \$2,066.02. We recommend following up on all items outstanding for over a year to determine if they need reissued, voided, or sent to unclaimed property.
4. During our audit, we noted several donations from the Hastings Public School Foundation and Allo had been recorded against expenses instead of in income. We recommend recording donations separately in income instead of netting them against the expenses to maintain budget integrity.
5. During our audit, we noted large attendance variances. The district's attendance did not match the ADVISER attendance. ADVISER had 3,301 more days enrolled than PowerSchool. We recommend reconciling the district's attendance to the ADVISER attendance reports to ensure proper reporting, as attendance is a driving factor behind current State Aid calculations.

Other Matters

We were engaged to report on the nonmajor governmental funds combining statements, Activity and Student Fee Fund statements of cash receipts, disbursements, and fund balance, and the schedule of expenditures of federal awards, which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management's discussion and analysis, budgetary comparison schedules, and county treasurer statements of receipts and disbursements, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Hastings Public School District No. 18 and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
November 5, 2021



Fit and Feasibility Assessment Tool

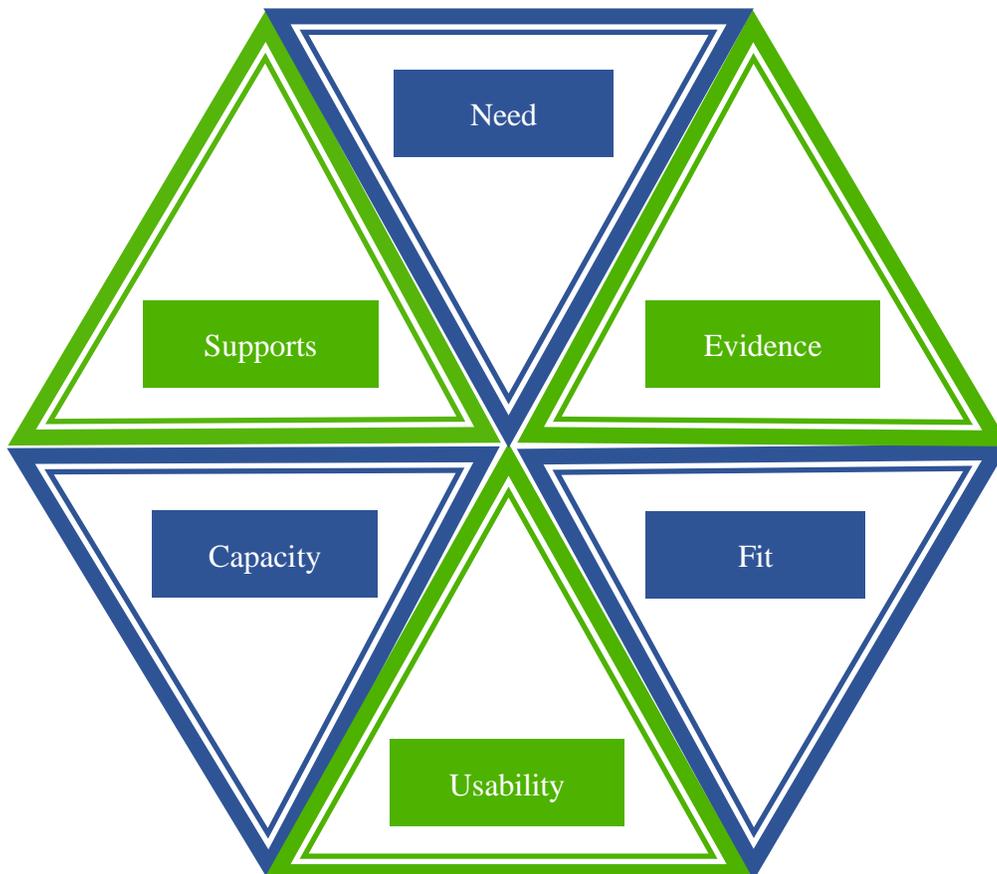


The Fit and Feasibility Assessment Tool is adapted from the Hexagon Tool from NIRN (Metz & Louison, 2018). Teams assess on six indicators: Evidence, Need, Usability, Fit, Supports, and Capacity. The green indicators (Evidence, Usability, Supports) are related to the program or practice and the blue indicators (Need, Fit, Capacity) are related to the district-school site context.

Directions: As a team, discuss each indicator on the tool. For every indicator, review the relevant information from the *Data Gathering Tool* and the sample program materials. After discussing each indicator, use the rubric to take a vote on the rating for the indicator and record the rating on the *Program-Practice Selection Decision Recording Form*

Though ratings should be considered in the decision making, a higher total score does not necessarily mean that program should be selected. For example, if one program has a higher rating than another, but the higher rated program has a low rating for capacity to implement, it may not be feasible for the district to implement.

Needed Materials		
Sample teacher program materials	Sample student materials	Scope & sequence of the program
Fidelity check for the program	Program assessments	<i>Data Gathering Tool</i> information completed by team members



Evidence

- Are there research data available that demonstrate effectiveness of the program or practice?
- What is the strength of the evidence?
- Is the program based on evidence – includes evidence-based practices?

5	The program or practice has documented evidence of effectiveness based on at least two rigorous, external research studies, and has demonstrated sustained effects at least one-year post treatment
4	The program or practice has demonstrated effectiveness with one rigorous research study
3	The program or practice shows some evidence of effectiveness through less rigorous research studies or evaluations
2	The program or practice has not demonstrated effectiveness through a research study, but has a well-developed logic model or basis in research
1	The program or practice does not have a well-developed logic model or basis in research and has not demonstrated effectiveness through a research study

Need

- Does the program or practice meet the need and address the root causes of the need?
- Does the program have a high likelihood of working for your students?

5	Program or practice has demonstrated meeting need for identified population through rigorous research (e.g., experimental design) with a similar population and the same outcomes of interest for the implementing site
4	Program or practice has demonstrated meeting need for identified population through rigorous research (e.g., experimental design) with a similar population on outcomes related to those of interest for implementing site
3	Program or practice has demonstrated meeting need for identified population through less rigorous research design (e.g., quasi-experimental, pre-post) with similar population on outcomes related to those of interest for the implementing site
2	Program or practice has demonstrated meeting need for identified population through research or practice experience with a similar population or on outcomes related to those of interest for the implementing site
1	The program or practice has not demonstrated meeting need for a similar population or on outcomes related to those of interest for the implementing site

Usability

- How well defined are the program components (implementers know is needed to do and say for the program to be effective)?
- Is there a fidelity assessment for the program?
- Is there guidance on how to modify or adapt the program?

5	The program or practice has clearly identified and operationalized core components that are measurable and observable; has a fidelity assessment; modifiable components are identified to support contextualization for new settings or population
4	The program or practice has clearly identified and operationalized core components that are measurable and observable; modifiable components are identified to support contextualization for new settings or population; but does not have fidelity assessment
3	The program or practice has clearly identified and operationalized core components that are measurable and observable but does not have a fidelity assessment; modifiable components are not identified
2	The program or practice has identified core components; however, core components are not clearly defined in measurable or observable terms; modifiable components are not identified
1	The program or practice does not identify core components

Fit

- Does the program or practice have the necessary research-based components for the content area?
(*Conduct a scope & sequence review and a skills trace*)
- Does the program or practice fit with district priorities?
- Fit with the values and priorities of the community, potential implementers, & intended recipients?

5	Program or practice fits with the priorities of the implementing site; has all necessary research-based components for the content area; fits with community values, including those of culturally and linguistically specific populations; and fits with existing initiatives (if applicable)
4	Program or practice fits with the priorities of the implementing site; has most of the necessary research-based components for the content area; fits with community values, including those of culturally and linguistically specific populations; and fits with existing initiatives (if applicable)
3	Program or practice fits with the priorities of the implementing site; has most of the necessary research-based components for the content area; but it is unclear whether it aligns with community values and existing initiatives (if applicable)
2	Program or practice fits with some of the priorities of the implementing site; and has some of the necessary research-based components for the content area; but it is unclear whether it aligns with community values and existing initiatives (if applicable)
1	Program or practice does not fit with the priorities of the implementing site or community values; or does not have the necessary research-based components for the content area

Supports

- Does the program or practice have the necessary training and coaching available to cultivate the confidence and competence of implementers?
- Does the program or practice have supports to build local capacity to train and coach the program or practice to facilitate sustainability?
- Does the program or practice have the necessary administrative and data supports needed for effective implementation?

5

Comprehensive resources are available from an expert (a program developer or intermediary) to support implementation, including resources for building the competency of staff (staff selection, training, coaching, fidelity); and organizational practice (data system and use support, policy and procedure development/adaptation; and stakeholder engagement.); and building local capacity to train and coach

4

Comprehensive resources are available to support implementation, such as resources to support staff competency and organizational practice, but no systematic plan to build local capacity to train and coach

3

Some resources are available to support competency of staff and or organizational practice

2

Limited resources are available such as video demonstrations, practice guides

1

Few to no supports available to assist with implementation

Capacity

- Does the district have the resources (e.g., person, financial, time) to support implementation of the program?
- Does the district have the technology and data system needed to support implementation?
- Does the district has or can it build internal capacity to support competency and confidence of staff?

5

Implementing site has a qualified workforce and all the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

4

Implementing sites have a qualified workforce and most of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

3

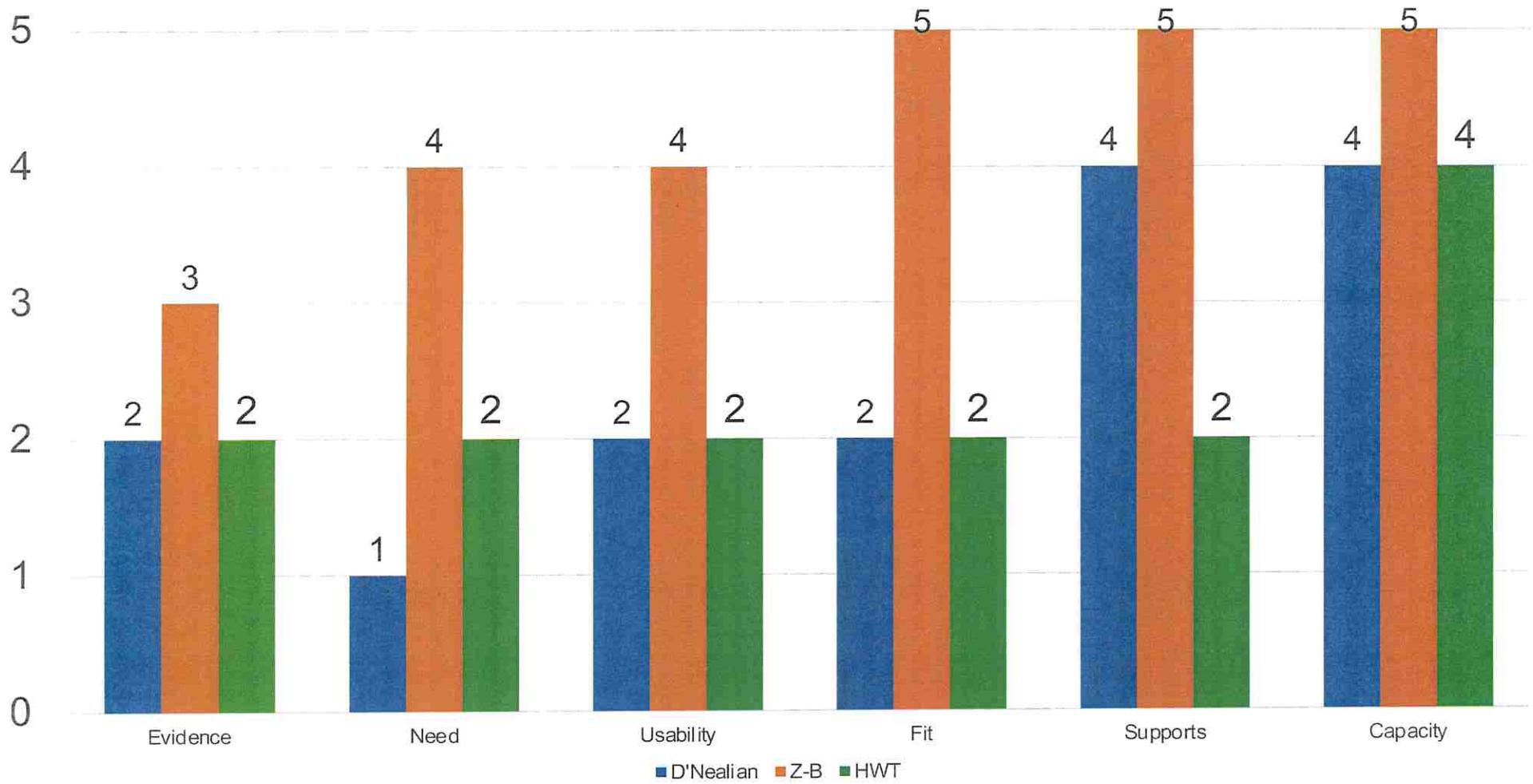
Implementing sites have a qualified workforce and some of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

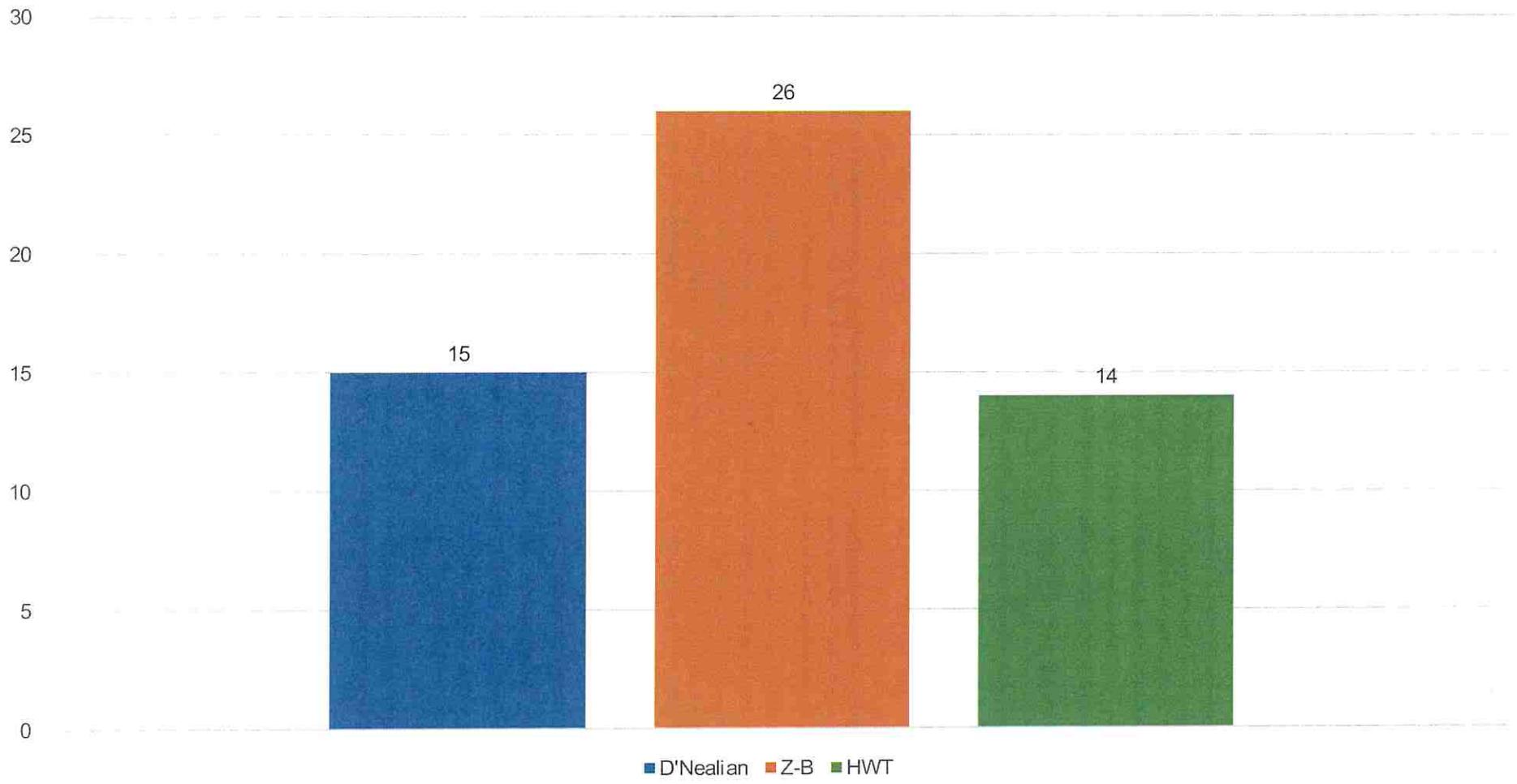
2

Implementing sites have a qualified workforce and only a few of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

1

Implementing sites do not have a qualified workforce or any of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity





Fit & Feasibility Assessments

- ✓ D'Nealian
- ✓ Handwriting without Tears
- ✓ Zaner-Bloser

D'Nealian Handwriting Program

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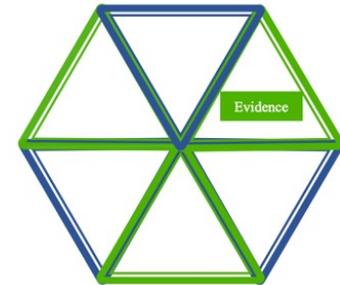


D'Nealian Handwriting Program (claims from publisher website)

- Support early literacy and fine motor skills development through a continuous stroke, with a focus on proper letter slant, size, and spacing
- Ease the transition from manuscript to cursive since most lowercase letters are the same in cursive

[Overview Video](#)

Research on D'Nealian handwriting program



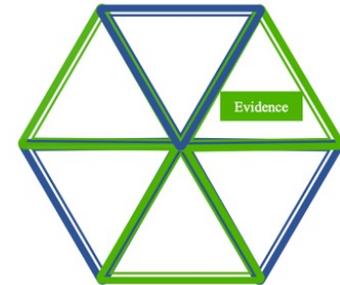
Study 1: D'Nealian vs Zaner-Bloser

- 112 1st graders received D'Nealian and 134 received Zaner-Bloser
- Examined students first attempts at cursive writing correct strokes:
 - Zaner-Bloser: Average 73.49% correct strokes (female) and 72.86% correct strokes (male)
 - D'Nealian: Average 72.81% correct strokes (male) and 72.4% correct strokes (female)

Limitations: don't know fidelity, D'Nealian suggests students pick up cursive faster with cursive instruction and no cursive instruction was provided in this study

(Trap-Porter, Cooper, Hill, Swisher, LaNunziata, 2001)

Research on D'Nealian handwriting program



Study 2: D'Nealian vs Sunform

Purpose: To evaluate effect of handwriting program on kindergartners' letter formation

- 41 received D'Nealian and 133 received Sunform
- Pre- & post-tests asked students to write the alphabet from memory
- Letter formation scored on 4-point scale of directionality and integration

Results:

- “Sunform group had significantly higher scores on all but three letters of the alphabet. The groups were not different from each other for the letters v, p, s.”
- “D'Nealian students had considerably lower scores on missing or extra strokes, distortions and open letters.”

Limitations:

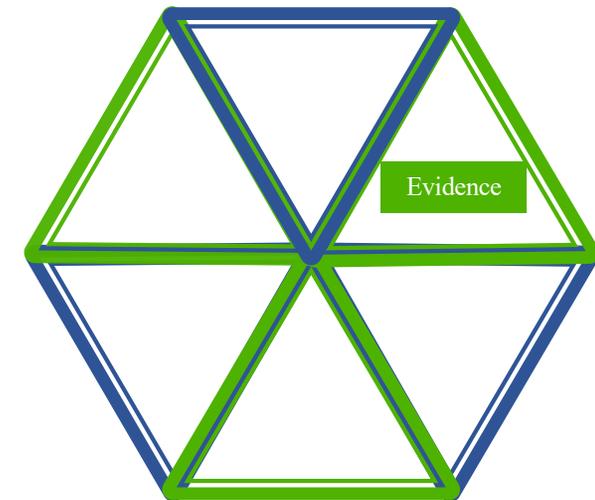
- No information was provided on the fidelity to use of the programs

(Shaw, 2011)

Evidence

- Are there research data available that demonstrate effectiveness of the program or practice?
- What is the strength of the evidence?
- Is the program based on evidence – includes evidence-based practices?

5	The program or practice has documented evidence of effectiveness based on at least two rigorous, external research studies, and has demonstrated sustained effects at least one-year post treatment
4	The program or practice has demonstrated effectiveness with one rigorous research study
3	The program or practice shows some evidence of effectiveness through less rigorous research studies or evaluations
2	The program or practice has not demonstrated effectiveness through a research study, but has a well-developed logic model or basis in research
1	The program or practice does not have a well-developed logic model or basis in research and has not demonstrated effectiveness through a research study



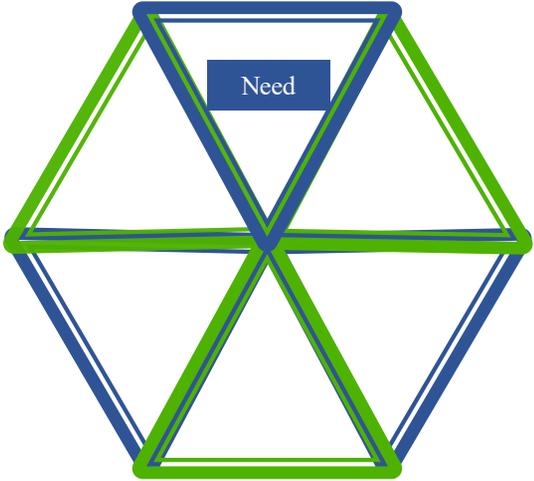
District needs: _____



From the studies:

- No disaggregated data beyond male/female
- Outcomes of focus
 - Study 1: First graders first attempt at writing cursive (scored lower than comparison program (Zaner-Bloser))
 - Study 2: Kindergarten letter formation (scored lower than comparison program (Sunform))

Need	
<ul style="list-style-type: none"> Does the program or practice meet the need and address the root causes of the need? Does the program have a high likelihood of working for your students? 	
5	Program or practice has demonstrated meeting need for identified population through rigorous research (e.g., experimental design) with a similar population and the same outcomes of interest for the implementing site
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Core components:

- Teaches use of a continuous stroke, with a focus on proper letter slant, size, and spacing



Materials (outlined over the next 2 slides)

Fidelity Assessment

- No mention of a fidelity assessment on the website

Adaptable or modifiable components

- No mention of adaptable or modifiable components on the website

D'Nealian Handwriting Program (claims from publisher website)

Provides practice options for every student, including:

- Additional printable Student Practice pages
- Kinesthetic and tactile learning in Grades K-2 with Alpha Touch Letters, Tracing Letter and Number Cards, and a classroom set of Wipe-On/Off Rewrite Cards
- Audio-visual modeling of proper handwriting strokes through Stroke Modeling Animations

Continuous stroke method supports students with unique learning needs such as dyslexia, dysgraphia, or fine motor delays.

- Better learn and retain common spelling patterns
- Easier to refine and correct writing
- Makes manuscript and cursive easier to learn

Newly included in the 2022 edition (claims from publisher website)

- Digital experience on Savvas Realize™, including:
 - Interactive Teacher's Edition
 - Print-on-Demand Student Practice Pages
 - Printable Student Edition PDF
 - Stroke Modeling Animations
 - Interactive Student Practice
- Grades K-2 Handwriting Kit
 - Alpha Touch Letters
 - Tracing Letter and Number Cards
 - Set of 25 Wipe-On/Off Rewrite Cards

Usability

- How well defined are the program components?
- Is there a fidelity assessment for the program?
- Is there guidance on how to modify or adapt the program?

5

The program or practice has operationalized principles and values, core components that are measurable and observable, and a validated fidelity assessment; modifiable components are identified to support contextualization for new settings or population

4

The program or practice has operationalized principles and values and core components that are measurable and observable but does not have a fidelity assessment; modifiable components are identified to support contextualization for new settings or populations

3

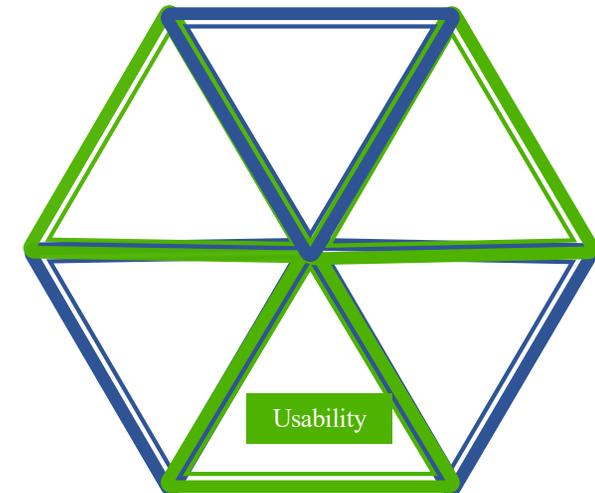
The program or practice has operationalized principles and values and core components that are measurable and observable but does not have a fidelity assessment; modifiable components are not identified

2

The program or practice has identified principles and values and core components; however, the principles and core components are not defined in measurable or observable terms; modifiable components are not identified

1

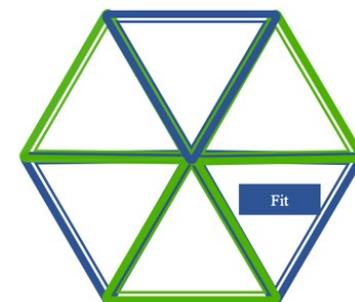
The program or practice does not identify principles and values or core components



How does this program fit with:

- ***Handwriting Research***: Utilize the “*Evaluating Handwriting Materials*” tool

- ***Existing Initiatives***: How does this align with handwriting in Journeys; letter or letter/sound introduction in Journeys? Compare scope & sequence and language of instruction



Fit

- Does the program or practice have the key components needed for the content area?
(Conduct a scope & sequence review and a skills trace)
- Does the program or practice fit with district priorities?
- Fit with the values and priorities of the community?

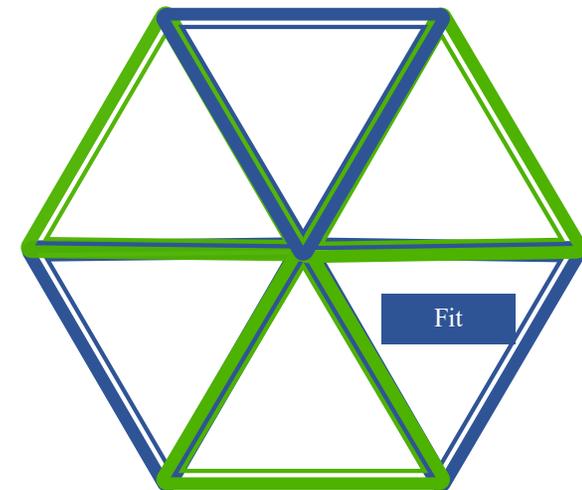
5 The program or practice fits with the priorities of the implementing site; community values, including the values of culturally and linguistically specific populations; other existing initiatives

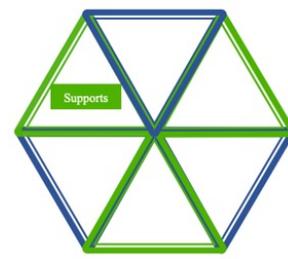
4 The program or practice fits with the priorities of the implementing site and community values; however, the values of culturally and linguistically specific population have not been assessed for fit

3 The program or practice fits with the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

2 The program or practice fits with some of the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

1 The program or practice does not fit with the priorities of the implementing site or community values





Training and coaching (information from website on next several slides)

- Training and coaching support appear to be available –No information on training and coaching requirements
- No information on a “train the trainer” for within district capacity building

Data

- From website: “Evaluate” section of lesson leads student through self-assessment to determine if they completed the steps, connection of strokes, and placement on lines. Can be viewed in sample lesson of teacher manual and student book.

Technology Supports

- There are web-based components listed on the website, but no information on the needed technology supports

Getting started with your Savvas curriculum

When you select a Savvas program, it's the beginning of a partnership. We offer expert program support to jump-start your teaching as well as recurring professional learning opportunities. Our goal is to help you keep improving, whether you're a seasoned professional or first-year teacher.

Expert support for ongoing learning (Virtual, Hybrid, or In-Person Models)

We provide a continuum of support from launch through continuous, sustainable improvement.

Foundational Training

Program Activation, Essentials Training, and mySavvasTraining.com introduce educators to their Savvas program and provide a guided exploration of program resources, technology, and instructional design – integrating the components of the program with implementation.

Ongoing Teacher Training

Program Workshops and Embedded Support take teachers on deeper dives into best practices, critical topics, and useful techniques.

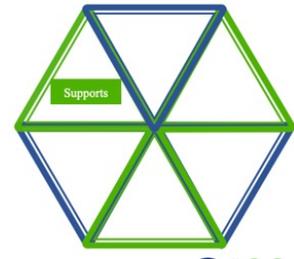


Leadership Development

Administrator Workshops and Embedded Support guide school and district planning, data analysis, and team building.

Change of Practice Services

Institutes and Custom Training enhance teaching and learning by targeting specific practices, behaviors, or content. For leadership, they facilitate changes to school policy, procedures, and culture.



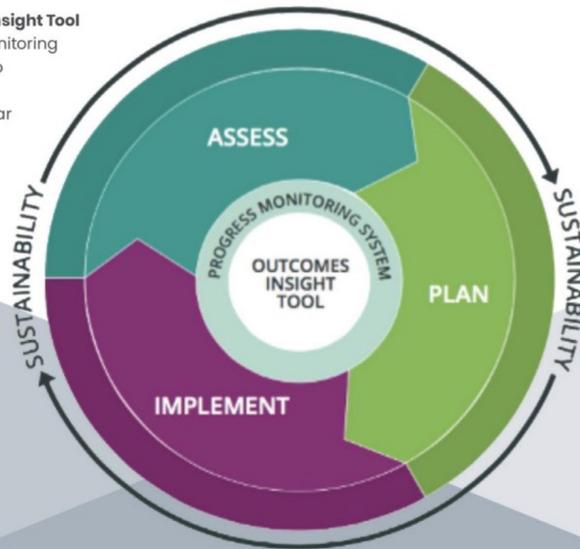
Training and coaching (from the website)

- “Resources including tutorials, webinars, and complete product libraries of user guides, training materials, implementation ideas”

We focus on **your needs**

Professional learning is not one-size-fits-all. We make every effort to personalize our approach for your school or district. Starting with a thoughtful needs analysis, Savvas experts will conduct educator surveys and analyze student data and learning tasks. We'll work in partnership with you to identify desired outcomes and current needs, which we use to back map a customized professional learning plan. Much like an instructional plan, our blueprint includes outcomes, milestones, and specific steps. We track progress using our online **Outcomes Insight Tool** and give you full access.

The Savvas **Outcomes Insight Tool** serves as a progress monitoring system. Get full access to the success of your implementation with clear data dashboards.



We reinvented **virtual training** to better serve you.

Synchronous Training

Educators have opportunities to participate in real-time, live sessions with our remote learning coaches while discussing teaching and learning practices.

Recommended for . . .

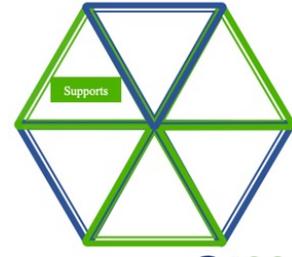
- Coaching and modeling
- Data digs
- Virtual professional development cycles
- Any professional learning that fosters an ongoing, reflective practice (e.g., facilitated Professional Learning Communities)

Asynchronous Training

Simulated live sessions provide an automated webinar experience that emulates a live session with interactive polls, handouts, and personalized Q&A. It can be followed up with live office hours.

Recommended for . . .

- Personalizing kick-offs for district initiatives
- Ensuring consistency in message (available for all teachers/administrators to revisit or review)
- Usage reports that reveal participation and completion



Training and coaching (from the website)

- “Resources including tutorials, webinars, and complete product libraries of user guides, training materials, implementation ideas”

Meet your personal training site.

You choose the topics, training materials, and tutorials. My Savvas Training is a convenient, full-service professional learning website for all Savvas educators. It provides high-quality, program-focused training where and when you need it.

On-demand training 24/7

My Savvas Training is available 24/7 to meet your needs and schedule. Get free access to product training, teaching ideas, resources, and more. Check it out: mySavvasTraining.com.

my SAVVAS Training

On-Demand Tutorials

Get product training on Savvas curriculum and the Savvas Realize™ digital platform.



Training Resources

Access user guides, training guides, implementation ideas, helpful tips, and more



Virtual Workshops

Focus on topics such as problem-based learning, culturally responsive teaching, or social-emotional learning to improve practices.



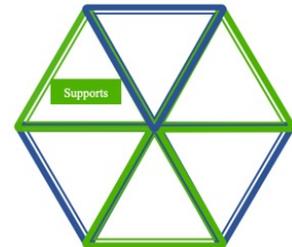
Transcript Tracking

Keep organized and on track with your completed training and professional learning tasks.



Chat and Email Support

Connect with a training specialist to quickly answer questions about your Savvas program.



Training and coaching (from the website)

- “Resources including tutorials, webinars, and complete product libraries of user guides, training materials, implementation ideas”

Supports

- Does the program or practice have the necessary training and coaching to cultivate the confidence and competence of implementers?
- Does the program or practice have the necessary administrative and data supports needed for effective implementation?

5

Comprehensive resources are available from an expert (a program developer or intermediary) to support implementation, including resources for building the competency of staff (staff selection, training, coaching, fidelity) and organizational practice (data system and use support, policies and procedures, stakeholder, and partner engagement.)

4

Some resources are available to support implementation, such as resources to support staff competency but not organizational practice

3

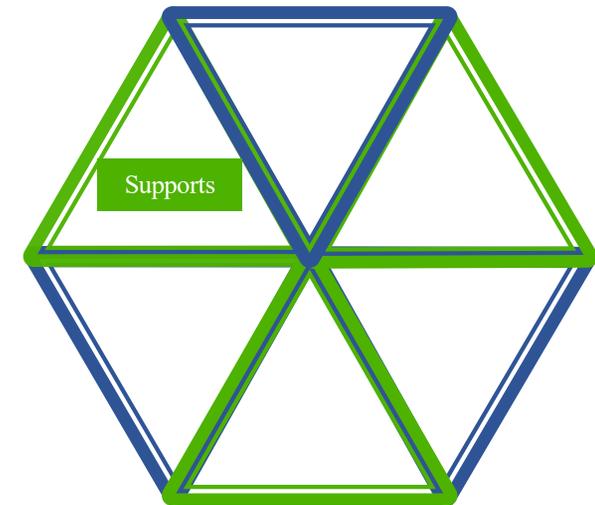
Limited resources are available, such as a curriculum available for purchase

2

General guidance provided but no specific resources, such as a suggestion to use strengths-based approaches with staff

1

Few to no resources to support implementation



Workforce

- Do not appear to be specific qualifications needed to implement the program

Financial Supports

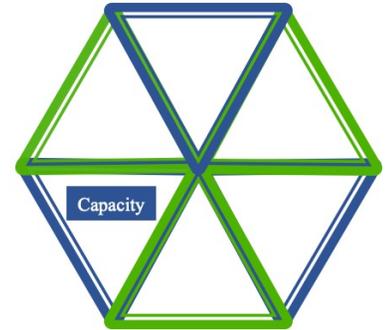
- Are the financial resources available for purchase of all needed materials and training and coaching supports?

Technology Supports

- Does the district have the technology resources needed to implement?

Organization Supports

- Is there a team available to guide implementation? Ensure implementers have the materials, supports, data needed?
- Is there adequate time available to implement the program?
- Is there adequate time available to support implementation – time for planning, time for training, time for coaching, time for data review and problem solving



Material Costs:
Each grade level has the same costs

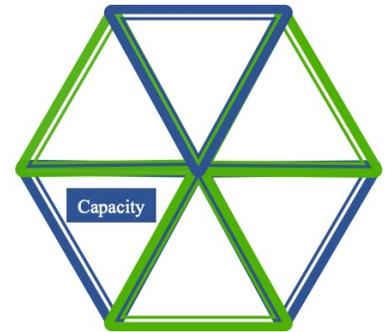
Grade K

NOTES

† - Items can only be purchased with PO or school credit card. A qualifying institution is required for personal credit card purchases.

If you have a Promo Code, enter it here:

Product ▼	ISBN ▼	Price ▼
+ HANDWRITING 2022 TEACHERS GUIDE GRADE K†	9781418361655	\$69.97
+ HANDWRITING 2022 STUDENT EDITION WORKTEXT PLUS 1-YEAR DIGITAL LICENSE GRADE K†	9781418361853	\$13.97
+ HANDWRITING 2022 STUDENT EDITION WORKTEXT PLUS 3-YEAR DIGITAL LICENSE GRADE K†	9781418361976	\$39.97
+ HANDWRITING 2022 STUDENT EDITION WORKTEXT PLUS 6-YEAR DIGITAL LICENSE GRADE K†	9781418362157	\$68.47
+ HANDWRITING 2022 1-YEAR DIGITAL COURSEWARE LICENSE GRADE K†	9781418362218	\$8.97
+ HANDWRITING 2022 3-YEAR DIGITAL COURSEWARE LICENSE GRADE K†	9781418362331	\$25.47
+ HANDWRITING 2022 6-YEAR DIGITAL COURSEWARE LICENSE GRADE K†	9781418362515	\$43.97



Capacity

- Does the district have the resources (e.g., person, financial, time) to support implementation of the program?
- Does the district have the technology and data system needed to support implementation?
- Does the district have or can it build internal capacity to build competency of staff?

5

Implementing sites have a qualified workforce and all of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

4

Implementing sites have a qualified workforce and most of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

3

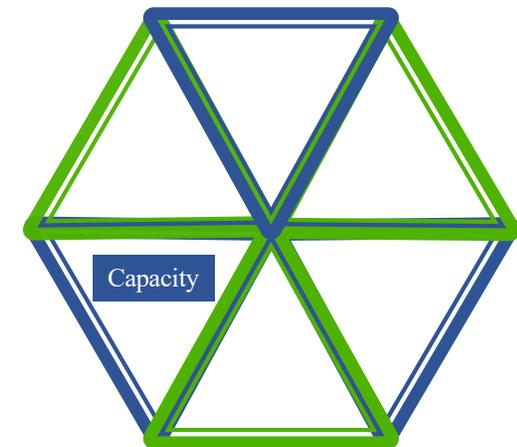
Implementing sites have a qualified workforce and some of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

2

Implementing sites have a qualified workforce and only a few of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

1

Implementing sites do not have a qualified workforce or any of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity



Zaner-Bloser Handwriting Program

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Zaner-Bloser Handwriting Program (claims from publisher website)

Zaner-Bloser Keys:

- The Keys to Legibility (Shape, Size, Spacing, Slant) for instruction and self-assessment
- Three-Step Lesson: Model, Practice, Evaluate
- Four basic strokes to form all letters (manuscript and cursive)
- Simple, student-friendly language
- Consistent sequence of instruction—now available in K–6 for English and Spanish
 - Presents the letters of the alphabet in groups that share common strokes, formation patterns, and visual attributes
- Easy-to-use Teacher Edition with point-of-use support
- Introduces manuscript, or printing, for K and 1
- Choice of introducing cursive in grade 2 or grade 3

Zaner-Bloser Handwriting Program (claims from publisher website)

New in the 2020 Version– for students:

- **NEW! Zaner-Bloser *La escritura*** adds instruction at grades 4, 5, and 6! All students now have access to the gold standard in handwriting in both English and Spanish.
- **NEW! Reading Historical Documents** exercises for grades 4 and 6 provide crucial practice in reading primary sources—many in their original cursive.
- **NEW! Handwriting Activity Cards** encourage additional practice with colorful cards that can be used for small group work, at activity centers, or for individual enjoyment.
- **NEW! QR codes** in the Practice Masters allow students to scan and link to Animated Letter Models and other instructional videos

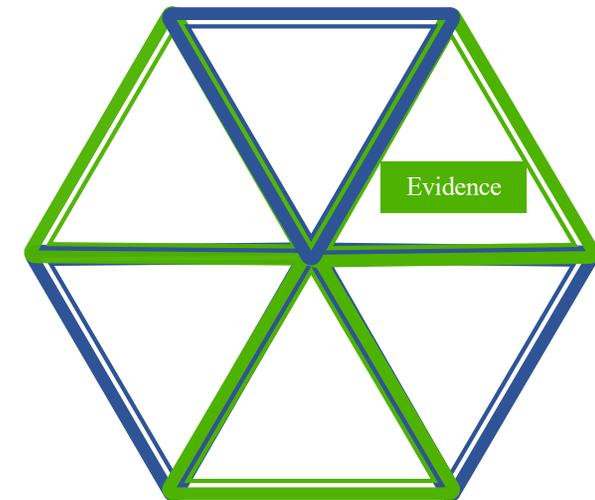
New in the 2020 Version– for teachers:

- **NEW! Time-Saving Tips** tip-in from the Teacher Edition outlines how to use these digital tools to maximize your instruction time. [Download a PDF of the tips.](#)
- **NEW! Student Edition Pages** (available through the Quick Lessons tab in the MyZBPortal.com Table of Contents) can be projected on a whiteboard for easy whole-class instruction. Animated Letter Models are also linked to QR codes throughout the print Student Edition and Practice Masters so students can revisit the strokes and increasingly take ownership for their learning in class and at home.
- **NEW! ZB FontsOnline** is now ZB Worksheet Maker. Available at MyZBPortal.com, this easy-to-use tool allows teachers to generate their own practice masters (cursive and manuscript) across different content areas. Choose your template and add in content that also provides additional handwriting activity. New features include graphic organizers, Spanish templates, printable PDFs, and the ability to create traceable worksheets.

Evidence

- Are there research data available that demonstrate effectiveness of the program or practice?
- What is the strength of the evidence?
- Is the program based on evidence – includes evidence-based practices?

5	The program or practice has documented evidence of effectiveness based on at least two rigorous, external research studies, and has demonstrated sustained effects at least one-year post treatment
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Research on Zaner-Bloser handwriting program



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- Examined students first attempts at cursive writing correct strokes:
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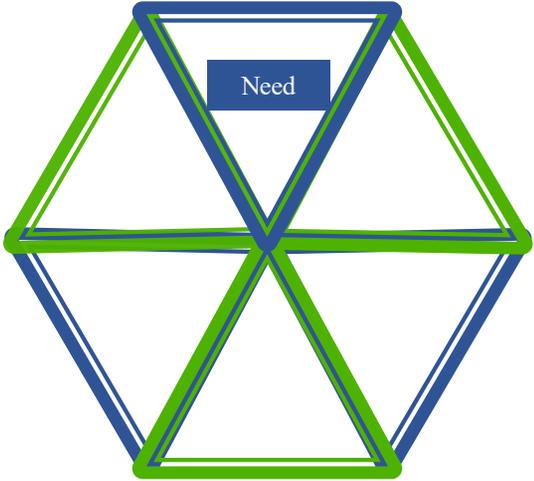
Limitations: don't know fidelity, D'Nealian suggests students pick up cursive faster with cursive instruction and no cursive instruction was provided in this study

(Trap-Porter, Cooper, Hill, Swisher, LaNunziata, 2001)

Table 4 (continued)

Study ^{ab}	Pub.	Grade	Student type	Number ^c	Length ^d	Description of conditions ^c	Quality score	Leg. ES	Flu.ES
				68		RD multi-component, individualized HW instruction versus no intervention			
Smith and Rothwell (1963)	D	6	F	29	960	Penskill individualized HW program versus Zaner-Bloser program	4	1.24	-1.04
Beam (1984.2)	D	7	F	32	480	RD multi-component, individualized HW instruction versus no intervention	3	0.67	2.20
				32					
Question 6: What is the impact of the Handwriting Without Tears program?									
Wade (2002)	D	K	F	40	23 weeks	Handwriting Without Tears program versus typically occurring HW instruction	4	0.77	-
				35					
Buckley (2012)	D	1	F	50	1250	Handwriting Without Tears program versus no intervention	3	-	0.14
				59					
Salls et al. (2013)	J	1	F	14	1 year	Handwriting Without Tears program versus Peterson Directed Handwriting program	3	0.64	-0.16
				17					
Schneck et al. (2012)	J	1	F	81	8 months	Handwriting Without Tears program versus typically occurring TD HW instruction	6	-0.53	-
				66					
Waller (2004)	D	1	F	17	855	Handwriting Without Tears program with more versus less teacher directed instruction and practice	3	-0.65	-
				17	320				
Owens (2004)	D	2	F	41	500	Handwriting Without Tears program versus typically occurring HW instruction	5	0.24	0.49
				40					
McCormack (2008)	D	3	F	10	800	Handwriting Without Tears program versus Loops and Other Groups program	6	0.92	-
				10	1250				
Shimel et al. (2009 Exp. 1)*	J	3	F	18	375	Handwriting Without Tears program versus Loops and Other Groups or Zaner-Bloser program	3	-0.08	-
				32					
Question 7: What is the impact of teaching individual letters with motion models?									
Kirk (1981 Exp. 1)*	J	K	F	14	240	Taught letters with visual demonstrations versus copied still models	7	0.96	-
				14					
Vinter and Chartrel (2010 Exp. 2)*	J	K	A	12	4 sessions	Copied letters from moving versus still models on a digitizing tablet	7	-0.08	-0.36
				12					
Hayes (1982 Exp. 2)*	J	K, 3	F	18	22.5	Copied letter-like forms after visual demonstrations versus from still models	5	0.91	-
				18					
Wright and Wright (1980)*	J	1	F	60	11 weeks	Copied letters from motion (flipbook) versus still models	6	-0.06	-

Need	
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District needs: _____



From the studies:

- No disaggregated data beyond male/female
- Outcomes of focus
 - Study: First graders first attempt at writing cursive

Usability

- How well defined are the program components?
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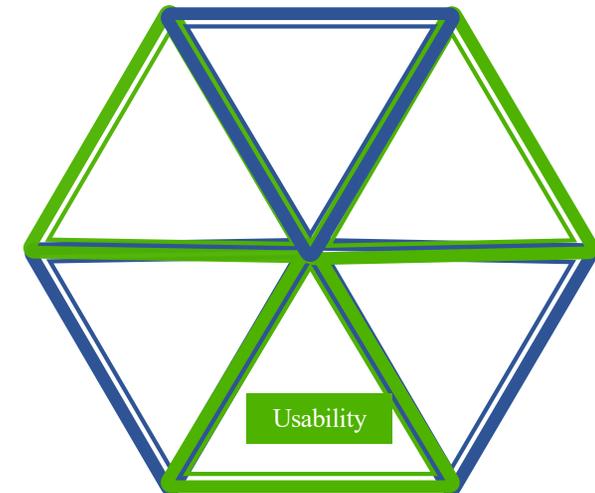
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1

The program or practice does not identify principles and values or core components



Core components

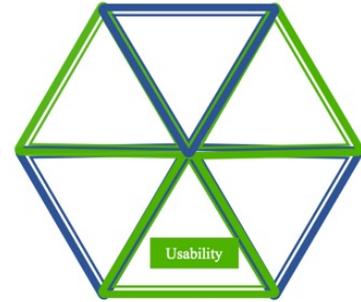
Materials (outlined over the next slide)

Fidelity Assessment

- Publisher representative said there is not fidelity assessment

Adaptable or modifiable components

- No mention of adaptable or modifiable components on the website

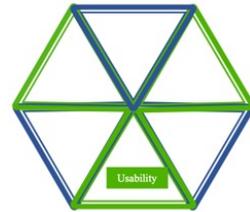


Student assessments (from publisher discussion)

Assessments built into the program

- self- assessment at the end of every lesson for the student
- there is also a pretest at the beginning of the year
- at the end of each unit there is an evaluation
- if you look in the teacher edition, there is a whole section on evaluation in the back of the book that has a rubric and progress sheet that the teacher can print off to track each student
- if you decide to have students use the online portion that comes with the program, the teachers can assign activities to the students and they can write on a touch device
- the teachers are sent information on how they are doing on those activities
- included a document and if you check out page 9 it explains a little more about the assessment

Zaner-Bloser Handwriting Program (claims from publisher website)



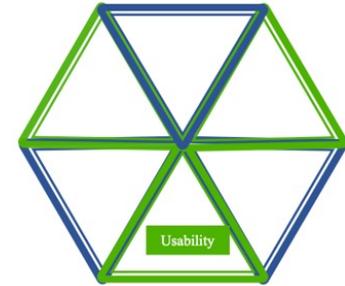
New in the 2020 Version– for students:

- **NEW! Zaner-Bloser *La escritura*** adds instruction at grades 4, 5, and 6! All students now have access to the gold standard in handwriting in both English and Spanish.
- **NEW! Reading Historical Documents** exercises for grades 4 and 6 provide crucial practice in reading primary sources—many in their original cursive.
- **NEW! Handwriting Activity Cards** encourage additional practice with colorful cards that can be used for small group work, at activity centers, or for individual enjoyment.
- **NEW! QR codes** in the Practice Masters allow students to scan and link to Animated Letter Models and other instructional videos

New in the 2020 Version– for teachers:

- **NEW! Time-Saving Tips** tip-in from the Teacher Edition outlines how to use these digital tools to maximize your instruction time. [Download a PDF of the tips.](#)
- **NEW! Student Edition Pages** (available through the Quick Lessons tab in the MyZBPortal.com Table of Contents) can be projected on a whiteboard for easy whole-class instruction. Animated Letter Models are also linked to QR codes throughout the print Student Edition and Practice Masters so students can revisit the strokes and increasingly take ownership for their learning in class and at home.
- **NEW! ZB FontsOnline** is now ZB Worksheet Maker. Available at MyZBPortal.com, this easy-to-use tool allows teachers to generate their own practice masters (cursive and manuscript) across different content areas. Choose your template and add in content that also provides additional handwriting activity. New features include graphic organizers, Spanish templates, printable PDFs, and the ability to create traceable worksheets.

Material components



Kindergarten

Basic Manuscript Strokes, Letters, and Numerals

Core Materials

Student Edition

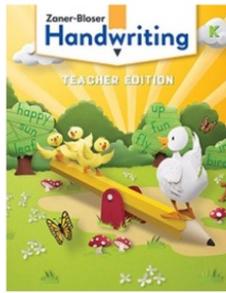


[PREVIEW ONLINE SAMPLE](#)

Step-by-step instruction and self-evaluation plus engaging activities and fun, colorful illustrations get students excited about handwriting.

- Basic manuscript strokes: vertical lines, horizontal lines, backward and forward circle lines, and slant lines
- Manuscript uppercase letters, lowercase letters, and numerals 1–20
- Handwriting Tutor

Teacher Edition (Print or eBook)

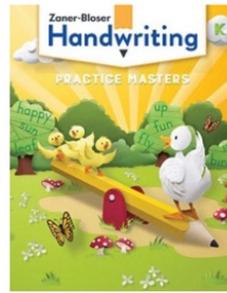


[PREVIEW ONLINE SAMPLE](#)

The Teacher Edition includes step-by-step instruction and annotated Student Edition pages with embedded professional development.

- Differentiation support
- Skywriting cues
- Multisensory activities
- ELL student support
- Tips from an occupational therapist

Practice Masters



[PREVIEW ONLINE SAMPLE](#)

Additional practice and school-to-home activities are included.

MyZBPortal.com



[REQUEST ONLINE TRIAL](#)

MyZBPortal.com supports teachers with time-saving resources including quick lessons, Animated Letter Models, and projectable Student Edition pages.

Assignable online quests provide additional opportunities for student practice.

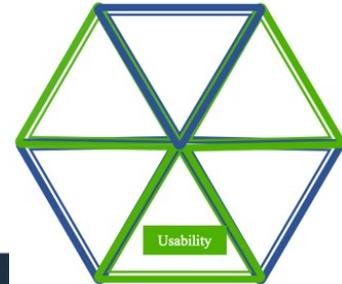
- Web-based platform accessible from anywhere
- Projectable videos for full-class instruction

Material components

Grade 1

Manuscript Reinforcement

Core Materials



Student Edition

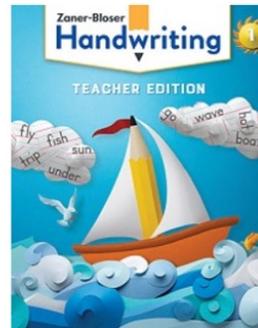


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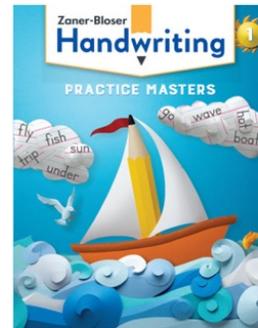


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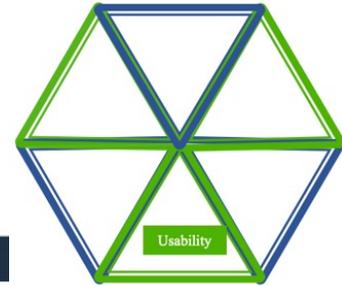
- Web-based platform accessible from anywhere
- Projectable videos for full-class instruction

Material components

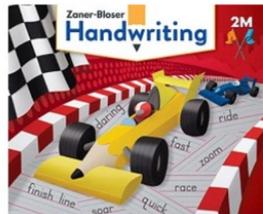
Grade 2M

Manuscript Mastery

Core Materials



Student Edition

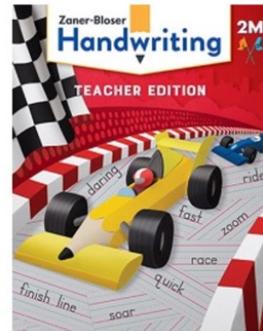


[PREVIEW ONLINE SAMPLE](#)

Step-by-step instruction and self-evaluation plus engaging activities and fun, colorful illustrations get students excited about handwriting.

- Basic manuscript strokes: vertical lines, horizontal lines, backward and forward circle lines, and slant lines
- Manuscript uppercase letters, lowercase letters, and numerals 1–20
- Keys to Legibility
- Handwriting Tutor

Teacher Edition (Print or eBook)

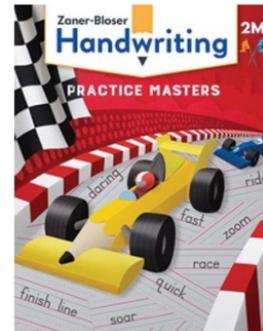


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- ELL student support
- Tips from an occupational therapist

Practice Masters



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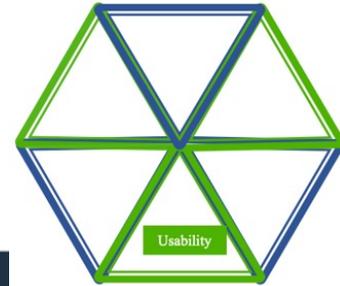
- Web-based platform accessible from anywhere
- Projectable videos for full-class instruction

Material components

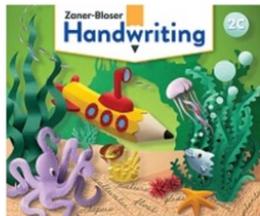
Grade 2C

Manuscript Mastery and Cursive Basics

Core Materials



Student Edition

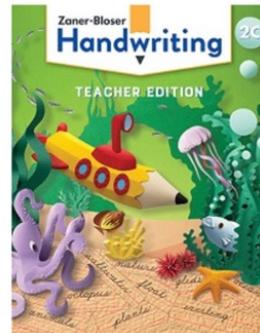


[PREVIEW ONLINE SAMPLE](#)

Step-by-step instruction and self-evaluation plus engaging activities and fun, colorful illustrations get students excited about handwriting.

- Introduction to basic cursive strokes: undercurve, downcurve, overcurve, and slant
- Manuscript and cursive uppercase letters, lowercase letters, and numerals 1–10
- How to join cursive letters
- Keys to Legibility
- Handwriting Tutor

Teacher Edition (Print or eBook)

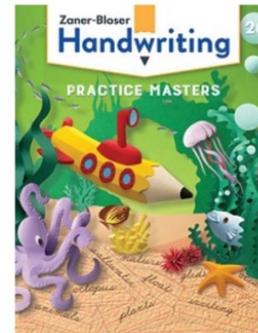


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- Multisensory activities
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- Tips from an occupational therapist

Practice Masters



[PREVIEW ONLINE SAMPLE](#)

Additional practice and school-to-home activities are included.

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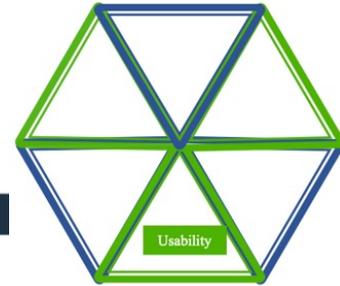
- Web-based platform accessible from anywhere
- Projectable videos for full-class instruction

Material components

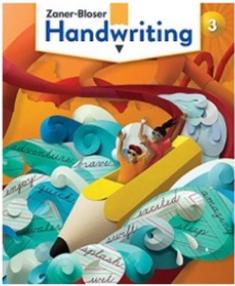
Grade 3

Manuscript Review and Transition to Cursive

Core Materials



Student Edition

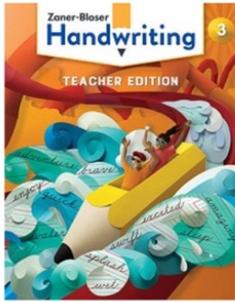


[PREVIEW ONLINE SAMPLE](#)

Step-by-step instruction and self-evaluation plus engaging activities and fun, colorful illustrations get students excited about handwriting.

- Manuscript review
- Introduction to basic cursive strokes: undercurve, downcurve, overcurve, and slant
- Cursive uppercase letters, lowercase letters, and numerals 1–10
- How to join cursive letters
- Keys to Legibility
- Handwriting Tutor

Teacher Edition (Print or eBook)

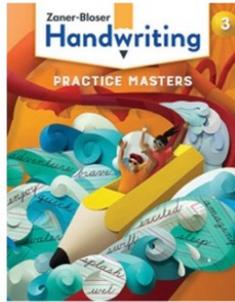


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- Projectable videos for full-class instruction

Fit

- Does the program or practice have the key components needed for the content area?
(Conduct a scope & sequence review and a skills trace)
- Does the program or practice fit with district priorities?
- Fit with the values and priorities of the community?

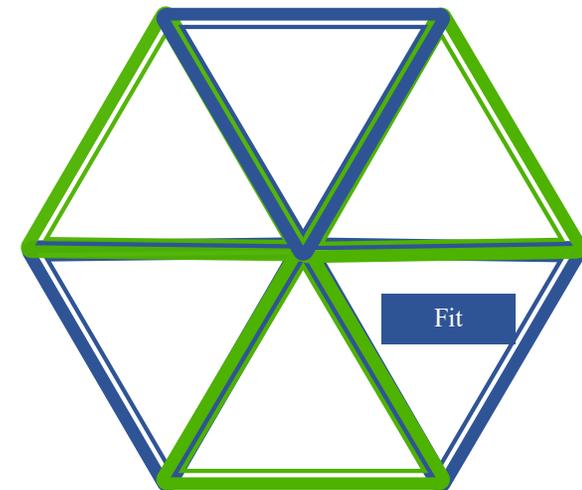
5 The program or practice fits with the priorities of the implementing site; community values, including the values of culturally and linguistically specific populations; other existing initiatives

4 The program or practice fits with the priorities of the implementing site and community values; however, the values of culturally and linguistically specific population have not been assessed for fit

3 The program or practice fits with the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

2 The program or practice fits with some of the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

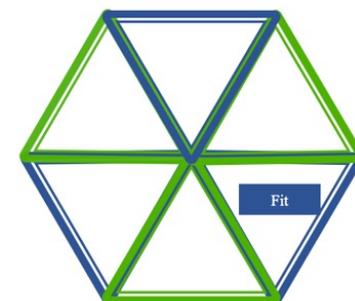
1 The program or practice does not fit with the priorities of the implementing site or community values



How does this program fit with:

- ***Handwriting Research***: Utilize the “*Evaluating Handwriting Materials*” tool

- ***Existing Initiatives***: How does this align with handwriting in Journeys; letter or letter/sound introduction in Journeys? Compare scope & sequence and language of instruction



Supports

- Does the program or practice have the necessary training and coaching to cultivate the confidence and competence of implementers?
- Does the program or practice have the necessary administrative and data supports needed for effective implementation?

5

Comprehensive resources are available from an expert (a program developer or intermediary) to support implementation, including resources for building the competency of staff (staff selection, training, coaching, fidelity) and organizational practice (data system and use support, policies and procedures, stakeholder, and partner engagement.)

4

Some resources are available to support implementation, such as resources to support staff competency but not organizational practice

3

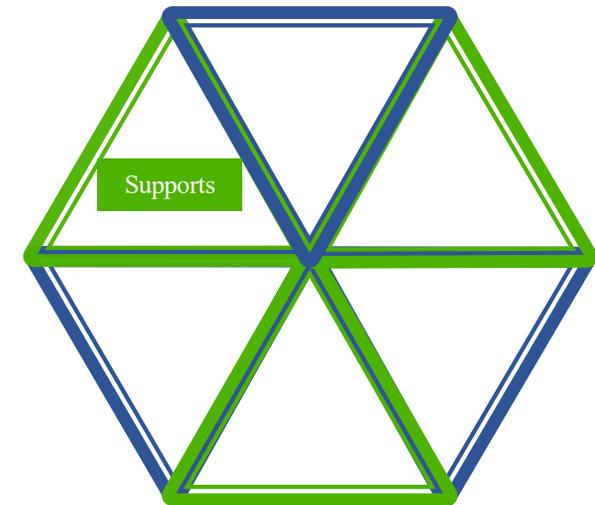
Limited resources are available, such as a curriculum available for purchase

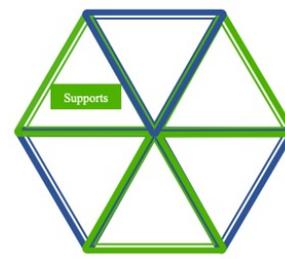
2

General guidance provided but no specific resources, such as a suggestion to use strengths-based approaches with staff

1

Few to no resources to support implementation





Publisher

- States their professional development is content-focused, incorporates active learning; supports collaboration, typically job-embedded; uses models and modeling; provides coaching; opportunities for feedback and reflection; is of sustained duration
- Online training videos
- No requirements given for training and coaching requirements: Publisher rep stated that training typically lasts 1.5-2 hours (K-1 together; 2nd grade separate ½ manuscript & ½ cursive)
- No information on “train the trainer”

Data

- Website mentions: **Online handwriting quests** can be auto-generated or assigned to individual students. *Progress and activity data* is reported to teachers in real time. No samples of the assessments available

Technology Supports

- Are there any technology requirements for the program?

Capacity

- Does the district have the resources (e.g., person, financial, time) to support implementation of the program?
- Does the district have the technology and data system needed to support implementation?
- Does the district have or can it build internal capacity to build competency of staff?

5

Implementing sites have a qualified workforce and all of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

4

Implementing sites have a qualified workforce and most of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

3

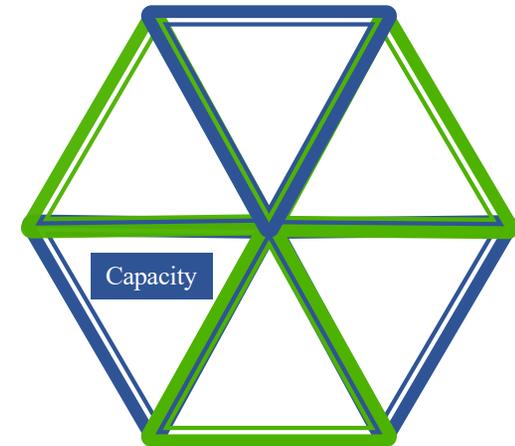
Implementing sites have a qualified workforce and some of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

2

Implementing sites have a qualified workforce and only a few of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

1

Implementing sites do not have a qualified workforce or any of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity



Workforce

- Do not appear to be specific qualifications needed to implement the program

Financial Supports

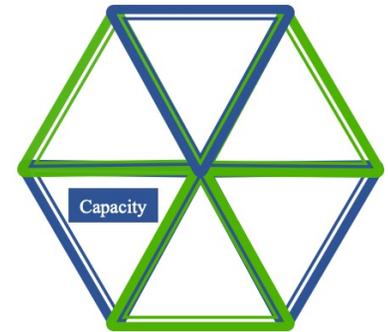
- How much does it cost to implement?
- Are the financial resources available for purchase of all needed materials and training and coaching supports?

Technology Supports

- Does the district have the technology resources needed to implement?

Organization Supports

- Is there a team available to guide implementation? Ensure implementers have the materials, supports, data needed?
- Is there adequate time available to implement the program?
- Is there adequate time available to support implementation – time for planning, time for training, time for coaching, time for data review and problem solving



Price quote from the publisher

1 year

- -reup each year
- -apprx \$12, 115

3 year

- -10% discount
- -pay all upfront
- -they ship books out to us each year
- -apprx \$33,500

6 year

- -all up front payment & shipping
- -get all materials at once then distribute each year
- -apprx \$54,500

Professional development included in the cost

Material Costs:
Each grade level has the same costs



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Zaner-Bloser Handwriting © 2020 Classroom Resource Kit Manuscript

Grade Level: K, 1, 2

\$198.67 Retail Price

Your Price

\$149.00 School Price

Classroom Resource Kits provide a full selection of classroom multisensory practice materials with extra support for teaching handwriting and making learning fun.

The Manuscript Classroom Resource Kit includes these materials:

- Alphabet Cards
- Alphabet Desk Strips
- Alphabet Wall Strips
- Manuscript Cards
- Touch and Trace Cards
- Home Handwriting Poster Pack

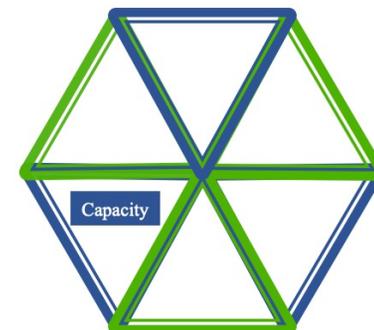
ISBN: 9781453120965

Material: Set/Kit/Package

Copyright: 2020

Grade: K, 1, 2

Format: Print Bundle



Print Bundle

Material
Costs:
Each grade
level has
the same
costs



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Zaner-Bloser Handwriting © 2020 Grade K Classroom Package Large

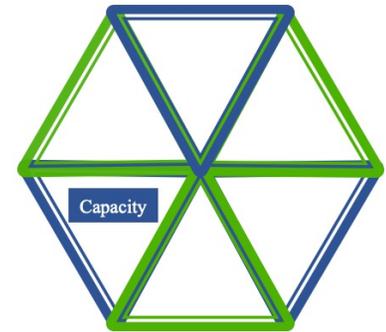
⚠ **Warning: CHOKING HAZARD – Small Parts. Not for children under 3 yrs.**

Grade Level: K

\$411.67 Retail Price

Your Price

\$308.75 School Price [?](#)



Classroom packages feature the research-based, proven instruction that has made Zaner-Bloser the #1 handwriting program paired with new digital support and additional opportunities for students to become confident communicators.

Large classroom package includes these materials:

- 25 Student Editions
- 1 Teacher Edition
- 1 Practice Masters
- 1-Year Access to MyZBPortal.com (per teacher)
- 1 Handwriting Activity Cards

ISBN: 9781453124567

Material: Set/Kit/Package

Copyright: 2020

Grade: K

Format: Digital Bundle

Digital Bundle

Copyright © 2021 Implementation Consulting Group



Handwriting Without Tears Program

Copyright © 2021 Implementation Consulting Group



Handwriting Without Tears (claims from publisher website)

- Uses fun, engaging, simple, and developmentally appropriate instructional methods to enable children to master handwriting as an automatic and comfortable skill
- Offers materials in both English and Spanish
- Integrated print and digital solution using developmentally appropriate, multisensory strategies
- Students in K-2 start by learning letters that begin with a vertical stroke. Students learn the letters in a scaffolded sequence through multisensory lessons that make handwriting mastery fun
- Students in grades 3-5 transition from print to cursive lessons

Handwriting Without Tears (claims from publisher website)

Instruction includes:

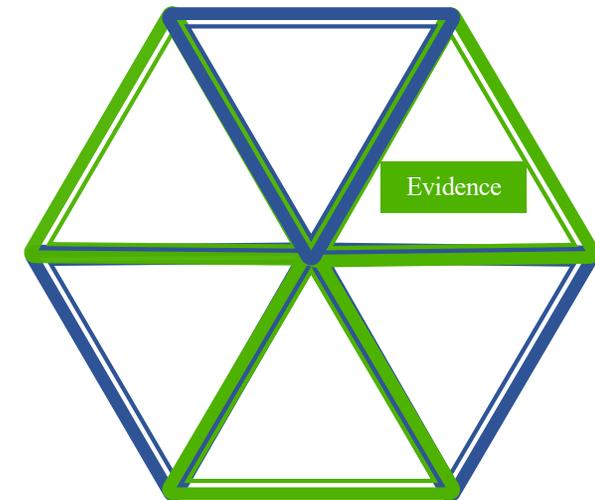
- Child friendly, simple language to reach every student
- Large step-by-step letter formations to provide a clear model
- Suggested developmental teaching order for a scaffolded approach to letter learning and mastery that can be customized to your ELA program
- Cross-curricular connections to reinforce content being taught in other subjects

HWT manipulatives are proven to stimulate and strengthen visual, tactile, kinesthetic, and auditory learning styles while improving lesson understanding and comprehension

Evidence

- Are there research data available that demonstrate effectiveness of the program or practice?
- What is the strength of the evidence?
- Is the program based on evidence – includes evidence-based practices?

5	The program or practice has documented evidence of effectiveness based on at least two rigorous, external research studies, and has demonstrated sustained effects at least one-year post treatment
4	The program or practice has demonstrated effectiveness with one rigorous research study
3	The program or practice shows some evidence of effectiveness through less rigorous research studies or evaluations
2	The program or practice has not demonstrated effectiveness through a research study, but has a well-developed logic model or basis in research
1	The program or practice does not have a well-developed logic model or basis in research and has not demonstrated effectiveness through a research study



Research on Handwriting Without Tears program



Table 4 Summary of studies included in research questions 1 and 3–11 (handwriting legibility and fluency effects)

Study ^{ab}	Pub.	Grade	Student type	Number ^c	Length ^d	Description of conditions ^e	Quality score	Leg. ES	Flu.ES
Question 1: Does HW instruction produce greater gains than no HW instruction?									
Vinter and Chartrel (2010 Exp. 1)*	J	K	A	36 12	4 sessions	Copied letters from models on a digitizing tablet versus no intervention	7	0.28	1.20
Hayes (1982) Exp. 1)*	J	K, 3	F	72 18	22.5	Copied letter-like forms from models versus listened to a story	5	1.06	–
Buckley (2012)	D	1	F	50 59	1250	Handwriting Without Tears program versus no intervention	3	–	0.14
Graham et al. (2000)*	J	1	S	18 18	405	RD multi-component HW instruction versus phonological awareness instruction	10	0.95 0.75 (M=6 mos)	0.95 0.63 (M=6 mos)
Heydom (1984)*	J	1	F	38 39	480	Taught and practiced commonly reversed letters versus no intervention	6	0.08	–
Peterson and Nelson (2003)*	J	1	S	30 29	600	RD multi-component, individualized HW instruction versus no intervention	8	0.68	–0.43
Sudsawad et al. (2002 Exp. 1)*	J	1	S	15 15	180	RD HW instruction versus no intervention	7	–0.11	0.01
Berninger et al. (1997 Exp. 1)*	J	1–2	S	120 24	480	RD multi-component HW instruction versus phonological awareness instruction	8	0.36	0.52
Walser (1981 Exp. 1)*	D	1–2	S	30 15	340	RD HW instruction versus no intervention	8	0.81	–
Zwicker and Hadwin (2009 Exp. 1)*	J	1–2	S	50 25	300	RD multi-component HW instruction versus no intervention	10	0.34	–
Denton et al. (2006 Exp. 1)*	J	1–4	S	15 9	600	RD multi-component HW instruction versus no intervention	5	0.23	–
Alves et al. (2015)*	O	2	F	18 37	1200	RD multi-component HW instruction versus spelling or keyboarding instruction	7	–	0.77
Veena et al. (2002 Exp. 1)*	J	2–4	S	24 12	420	RD multi-component HW instruction versus no intervention	6	2.74	–
Weintraub et al. (2009 Exp. 1)*	J	2–4	S	38 17	480	RD multi-component HW instruction versus no intervention	7	0.39	–0.09
Olson (1970)*	O	2, 4, 6	F	12	4 sessions	Copied letters versus no intervention	6	0.58	–

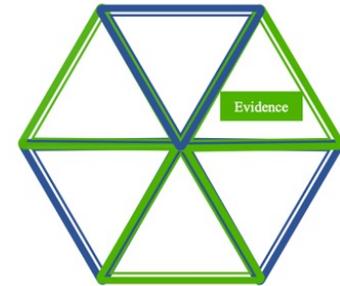
Research on Handwriting Without Tears program



Table 4 (continued)

Study ^{ab}	Pub.	Grade	Student type	Number ^c	Length ^d	Description of conditions ^c	Quality score	Leg. ES	Flu.ES
				68		RD multi-component, individualized HW instruction versus no intervention			
Smith and Rothwell (1963)	D	6	F	29	960	Penskill individualized HW program versus Zaner-Bloser program	4	1.24	-1.04
Beam (1984.2)	D	7	F	26 32	480	RD multi-component, individualized HW instruction versus no intervention	3	0.67	2.20
Question 6: What is the impact of the Handwriting Without Tears program?									
Wade (2002)	D	K	F	40 35	23 weeks	Handwriting Without Tears program versus typically occurring HW instruction	4	0.77	-
Buckley (2012)	D	1	F	50 59	1250	Handwriting Without Tears program versus no intervention	3	-	0.14
Salls et al. (2013)	J	1	F	14 17	1 year	Handwriting Without Tears program versus Peterson Directed Handwriting program	3	0.64	-0.16
Schneck et al. (2012)	J	1	F	81 66	8 months	Handwriting Without Tears program versus typically occurring TD HW instruction	6	-0.53	-
Waller (2004)	D	1	F	17 17	855 320	Handwriting Without Tears program with more versus less teacher directed instruction and practice	3	-0.65	-
Owens (2004)	D	2	F	41 40	500	Handwriting Without Tears program versus typically occurring HW instruction	5	0.24	0.49
McCormack (2008)	D	3	F	10 10	800 1250	Handwriting Without Tears program versus Loops and Other Groups program	6	0.92	-
Shimel et al. (2009 Exp. 1)*	J	3	F	18 32	375	Handwriting Without Tears program versus Loops and Other Groups or Zaner-Bloser program	3	-0.08	-
Question 7: What is the impact of teaching individual letters with motion models?									
Kirk (1981 Exp. 1)*	J	K	F	14 14	240	Taught letters with visual demonstrations versus copied still models	7	0.96	-
Vinter and Chartrel (2010 Exp. 2)*	J	K	A	12 12	4 sessions	Copied letters from moving versus still models on a digitizing tablet	7	-0.08	-0.36
Hayes (1982 Exp. 2)*	J	K, 3	F	18 18	22.5	Copied letter-like forms after visual demonstrations versus from still models	5	0.91	-
Wright and Wright (1980)*	J	1	F	60	11 weeks	Copied letters from motion (flipbook) versus still models	6	-0.06	-

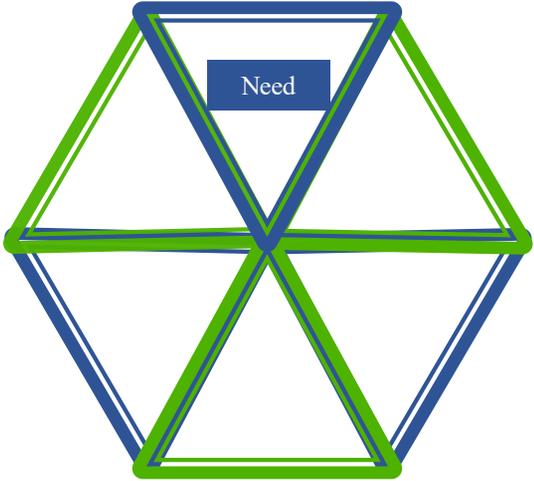
Research on Handwriting Without Tears program



8 studies – all Quasi-experimental (5 dissertations/theses and 3 in journals)

- Seven studies measured the impact of Handwriting Without Tears on legibility and four reported positive effects (see Tables 2 and 4). *The average weighted ES of 0.13 (95 % CI [-0.34, 0.60]) was not statistically significant*
- Three studies included a fluency measure and two reported positive effects (see Tables 2 and 4). *The average weighted ES of 0.18 (95 % CI [-0.14, 0.50]) was not statistically significant*

Need	
<ul style="list-style-type: none"> Does the program or practice meet the need and address the root causes of the need? Does the program have a high likelihood of working for your students? 	
5	Program or practice has demonstrated meeting need for identified population through rigorous research (e.g., experimental design) with a similar population and the same outcomes of interest for the implementing site
4	Program or practice has demonstrated meeting need for identified population through rigorous research (e.g., experimental design) with a similar population on outcomes related to those of interest for implementing site
3	Program or practice has demonstrated meeting need for identified population through less rigorous research design (e.g., quasi-experimental, pre-post) with similar population on outcomes related to those of interest for the implementing site
2	Program or practice has demonstrated meeting need for identified population through research or practice experience with a similar population or on outcomes related to those of interest for the implementing site
1	The program or practice has not demonstrated meeting need for a similar population or on outcomes related to those of interest for the implementing site



District needs: _____



From the studies:

- No disaggregated data
- Outcomes of focus: Handwriting legibility (7 studies) & handwriting fluency (4 studies)

Usability

- How well defined are the program components?
- Is there a fidelity assessment for the program?
- Is there guidance on how to modify or adapt the program?

5

The program or practice has operationalized principles and values, core components that are measurable and observable, and a validated fidelity assessment; modifiable components are identified to support contextualization for new settings or population

4

The program or practice has operationalized principles and values and core components that are measurable and observable but does not have a fidelity assessment; modifiable components are identified to support contextualization for new settings or populations

3

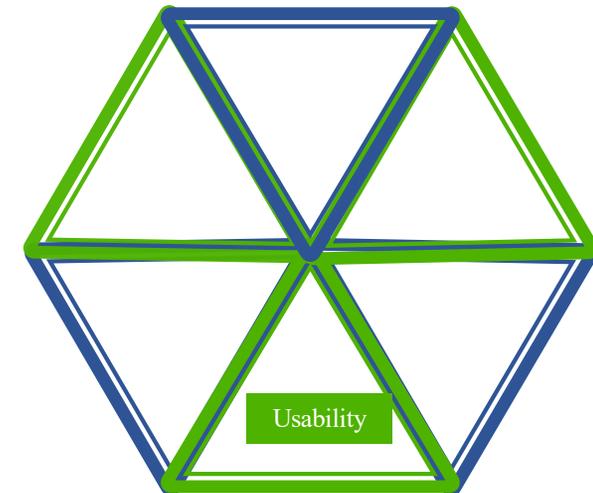
The program or practice has operationalized principles and values and core components that are measurable and observable but does not have a fidelity assessment; modifiable components are not identified

2

The program or practice has identified principles and values and core components; however, the principles and core components are not defined in measurable or observable terms; modifiable components are not identified

1

The program or practice does not identify principles and values or core components



Core components:

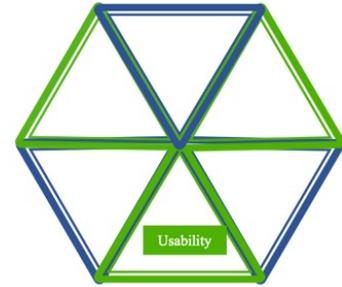
Materials (outlined over the next slide)

Fidelity Assessment

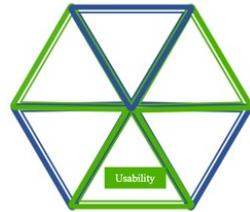
- No mention of a fidelity assessment on the website

Adaptable or modifiable components

- No mention of adaptable or modifiable components on the website



Handwriting without Tears Program (claims from publisher website)



What Makes It *Work*?

Integrated
Print and Digital
Approach

A recommended
developmental
teaching order for a
scaffolded approach
to letter learning
and mastery

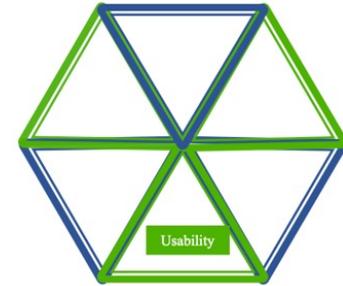
Multisensory
Teaching
Strategies

Cross-Curricular
Connections

Support for
Left-Handed
Students

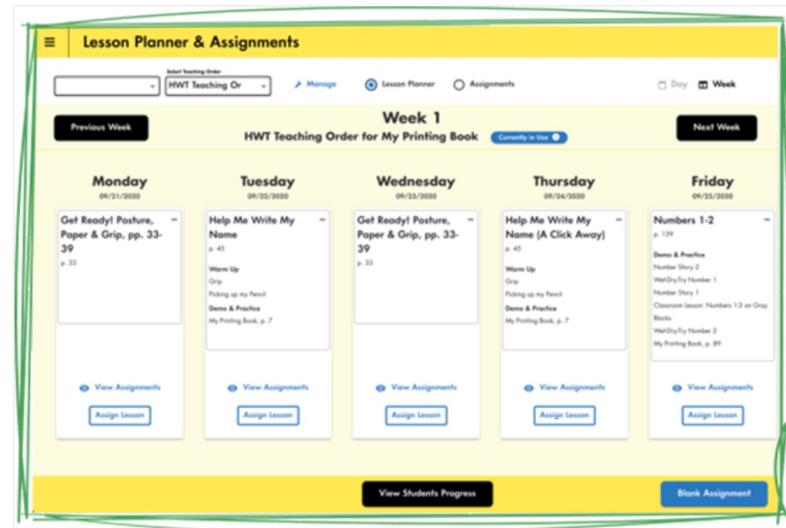
Available in
English and
Spanish

Material components (claims from publisher website)



What Makes It *Unique*?

The Handwriting Without Tears integrated print and digital solution provides dozens of pre-loaded lesson plans aligned with the Handwriting Without Tears developmental order, and the ability to change the order of letter instruction to fit your core ELA curriculum. Digital teacher's guides and student editions will get you started on day one. The online teaching tool supports group or individual instruction. Teachers can easily assign lessons remotely, parents stay connected on their child's progress, and students stay on track for success. Plus, the reporting feature easily tracks student progress and addresses learning gaps.



Assign Lesson

1 Add Lessons and Activities 2 Add Classes and Students 3 Review and Assign

This Week's Assignments (0) 04/08/2020 - 04/11/2020

Assign another day

Help Me Write My Name (A Click Away) + Colors + Images

Assignment Start Date: 04/10/2020 Assignment End Date: []

Teacher Submissions: [] Audio Submissions: []

Review Audio Upload From Device

Warm Up (2) Review All

1 Grip Activity Type: Worksheet [] [] [] []

2 Picking up my Pencil Activity Type: Book [] [] [] []

[] Add Activity

Demo & Practice (1) Review All

1 My Printing Book, p. 7 Activity Type: Worksheet [] [] [] []

[] Add Activity

Extras (0) Review All

[] Add Activity

Approximate duration for lesson completion: 18 minutes

Cancel Add Classes & Students

Start on the dot. Copy g Copy g

G g g g g g

G is for goose.

36 My Printing Book © 2018 Learning Without Tears



Handwriting Without Tears®

by Learning Without Tears

GRADE
1

Our first grade materials help you teach printing with capitals and lowercase letters in words and sentences. There are activities for number lessons, too!

Essential First Grade Materials:

- *My Printing Book* student workbook
- *My Printing Book Teacher's Guide*

Recommended First Grade Materials:

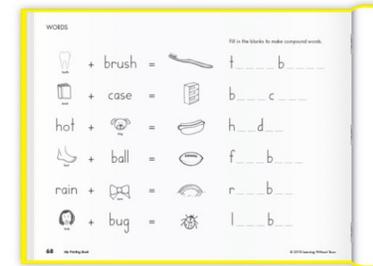
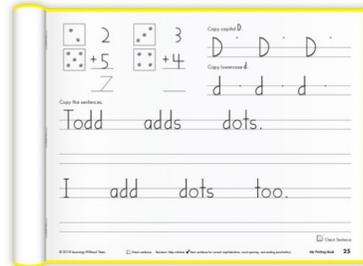
- *Writing Journal-B*
- *Building Writers-B*
- *Rock, Rap, Tap & Learn*
- Blackboard with Double Lines
- Little Chalk Bits
- Little Sponge Cubes
- Pencils for Little Hands



Workbook Activities

My Printing Book includes letter, word, number, and sentence lessons, as well as activities that combine handwriting instruction with other language arts and math lessons.

- Child-friendly consistent language
- Left-hand friendly design
- Large step-by-step illustrated instructions
- Generous spacing with room to write
- Simple black and white pages with left-to-right illustrations avoid visual confusion
- Student self-check for letters, words, and sentences
- Double lines to facilitate correct size and placement



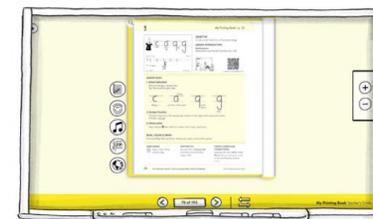
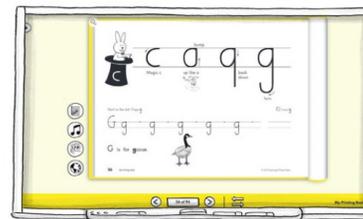
Refer to the *My Printing Book Teacher's Guide* for details on teaching letters and activities. You'll find helpful tips, shortcuts, and lessons outlined by day and week. All your students need is 10 minutes of practice a day!

HITT (The Handwriting Interactive Teaching Tool™)

HITT is a digital teaching tool for the handwriting lessons in the student workbook. Manage all of your lesson plans while reducing prep time with ready-to-teach lessons. For each page, choose a multimedia option to teach the lesson. Just launch the platform and start teaching where you left off!

What's included:

- Compatible with any whiteboard with projector
- Includes workbook and digital teacher's guide
- Multimedia options for teaching each lesson: digital letter and number formations, award-winning animations, music, and instructional videos
- Access to fun cross-curricular connections, supplemental lessons, and downloads
- Designed for no prep classroom instruction
- User-friendly platform makes teaching easy
- Engages different learning styles in the classroom



Multisensory Learning

Learning with Music Using *Rock, Rap, Tap & Learn*

Your students will sing and dance their way to better language and motor skills with the upbeat rhythm and clever lyrics recorded by back-to-back Grammy® Award winners for Best Children's Album, Cathy Fink and Marcy Marxer

Preview 20-second segments of all songs at LWTears.com/music

Learning Letters on the Blackboard with Double Lines

Children learn correct letter placement to promote neat and fast printing. Use the Blackboard with Double Lines for letter, word, and name practice before transitioning to pencil and paper.



1. Demonstrate for the child.



2. Have the child trace the model with a wet Little Sponge Cube, then trace with a crumpled paper towel piece.



3. Have the child pick up a Little Chalk Bit and write over the dry model.

Tech for Your Classroom

HITT (The Handwriting Interactive Teaching Tool™)

HITT is a digital teaching tool for all of your lessons in the student workbook. Multimedia options for teaching each lesson: digital letter and number formations, award-winning animations, music, A+ Worksheet Maker, and instructional videos.

Wet-Dry-Try® App

The Wet-Dry-Try App combines versions of the popular Handwriting Without Tears Slate Chalkboard and Blackboard with Double Lines activities. Students can accurately practice formations based on our proven methodology and with instant feedback.

Keyboarding Without Tears®

This effective, game-based curriculum for students in grades K-5 fits perfectly into the developmental progression of writing. It teaches pre-keyboarding, keyboarding, general computer readiness, digital citizenship, and digital literacy.



mentation Cor

Independent Writing

Building Writers

Building Writers student workbooks by Learning Without Tears offer structured practice to build core writing skills. Students become versatile writers as they write about cross-curricular topics and practice three writing styles: narrative, information, and opinion.

Writing Journals

Grade-level journals provide one, organized tool for strengthening handwriting and independent writing skills during writing block.



Teacher & Classroom Resources

We offer comprehensive resources for administrators, educators, OTs, and families! Discover our demos, research, how-to videos, and all of our free online resources. Visit LWTears.com/freeresources

The Screener of Handwriting Proficiency

This free, easy-to-administer, student-level assessment helps teachers evaluate classes and identify students' skill levels. Using the results, teachers can identify critical gaps in literacy and handwriting skills, such as letter memory, reversals, and sentence structure to adjust and drive instruction based on the outcomes. The proof is in the results! Students' improvement is reflected on the Screener of Handwriting Proficiency throughout the school year, and their results demonstrate our program's proven efficacy.

A Click Away

This resource can be found in our teacher's guide or HITT and offers downloads, extra practice pages, and additional activities and lessons. Use these to supplement your classroom instruction or send home to families to enhance a strong school-to-home connection.

Digital Communications

Our newsletters and blog include free tips, resources, tools, and fun activities delivered to your inbox.

Multimedia Lessons

Watch experts demonstrate activities, so you can easily master the lessons in your classroom.

Learn more about additional resources at LWTears.com



Handwriting Without Tears®

by Learning Without Tears

LWTears.com | 888.983.8409



INST18.1
05.2018



Fit

- Does the program or practice have the key components needed for the content area?
(Conduct a scope & sequence review and a skills trace)
- Does the program or practice fit with district priorities?
- Fit with the values and priorities of the community?

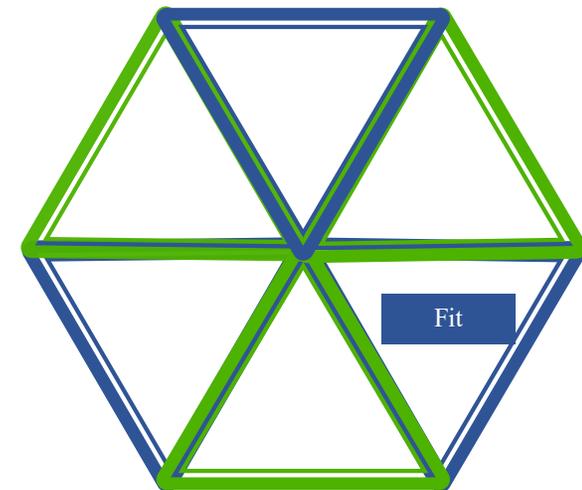
5 The program or practice fits with the priorities of the implementing site; community values, including the values of culturally and linguistically specific populations; other existing initiatives

4 The program or practice fits with the priorities of the implementing site and community values; however, the values of culturally and linguistically specific population have not been assessed for fit

3 The program or practice fits with the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

2 The program or practice fits with some of the priorities of the implementing site, but it is unclear whether it aligns with community values and other existing initiatives

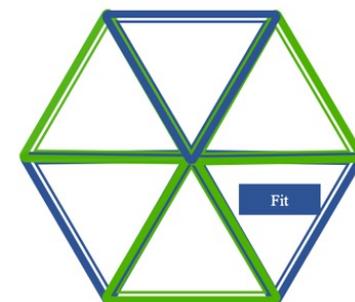
1 The program or practice does not fit with the priorities of the implementing site or community values



How does this program fit with:

- ***Handwriting Research***: Utilize the “*Evaluating Handwriting Materials*” tool

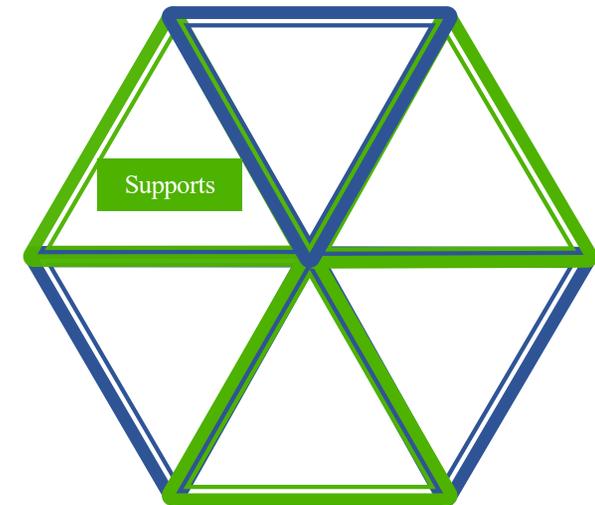
- ***Existing Initiatives***: How does this align with handwriting in Journeys; letter or letter/sound introduction in Journeys? Compare scope & sequence and language of instruction



Supports

- Does the program or practice have the necessary training and coaching to cultivate the confidence and competence of implementers?
- Does the program or practice have the necessary administrative and data supports needed for effective implementation?

5	Comprehensive resources are available from an expert (a program developer or intermediary) to support implementation, including resources for building the competency of staff (staff selection, training, coaching, fidelity) and organizational practice (data system and use support, policies and procedures, stakeholder, and partner engagement.)
4	Some resources are available to support implementation, such as resources to support staff competency but not organizational practice
3	Limited resources are available, such as a curriculum available for purchase
2	General guidance provided but no specific resources, such as a suggestion to use strengths-based approaches with staff
1	Few to no resources to support implementation



Publisher Training and Coaching:

- Offer training for initial implementation for year 1 and subsequent years
- Online Workshops: <https://www.lwtears.com/professional-development/service/print-virtual-implementation>

Participants: K-2 educators and Intermediate for cursive
Time: 2.5 hours
Cost: \$275

Available throughout the school year

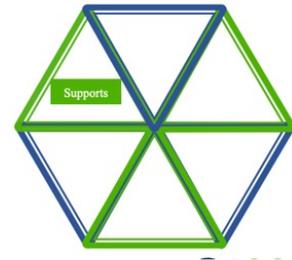
orders between \$25 and \$500, excludes workshop purchases, one time use.

Customized PD model available: onsite, virtual, and coaching opportunities

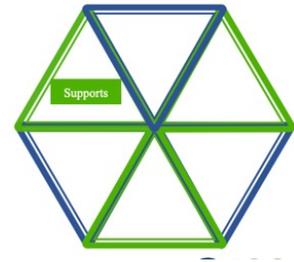
- Professional Learning Catalog: https://issuu.com/handwritingwithouttears/docs/lwt_professional_services_catalog?fr=sNDBmMjMyMjM1OT
- Yearlong support available

No information on the amount of training and coaching needed

No specific information on train the trainer



Assessments

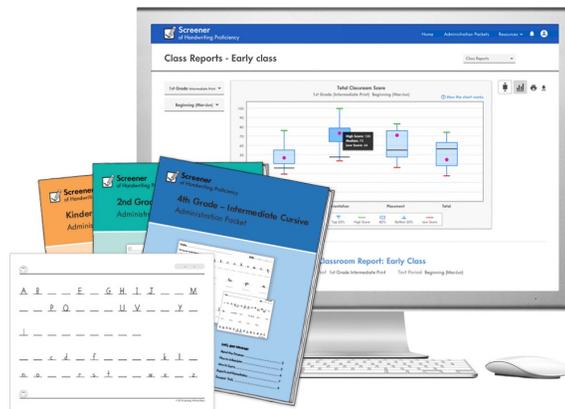


NEW! Screener of Handwriting Proficiency

The updated and improved free Screener of Handwriting Proficiency is now available just in time for the 2018–2019 school year. Assess your K–5 students now to establish their baseline, track progress, and identify critical gaps in handwriting and literacy in only 10–15 minutes!

[Screen My Students](#)

[Learn More About Assessments](#)



K-5 Assessments Webinar

Register for Screening for Success to learn more about our updated Screener and K–5 assessments.

[Register Now](#)



Handwriting Without Tears Delivers Success

Review the results of the handwriting analysis we conducted using our Screener of Handwriting Proficiency.

[Read now](#)



Remediation Tools

Discover multisensory instruction tools.

[Shop Now](#)

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Capacity

- Does the district have the resources (e.g., person, financial, time) to support implementation of the program?
- Does the district have the technology and data system needed to support implementation?
- Does the district have or can it build internal capacity to build competency of staff?

5

Implementing sites have a qualified workforce and all of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

4

Implementing sites have a qualified workforce and most of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

3

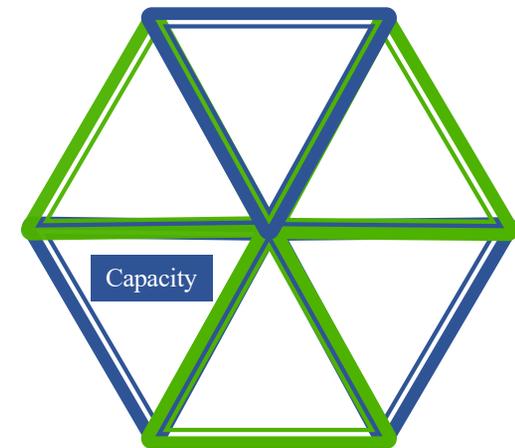
Implementing sites have a qualified workforce and some of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

2

Implementing sites have a qualified workforce and only a few of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity

1

Implementing sites do not have a qualified workforce or any of the financial supports, technology supports, and administrative supports required to implement and sustain the program or practice with integrity



Workforce

- Do not appear to be specific qualifications needed to implement the program

Financial Supports

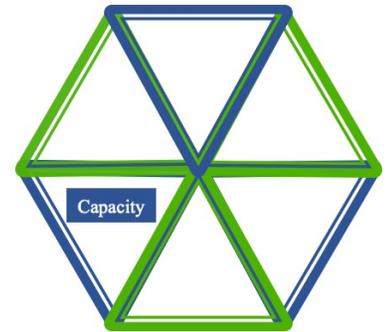
- How much does it cost to implement?
- Are the financial resources available for purchase of all needed materials and training and coaching supports?

Technology Supports

- Does the district have the technology resources needed to implement?

Organization Supports

- Is there a team available to guide implementation? Ensure implementers have the materials, supports, data needed?
- Is there adequate time available to implement the program?
- Is there adequate time available to support implementation – time for planning, time for training, time for coaching, time for data review and problem solving



Material Costs:

Student Bundles: \$19.95

Student Licenses: for keyboarding

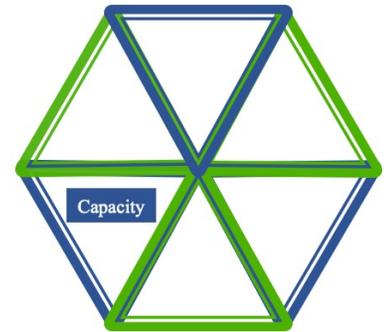
Digital Teaching Tool: \$225 - Buy 20 or more *My Printing Book* student editions and you can get the Digital Teaching Tool for \$25

K-1st Teacher Kit: \$65

2nd Teacher Kit: \$55

3rd-5th Teacher Kit: \$39

Lots of manipulatives available



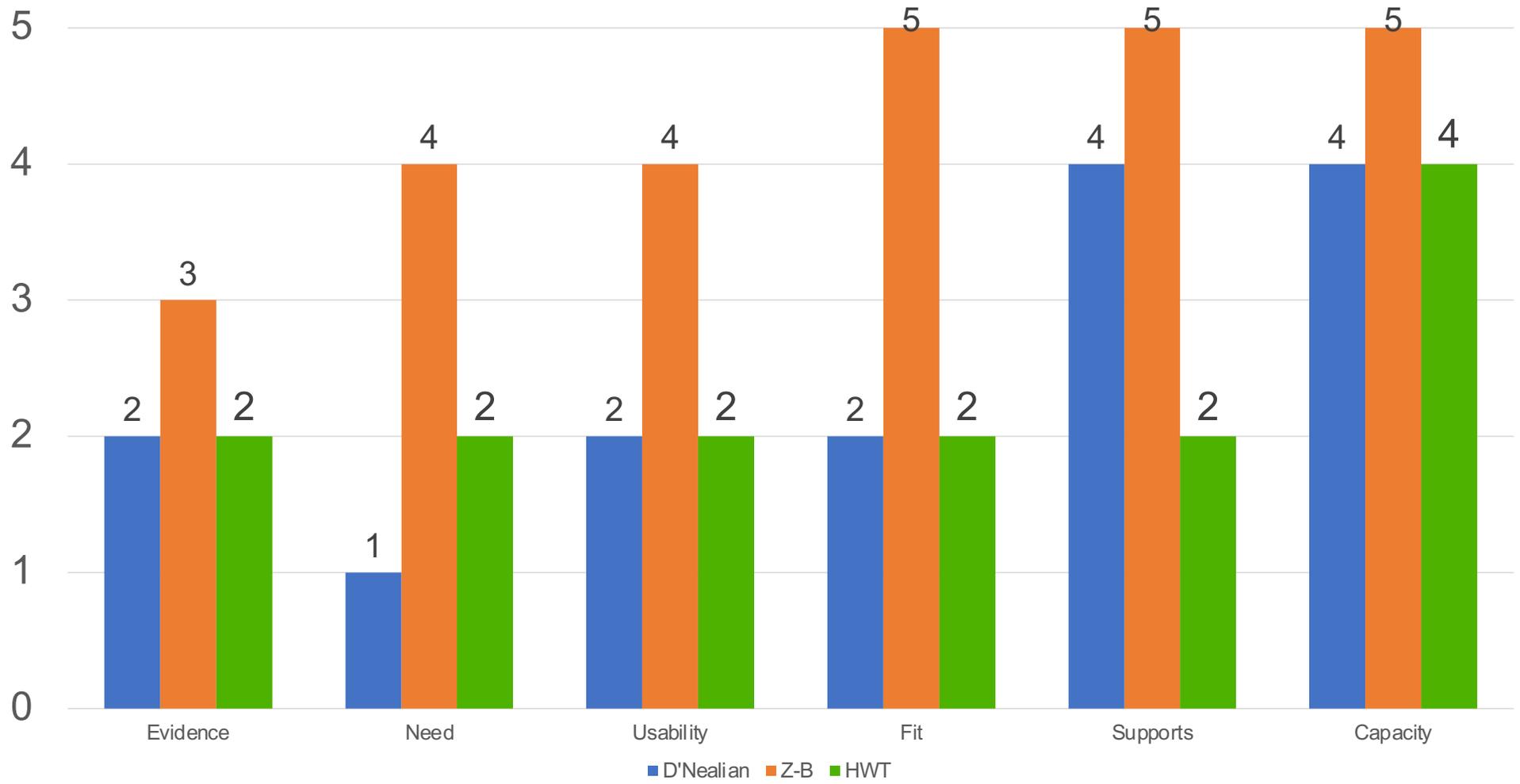
Decision making & next steps

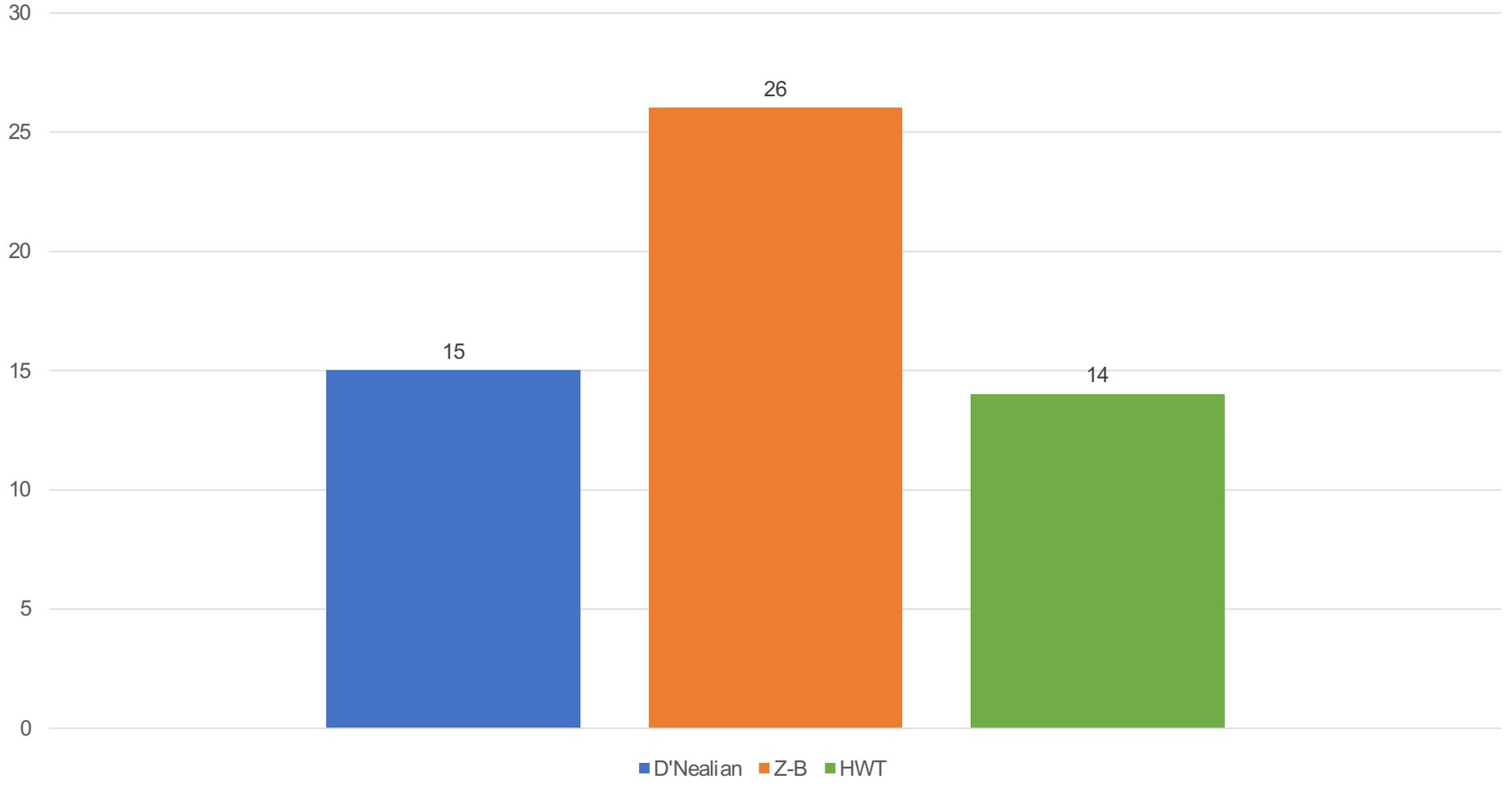
- ✓ Decide on the Hastings Handwriting Program
- ✓ Determine what needs to be communicated, to whom, by whom, when, how
- ✓ Next time: Implementation Planning

Step 5: Decide



- The selection team decides to move forward with implementation, re-implementation, de-implementation, or no implementation for each of the programs/practices reviewed.
- If no programs/practices were identified to implement, recycle back through the process
- The team should communicate with key stakeholders about the decision





Communication

- What needs to be communicated from today? To whom? By whom? When? How?

Next time

- Planning for implementation
 - Expectations around use of the Handwriting program
 - Scheduling, use of materials, dosage, lesson progress, assessments, etc.
 - Identification of implementers – will anyone besides classroom teachers be using the program?
 - Plan for ordering and distributing materials
 - Plan for training and coaching support
 - Plan for collection and use of fidelity data, student data, and instructor feedback data



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QUOTE SUMMARY FOR

Hastings Public Schools 18

Hastings, NE

Lawrence Tunks

(402) 461-7500

lawrence.tunks@hpstigers.org



Quote # 00034493

Issued on October 26, 2021

Expires on December 29, 2021

PREPARED BY

Tyler Cline

Sales Consultant - Supplemental

(800) 248-2568 ext. 2237

tyler.cline@zaner-bloser.com

THE MATERIALS ON THIS FORM HAVE NOT BEEN ORDERED.

To place your order, complete the Order Information page and scan/email it with this quote to our Customer Experience department at CustomerExperience@zaner-bloser.com. If you have questions, please call our Customer Experience department at 800.421.3018.

October 26, 2021

Hastings Public Schools 18 • Hastings, NE

Dear Lawrence:

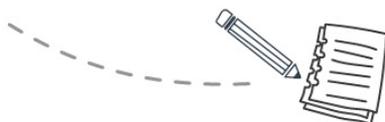
Thank you for all you do to inspire joyful, successful learning in your classrooms and for considering Zaner-Bloser as your partner in helping students build literacy.

When you teach with *Zaner-Bloser Handwriting*, you're teaching all students to shine, with proven, research-based instruction that has helped generations of students to excel. Our efficient, effective method can be implemented through direct instruction and across disciplines in just 15 minutes per day.

The enclosed quote includes an Order Information page, which should be filled out completely and returned with your order. **If information is missing on this page, processing your order may be delayed.** Be sure to fill out parts A, B, and C of the Digital Product Information section if online access is included with your order.

We look forward to providing you with the best research- and evidence-based resources, meaningful professional development opportunities, and top-notch customer service possible.

Thank you,
Tyler Cline
Sales Consultant - Supplemental



Zaner-Bloser Handwriting: PreKindergarten

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453116456	Handwriting 2016 ABC 123 Just For Me! Classroom Bundle (with Resource Kit) <i>Contents include: 15 Activity Books, Teacher Guide with Sing-Along Songs CD and Letter and Numeral Stories Audio CD, School Home Booklets Blackline Masters, and the Handwriting Readiness Resource Kit which includes Alphabet Cards, Alphabet Posters, Bean Bags, Castanets, Chain Links, Foam Counters, Lacing Activity and Dice, Linking Cubes, Plastic String, Teacher Guide, Touch & Trace Cards - Manuscript, Tweezers. Contents of Handwriting Readiness Kit may vary based on availability.</i>	\$262.99	10	\$2,629.90
SUBTOTAL COST				\$2,629.90

Zaner-Bloser Handwriting: Kindergarten

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453119273	Handwriting 2020 Grade K Student Edition	\$12.35	450	Complimentary
9781453119273	Handwriting 2020 Grade K Student Edition	\$12.35	1350	\$16,672.50
9781453119358	Handwriting 2020 Grade K Teacher Edition	\$89.99	15	Complimentary
9781453119433	Handwriting 2020 Grade K Practice Masters	\$79.99	15	Complimentary
9781453121597	Handwriting 2020 Grade K Online Package (1 Year Access)	\$225.00	15	Complimentary
SUBTOTAL COST				\$16,672.50

Zaner-Bloser Handwriting: Grade 1

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453119280	Handwriting 2020 Grade 1 Student Edition	\$12.35	450	Complimentary
9781453119280	Handwriting 2020 Grade 1 Student Edition	\$12.35	1350	\$16,672.50
9781453119365	Handwriting 2020 Grade 1 Teacher Edition	\$89.99	15	Complimentary
9781453119440	Handwriting 2020 Grade 1 Practice Masters	\$79.99	15	Complimentary
9781453121603	Handwriting 2020 Grade 1 Online Package 1 Year Access	\$225.00	15	Complimentary
SUBTOTAL COST				\$16,672.50

Zaner-Bloser Handwriting: Grade 2

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453119297	Handwriting 2020 Grade 2M Student Edition	\$12.35	450	Complimentary
9781453119297	Handwriting 2020 Grade 2M Student Edition	\$12.35	1350	\$16,672.50
9781453119372	Handwriting 2020 Grade 2M Teacher Edition	\$89.99	15	Complimentary
9781453119457	Handwriting 2020 Grade 2M Practice Masters	\$79.99	15	Complimentary
9781453121610	Handwriting 2020 Grade 2M Online Package (1 Year License)	\$225.00	15	Complimentary
SUBTOTAL COST				\$16,672.50

Zaner-Bloser Handwriting: Grade 3

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453119310	Handwriting 2020 Grade 3 Student Edition	\$12.35	1350	\$16,672.50
9781453119310	Handwriting 2020 Grade 3 Student Edition	\$12.35	450	Complimentary
9781453119396	Handwriting 2020 Grade 3 Teacher Edition	\$89.99	15	Complimentary
9781453119471	Handwriting 2020 Grade 3 Practice Master	\$79.99	15	Complimentary

Zaner-Bloser Handwriting: Grade 3

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9781453134801	Handwriting 2020 Grade 3 Digital Only Package (1 Year License) <i>Contents include: 1 year access to Handwriting portal including access to the Teacher Edition eBook.</i>	\$199.00	15	<i>Complimentary</i>

SUBTOTAL COST \$16,672.50

Zaner-Bloser Handwriting: Multigrade

ISBN	DESCRIPTION	ITEM PRICE	QTY	TOTAL COST
9780880859431	Handwriting My ABC Journal, Set of 5	\$15.99	215	\$3,437.85
9780880859431	Handwriting My ABC Journal, Set of 5	\$15.99	115	<i>Complimentary</i>

SUBTOTAL COST \$3,437.85

AMOUNT TO BE INVOICED (including shipping)*

\$79,305.95

* Add state and local taxes to the total amount of your order, if applicable. If tax exempt, please include your tax exemption number or a copy of your tax exemption certificate to qualify for zero sales tax.

IMPORTANT Please fill out this page completely. Missing information may result in delayed order processing.

Invoice - P.O. #

Check #

Make Checks Payable to: Zaner-Bloser

Authorized Signature:

Phone:

Please do not submit credit card information with this form. To prepay with a credit card, call our Customer Experience dept at 800.421.3018, Mon-Fri, 8:00 am-6:00 pm ET.

SCHOOL INFORMATION

For use in school year: 20 to 20 First day of school: Summer phone number:

DIGITAL PRODUCT INFORMATION

Complete parts A, B, and C of the Digital Product Information section to ensure online access to digital product(s).

A. Online access is controlled by a school or district Digital Administrator. This individual is responsible for adding and removing users throughout the school year. Additionally, this user can access important information such as parent contact information and student assessment data. Please provide the name and email of your school- or district-selected Digital Administrator below.

Name: Email:

B. If this order is being submitted by a school district, diocese, or third-party ordering service, please provide a list of the school(s) that require online access. By default, your school- or district-selected Digital Administrator will manage all schools listed below. (If you have more than six schools, please attach a complete list to your order.)

Blank lines for listing schools.

C. Online access is assigned annually. Please enter the start date of the school year you will begin using the digital product.

BILL TO

School/District Name: Hastings Public Schools 18

Contact Name: Lawrence Tunks Contact Email:

Street Address: 1924 W A ST City: Hastings State: NE Zip: 689015650

DELIVERY INSTRUCTIONS - IMPORTANT

All available materials will ship at the time the order is processed unless otherwise specified. Order processing and delivery times vary depending on volumes and customer location. If there are dates you are unable to accept deliveries, please note below. If there aren't any special delivery date requirements, please check the box labeled "No Delivery Date Restrictions".

Do Not Deliver Dates: No Delivery Date Restrictions

SHIP TO

Same as BILL TO School/District Name: Hastings Public Schools 18

Contact Name: Contact Email:

Street Address: City: State: Zip:

RETURNS

Returns will only be processed with prior authorization by Zaner-Bloser Customer Experience. Materials must have been purchased within 90 days and be in resalable condition. To make arrangements for a return and to ensure that you receive credit, contact Zaner-Bloser's Customer Experience department at 800.421.3018. Please do not return materials to the PO Box address. Return to: Zaner-Bloser, Returns Department, 10650 Toebben Dr, Independence, KY 41051.

Please sign below to confirm your order and provide authorization for any applicable shipping charges and sales tax, if not sales tax exempt. Shipping is added at our standard rate of 9% or \$5.00, whichever is greater.

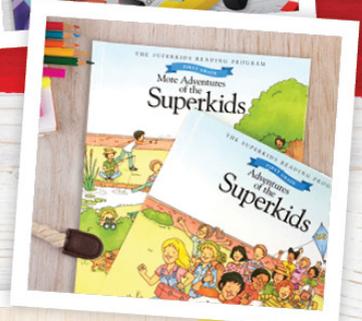
Signature: Title: Date:

Contact our Customer Experience Department to place your order. Mailing Address: Zaner-Bloser, PO Box 16764, Columbus, OH 43216-6764 Email: CustomerExperience@zaner-bloser.com • Phone: 800.421.3018 • Fax: 800.992.6087

WE ARE LITERACY

THANK YOU for
considering Zaner-Bloser
as your literacy partner.

We appreciate the crucial work you do to teach students to read and write. Our literacy resources and professional development services are designed to empower teachers to make the best instructional choices and to nurture successful and joyful learning.



Z0287 03.19

SALES CONSULTANT - SUPPLEMENTAL

Tyler Cline

tyler.cline@zaner-bloser.com

Toll Free: 800.248.2568 ext. 2237

ACCOUNT MANAGER - SUPPLEMENTAL

Rick Brown

rick.brown@zaner-bloser.com

Toll Free: 800.248.2568 ext. 2281

SALES CONSULTANT - READING

Leslye Moraski Erickson

leslye.moraskierickson@zaner-bloser.com

Toll Free: 800.248.2568 ext. 2539

ACCOUNT MANAGER - READING

Open Position Core AM

jeanne.jenkins@zaner-bloser.com

Toll Free: 800.248.2568 ext. 2583

ZB Zaner-Bloser

A Highlights Company



Carmichael Construction L.L.C.
 1012 West 18th Street
 P.O. Box 64
 Hastings, Nebraska 68902-0064
 Phone: (402) 463-1353 • Fax (402) 463-4057

CHANGE ORDER

Phone	Date
	11-10-21
Job Name/Location	
MORTON SCHOOL	
Job Number	Job Phone
Existing Contract No.	Date of Existing Contract

TO: CMBA- MATT BENNETT

Change order per PR 9

- Carmichael Construction - \$2,280.00
- Essink Bros - \$1,240.00
- Ceiling – No change
- Flooring – No change
- ASI – No charge
- Kucera Ptg. - \$500.00

Total with Profit, overhead and bond ADD \$4,894.00

- Note: Only the items listed above are included in this change order
- No frame/door or hardware is included

Note: This Change Order becomes part of and in conformance with the existing contract.

DATE		
11/10/21		
AUTHORIZED SIGNATURE (CONTRACTOR)		
Brad Hamburger		
	CHANGE ORDER	\$4,894.00

ACCEPTED-The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Date of acceptance 11-15-21

Signature: [Signature]

(OWNER)

Senior High Bleacher Replacement Bids

Irwin Seating Company - \$535,880 + \$36,146 (for removal of existing)

Heartland Seating \$537,650

Heartland Seating (retro fit) - \$181,949 (ADA, railings, replace mechanical system)

The HPS Administration recommends the bid of \$181,949 by Heartland Seating to make improvements and replace the mechanical system of the current senior high bleachers.



22 South Main Street • PO Box 161 • Denison, IA 51442
P 712.263.3554 • F 712.263.5110 • E info@midwesttennisandtrack.com

DATE: April 26, 2021
SUBMITTED TO: Trent Kelly, Director of Technology & Operations
ORGANIZATION: Hastings Public Schools
ADDRESS: 1924 W "A" Street | Hastings, NE 68901
PROJECT NAME: Hastings Sr. High School Athletic Track Maintenance Coating
ADDRESS: 1100 W 14th Street | Hastings, NE 68901

REVOLUTION™ SS-R POLYURETHANE TOP COATING TRACK SYSTEM

SCOPE OF SERVICES

AREA: 5,851 SY (track & field event areas)

PROCEDURES

- A. Clean and prepare the surface.
- B. Patch any loose and thin areas.
- C. Locate and repair any and all cracks.
- D. Spray-application of a primer coat.
- E. (2) Spray-applied structural wearing coats.
- F. Repaint lane lines and events as per NFSHSA standards.

We hereby propose to furnish materials and labor in accordance with the above specifications for the sum of:

Eighty-four Thousand Seven Hundred Fifty-five Dollars and Zero Cents (\$84,755.00)

TWO YEAR WARRANTY

NOTES/EXCLUSIONS:

- Proposal does not include sales tax. Owner shall provide appropriate sales tax exemption certificates upon return of signed proposal.
- Owner must provide proper staging/access to construction area.
- The site shall be restricted from the public and athletes during construction. Only authorized personnel from MTT Co. and the Owner shall be allowed on site.
- All chain link fencing must be installed and the site secured prior to resilient surfacing application. A 6' high (minimum) temporary fence may be used to secure site. All fencing shall be installed by Owner and is not included within proposal.





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- MTT Co. is not responsible for damage to existing substandard or damaged surfaces at staging are. No surface restoration has been included.
- Performance bonding has not been included.

TERMS:

Progress payments for materials and work completed; balance due 30 days upon completion of project.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements are contingent upon accidents or delays beyond our control. Owner is to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workmen’s Compensation Insurance.

MIDWEST TENNIS & TRACK COMPANY


Authorized Signature

Paul Lauderville, Vice President
Printed Signature, Title

ACCEPTANCE OF PROPOSAL:

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Authorized Signature

Printed Signature, Title

Hastings Public Schools
School/Organization Name

Date of Acceptance



7409 N. 160th Street
Bennington, NE 68007

PH 402.238.2900

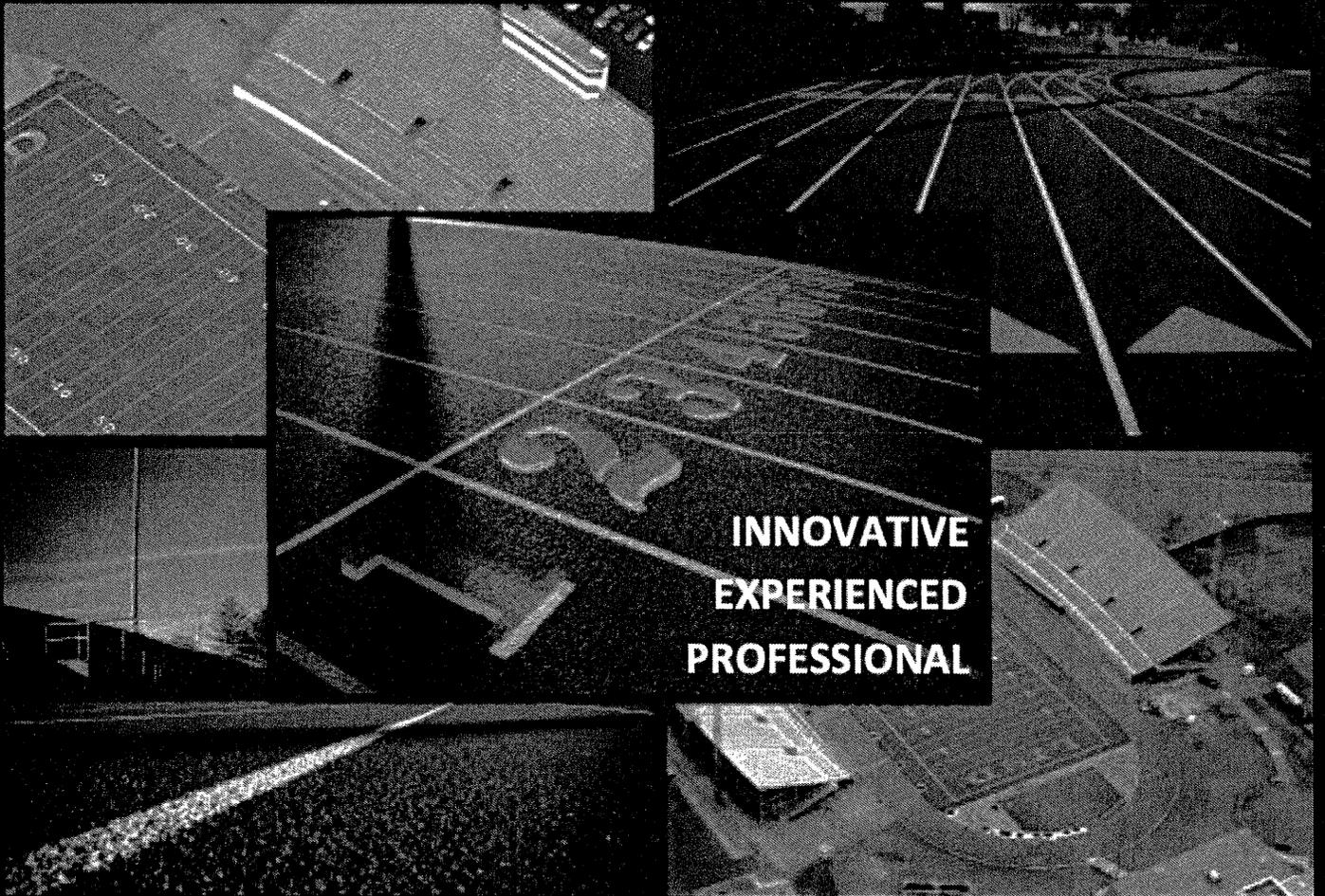
PH 800.498.4395

FX 402.238.2987

www.protrackandtennis.com

PRO TRACK AND TENNIS, INC.

Structural Spray – Track Proposal



**INNOVATIVE
EXPERIENCED
PROFESSIONAL**

We Proudly Present This Proposal To

Mr. Trent Kelly

Director of Tech & Operations

Hastings Public Schools

1924 West A St.

Hastings, NE 68901

Cell: 402-469-2094

tkelly@hpsu9.org

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PROPOSED SYSTEM

SINGLE COMPONENT STRUCTURAL SPRAY SYSTEM IN RED

Pro Track and Tennis, Inc. proposes to install the following per the following specifications:

1. **OPTION #1:** Install a new RED Poly Structural Spray over the track and field events. Includes patchwork and striping.
2. **OPTION #2:** Patch Low Lying Areas. 5'x3', 14'x8' & 25'x6' areas.
NOTE: No guarantee that low lying areas/negative drainage can be completely eliminated.
3. **OPTION #3:** Install Armor Crack Repair System on 44' of cracks. This would be installed on cracks if during Option #2 we find there are cracks in the asphalt.



PART 1: GENERAL

1.01 RELATED DOCUMENTS:

- A. If Architectural or Engineering specifications and or drawings are involved those specifications will take precedence over the following where noted and determined suitable for the project.

1.02 SUMMARY:

- A. Pro Track and Tennis, Inc. shall furnish all materials, labor, tools, and equipment necessary for the installation of the polyurethane single component structural spray synthetic track surface.
- B. The track will be laid out for line striping and event markings.

1.03 GOVERNING BODIES:

- A. Codes and standards will follow the current guidelines set forth by the National Federation of State High School Associations (NFHS), the National Collegiate Athletic Association (NCAA) and the International Association of Athletics Association (IAAF). The NFHS rules shall be enforced where differences between the three associations are noted.
- B. The American Sports Builders Association (ASBA) track construction manual will be the reference source for all guidelines for construction.

1.04 SUBMITTALS:

- A. One copy of the polyurethane binder manufacturer's product specification sheet. See attached in the appendix.
- B. One synthetic surface sample. See attached with this proposal.
- C. One copy of the Material Safety Data Sheets (MSDS) for each product to be used. See attached in the appendix.



- D. One copy of the certificate that Pro Track and Tennis, Inc. is a member of the American Sports Builders Association in good standing. See attached in the appendix.



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PART 2: OWNER'S PRECONSTRUCTION RESPONSIBILITIES

2.01 APPARATUS REMOVAL:

- A. All athletic equipment should be removed and or moved out of the way of the areas to be worked on. Items such as hurdles, high jump standards, landing pits etc.
- B. Portable objects such as benches, starting/observation decks etc should be removed.
- C. Rolled out crossing mats, carpets, plywood should be picked up and stored.
- D. Rolled out runway mats should be rolled up and stored if the respective runway surface is going to be worked on.

2.02 GROUNDSKEEPING:

- A. All edges of surface areas to be worked on should be treated as needed to kill all weeds. This should include weeds in cracks in the surface also. Applications should be repeated as needed to assure that the vegetation is killed off.
- B. Drainage issues should be addressed. If there are visible drainage problems where dirt and debris are deposited onto the track surface during a rain this should be addressed prior to the work starting.
- C. Severe leaching of weeds and sod/soil encroachment should be cut back and removed prior to Pro Track and Tennis beginning work. It sometimes takes days for the surface to dry out prior to being able to work on the surface.
- D. Any deposits of caked on dirt must be removed and cleaned. Built up dirt can trap moisture and may take days to completely dry out after cleaning and washing of the surface area.
- E. Sprinklers should be shut off four days prior to Pro Track and Tennis's arrival. The sprinklers can be run as long as the heads are adjusted not to spray water onto the track. Wind blowing water onto the track should be taken into consideration.



- F. We recommend that the football field interior area be mowed prior to our arrival. We will accommodate, if possible, mowing during construction if there is a critical need.
- G. Fertilizing turf adjacent to the track surface is strictly prohibited. Fertilizer will damage and discolor the track surface.

2.03 SECURITY:

- A. We recommend that the staff at the school be notified of the dates the track will be closed. Especially gym classes that may use the track and field during the renovation period.
- B. The community should be notified if feasible to deter community walkers and joggers from attempting to enter the work area during installation.
- C. The work area should be secured as best as possible by locking all gates that will not be used and placing signage warning of the track being closed while during renovation.

The successful and timely completion of your track renovation project relies on your cooperation. We thank you in advance for your commitment to the important items listed above.



PART 3: PRODUCTS

3.01 SYNTHETIC SURFACING:

- A. The synthetic surface shall be a Red/Black Aromatic One Component Polyurethane Structural Spray synthetic track surface, permeable, spray applied. The coatings will be applied in two coats to achieve the total lbs specified. The rubber shall be EPDM virgin granulates .5-1.5mm in gradation.

3.02 SYSTEM COMPONENTS:

- A. VEGETATION STERILANT: (Roundup or equal) shall be used to control vegetation along edges and in cracks as needed.
- B. ASPHALT EMULSION CRACK SEALANT: Asphalt Emulsion crack sealer shall be used for cracks in the substrate and existing rubber system as determined by the lead technician.
- C. LATEX BASED CRACK SEALANT: 100% latex Crack Flex shall be used on the existing rubber surface only as determined by the lead technician.
- D. POLYURETHANE CRACK SEALANT: single component pure polyurethane shall be used on cracks as determined by the lead technician.
- E. Note: The above crack sealers will be used as determined by the lead technician. All or just one may be used per job surface conditions, weather and temperatures.
- F. PATCHING MATERIAL: Track binder shall be mixed with 1-3 mm rubber granulates. The mixture shall be used to full depth patch areas where the existing synthetic surface is missing or is to be cut out and replaced.
- G. PRIMER: Primer shall be used to prime all substrates to receive the synthetic surface system. This will include cured asphalt, cured concrete.
- H. POLYURETHANE BINDER: Polyurethane binder shall be used in conjunction with SBR rubber granulates to build the synthetic surface system to the desired depth. This material is batched, mixed and paved into place.
- I. POLYURETHANE STRUCTURAL SPRAY- Red Aromatic one component Polyurethane Structural Spray shall be used in conjunction with EPDM rubber granulates. This material is batched, mixed and sprayed into place to achieve the total specified pounds.
- J. LINE PAINT: Wilko Paint No. 721-22 Track, Urethane Gloss White plus desired event colors marking paint or equal shall be used to stripe all lines and events or



PART 4: SYSTEM INSTALLATION PROCESS

equal.

4.01 QUALITY ASSURANCE:

- A. The owner should have one designated person who all communication will go through during the course of the project.
- B. Pre-construction meeting. A meeting will be held on the track prior to any work beginning. The lead technician will go over the scope of work with the owner and answer any questions. The owner will be required to sign off on a production sheet attesting to the fact that this meeting took place.
- C. Material check off. The material will be inventoried with the owner to determine that the right amount of material has been shipped or brought to the job site.
- D. The owner's representative will be contacted daily by the lead technician to give a progress report.
- E. Post-construction meeting. A meeting will be held after the synthetic surface has been installed to ok the surface prior to painting the lines and events. A production sign off sheet will be reviewed with the owner at which time the owner will approve the project by signing off on the production sheet and evaluating our performance.
- F. Striping the track. The track may be striped at a later date from the completion of the surface. The striper will review the striping details with the owner, Athletic Director or Track Coach prior to painting of the lines and eve.

4.02 VEGETATION:

- A. Vegetation will be trimmed if needed on all edges to receive the synthetic surfacing.
- B. Please refer to PART 2 item 2.2



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4.03 CLEANING:

- A. The entire surface areas to be coated will be blown off using high-pressure wind machines.
- B. Any areas that need additional attention will be wire brushed as needed.
- C. Heavily soiled areas may be power washed if deemed necessary.

4.04 CRACK SEALING:

- A. Cracks will be cleaned as needed using high-pressure air.
- B. Major cracks will be filled with a combination of products as determined by the field technician.
- C. Please see PART 3, 3.2, B, C and D for clarification of the different crack sealers. Poly based sealants will be used on this project.

4.05 SYNTHETIC SURFACE INSTALLATION:

A. STRUCTURAL SPRAY:

- 1) The polyurethane shall be single component structural spray. Aromatic color to be black or red. Other colors are available.
- 2) Rubber granules shall be EPDM not less than 0.5 mm and no more than 1.5 mm.
- 3) All containers shall be completely empty to ensure the proper ratio of mixture.
- 4) No solvents or emulsified agents shall be used in the building to extend the curing of the mixture.
- 5) The spray will be applied in two coats, in opposite directions to achieve the desired pounds per square yard coverage.



B. PHYSICAL PROPERTIES OF FINISHED SURFACE:

Thickness: 1-3 mm average or as specified by the architect, engineer or owner.

Color: Black, Red, Beige, Green, Blue or as specified by owner.

NOTE: This proposal is for red.

Test	Specs	Results
Weight (lbs/gal)	ASTM D 1475	9 + or - 0.5
VOC	ASTM D 3960	0 lbs/gal
Solids by Volume	Calculated	100%
Flash Point	Pansky Martens Closed cup	150° F
Storage Stability	59°F-77°F	6 months
Viscosity	Brookfield	2400 CPS
Tensile Strength (psi)	ASTM 412	1000
Elongation	ASTM 412	100%

4.06 LINES AND EVENT MARKINGS:

- A. The track will be laid out as a 400 meter track
- B. The National Federation of State High Schools Association (NFHS) rules will apply.
- C. All painting will be reviewed with the proper school representative prior to painting.
- D. See attached diagram for events to be marked.
- E. Hurdles will be one direction.
- F. Three sets of numbers.



G. Extra painting could be subject to a negotiated change order.

4.07 JOB SITE CLEAN-UP:

- A. The job site and all adjacent areas occupied during construction will be left clean.
- B. All job related debris will be cleaned up and disposed of properly off site.
- C. All unused material will be removed from the job site and recycled.



PART 5: WARRANTY

Pro Track and Tennis, Inc. warrants its labor and materials for a period of five (5) years from the date of completion of work on any track. There is a five (5) year warranty on Armor Crack Repair. All work performed by Pro Track and Tennis, Inc. is warranted against peeling, chipping and flaking under normal use. Pro Track and Tennis, Inc. further warrants that any paint applied during the striping or resurfacing of any track or tennis court will not flake or peel for a period of two (2) years from the date application is completed.

Customer acknowledges that they are aware that Pro Track and Tennis, Inc. is not responsible for defects, cracks, patches or uneven surfaces in the substrate which is being resurfaced by Pro Track and Tennis, Inc. Pro Track and Tennis, Inc. does not warrant that existing cracks or patches in existing substrate surfaces will not open or continue to increase in size. Pro Track and Tennis, Inc. shall not warrant nor be in anyway be responsible for peeling of paint or damage to any surface caused by failure of customer to keep the surface free of debris, vegetation or dirt and shall further not be responsible for damage to painted surfaces or any other actions caused by the customer. Pro Track and Tennis, Inc. does not warrant separation of the coatings from the concrete base where the base lacks a vapor barrier. Lack of a vapor barrier can cause moisture to be retained under the coating, which will eventually result in lack of adhesion to the surface. Pro Track and Tennis, Inc. does not warrant separation of the coating or bubbling of the coating when moisture is present due to passing from below an asphalt or concrete base.

In the event of any claims arising under this Warranty, damages incurred by the customer shall be limited to such repairs to be performed by Pro Track and Tennis, Inc. as are necessary to remedy any defects. Pro Track and Tennis, Inc. hereby agrees to perform any such repairs (weather permitting) promptly, after written notification of such claim from customer. Pro Track and Tennis, Inc. shall not be liable for any breach of any express or implied warranty except where expressly prohibited by applicable law.



ACCEPTANCE OF PROPOSAL

This proposal is valid for 60 days from November 12, 2021.

Pro Track and Tennis, Inc. proposes to furnish labor and material and equipment complete in accordance with the specifications in this proposal for the sum of:

Please initial the appropriate boxes below to designate acceptance of the following options.

- | | | |
|--------------------------|---|--------------------|
| <input type="checkbox"/> | RED Structural Spray over existing track
Includes patch work and striping
<small>Seventy-eight thousand dollars</small> | \$78,000.00 |
| <input type="checkbox"/> | Add to Structural Spray
Patch Low Lying Areas
<small>Ten thousand dollars</small> | \$10,000.00 |
| <input type="checkbox"/> | Add to Structural Spray
Armor Crack Repair System-44'
<small>One thousand, five hundred dollars</small> | \$1,500.00 |

Payment to be made as follows:

A 33% down payment is due upon acceptance of proposal. Another 33% is due when project is 50% complete. Remainder is due the day the job is complete and accepted by the owner. In the event that line/event striping is done at a later date \$4,000 may be withheld and is then due upon completion of striping. Any applicable taxes will be added to the total cost.

Acceptance

The above price, specifications and conditions found in this proposal are satisfactory and are hereby accepted. Pro Track and Tennis, Inc. is authorized to do the work as specified. Payment will be made as outlined.

_____ Signature	_____ Signature
_____ Print	_____ Print
_____ Date	_____ Date
Hastings Public Schools-Hastings, NE	Pro Track and Tennis, Inc.





QUOTE 10835

Lakeshore Learning Materials
 2695 E. Dominguez St Carson, CA 90895
 (310)537-8600 (800)421-5354
 www.lakeshorelearning.com
 To contact your local representative,
Ronnie Hinline, please call (800) 421-5354

Bill to:
 125030
 HASTINGS PUBLIC SCHS BOE
 1924 W A ST

 HASTINGS NE 68901
 (402) 462-5124

Ship to:

Comments:
 ORDER SHIPS WITHIN 2 BUSINESS DAYS. PRICES GOOD FOR 90 DAYS

FOB DESTINATION:FREE SHIPPING CONTINGENT ON A MINIMUM ORDER OF \$250 SHIPPING TO ONE LOCATION. DISCOUNT REFLECTED IN PRICES.

PLEASE REFERENCE QUOTE NUMBER 10835 ON YOUR PURCHASE ORDER.

 MARY HOBEL - QUOTE AGENT

Entry date: 11/08/2021 Sls: 48 Your reference number: PRESCHOOL HEAVY DUTY FURN

Line	Item	Qty	Description	List	Price	Extended	Image
2	PP308	10	Calming Colors® A Place for Everyone Carpet for 20 Kids - 8" x 9'	\$379.00	\$360.05	\$3,600.50	
<p>Our cozy carpets in calming colors are an ideal place for kids to relax, enjoy storytime and more! The rich earth tones are a great alternative to traditional bold colors...plus, each comfortable carpet is soil-resistant, fade-resistant and has extra-roomy squares! Each includes a guide with activity suggestions.</p> <p>Out of stock--ship by 12/15/21.</p>							
4	LC249	10	All-In-One Kitchen	\$799.00	\$759.05	\$7,590.50	
<p>A microwave, a refrigerator, a hutch, a sink, a stove and an oven—in one space-saving unit! Hardwood kitchen has 4 pretend burners, real-turning knobs, plexiglas windows in the microwave and oven, and a super-realistic faucet. And there's plenty of space for play dishes and food, including a storage area below the sink. Play dishes and food sold separately. Unit measures 50"w x 15 1/4"d x 44"h.</p> <p>Out of stock--ship by 01/17/22.</p>							
6	JJ845	10	Butcher-Block Table and Chair Set	\$299.00	\$284.05	\$2,840.50	
<p>Our 3-piece, child-sized dinette is perfect for role-playing mealtimes, eating a snack or even expanding classroom work space. The solidly built wooden table has a wipe-clean butcher-block top and smooth, rounded edging that prevents snags. Simple assembly. Play dishes and food sold separately. Table measures 28"w x 21"h. Chairs have 12" seat heights.</p> <p>Out of stock--ship by 02/25/22.</p>							
9	DG511	160	Heavy-Duty Stacking Chair - 11 1/2"	\$67.99	\$64.59	\$10,334.40	
<p>Tough and comfortable classroom chairs—in a wide range of sizes to seat toddlers through teachers! Our natural-looking, stackable chairs feature solid polypropylene seats that are easy to clean, with ergonomically contoured backs that make them super-comfy. Plus, the extra-sturdy frames are made of indestructible steel that's sure to last through years and years of busy use—while the no-scuff nylon tips keep your floors looking like new! Measurements given are for seat heights. Lifetime warranty.</p> <p>Out of stock--ship by 12/31/21.</p>							

Line	Item	Qty	Description	List	Price	Extended	Image
11	DG517	20	Heavy-Duty Stacking Teacher's Chair - 17 1/2"	\$89.99	\$85.49	\$1,709.80	
			Tough and comfortable classroom chairs—in a wide range of sizes to seat toddlers through teachers! Our natural-looking, stackable chairs feature solid polypropylene seats that are easy to clean, with ergonomically contoured backs that make them super-comfy. Plus, the extra-sturdy frames are made of indestructible steel that's sure to last through years and years of busy use—while the no-scuff nylon tips keep your floors looking like new! Measurements given are for seat heights. Lifetime warranty. Out of stock--ship by 01/20/22.				
13	DG588	20	Heavy-Duty Adjustable Rectangular Table - 30" x 60" - Low	\$259.00	\$246.05	\$4,921.00	
			Our heavy-duty tables combine the timeless appeal of wood with the durability of laminate! Each table has kid-friendly details like rounded corners & vinyl edging, plus a thick 1 1/4" tabletop that wipes clean and resists scratches and stains. The super-sturdy steel legs even adjust to the perfect height...and come with tough nylon tips to protect classroom floors! Easy assembly. Chairs sold separately below. Lifetime warranty.				
14	DG244	10	Help-Yourself Heavy-Duty Bookstand - 3-Foot Wide	\$319.00	\$303.05	\$3,030.50	
			Our heavy-duty, space-saving center keeps books easy to see...and easy to reach! Four sturdy, staggered shelves provide neat, highly visible display space for lots of books...all at the perfect height for children to help themselves. Rugged laminate center features wipe-clean surfaces and rounded corners for safety. Center measures 36"w x 15"d x 30"h. Lifetime warranty.				
15	LM902	10	Double-Sided Write & Wipe Magnetic Room Divider	\$329.00	\$312.55	\$3,125.50	
			This incredibly convenient room divider has two write & wipe magnetic sides—for twice the hands-on learning! Giant, easy-rolling divider has 4 heavy-duty locking casters that hold the unit in place as you teach...or while kids write, draw and stick on magnetic pieces! Easy assembly. Divider measures 49"w x 39"h. Out of stock--ship by 11/16/21.				
17	LC820	10	Natural Accents Ocean Classroom Carpet - 4' x 6'	\$149.00	\$141.55	\$1,415.50	
			Add a natural element to any space...with plush carpets that look like the ocean floor! Perfect for learning centers, each soil-resistant nylon carpet is super-soft—providing a welcoming spot for children to sit, read and play.				
18	DG437	10	Heavy-Duty Space-Saver Writing Center	\$499.00	\$474.05	\$4,740.50	
			Our center gives children instant access to everything they need to start writing! Spacious enough for up to 2 students to work at once, our convenient center features a large tabletop with easy-clean laminate...plus handy shelves and cubbies to keep paper, pencils and other supplies right at children's fingertips! Durable center features rounded corners for safety. Assembly required. Chairs sold separately below. Center measures 39 1/2"w x 25 1/2"d x 38 1/4"h. Fits chairs 11 1/2"-13 1/2" high. Lifetime warranty.				
19	DG261	10	Heavy-Duty Holds Everything Storage Unit	\$449.00	\$426.55	\$4,265.50	
			Our laminate unit really does hold everything—from small letter blocks to extra-large board games! 3 open shelves and 4 big cubbies neatly display supplies and keep them within reach so kids can easily help themselves. You can even add our Clear-View Bins (sold separately below) to organize hard-to-store items! Unit measures 38"w x 15 1/4"d x 30"h. Lifetime warranty. Out of stock--ship by 12/20/21.				
21	LM114	10	Clear-View Bins - Set of 4	\$35.50	\$33.73	\$337.30	
			End the "What's inside?" guessing game with our Clear-View Bins. The bins are ideal for storing toys, manipulatives, supplies—you name it! Each bin measures 13 1/2" x 8" x 5" high.				

Line	Item	Qty	Description	List	Price	Extended	Image
22	LA949	10	Lakeshore Heavy-Duty Hardwood Easel	\$199.00	\$189.05	\$1,890.50	
<p>Our rugged hardwood easel was built to endure years of use! The heavy-duty easel features 2 painting surfaces made of durable write & wipe material—so when children aren't painting, the boards can be used for drawing with write & wipe markers! Sized just right for use with our Newsprint Easel Paper, the easel features 4 easel clips—plus paint trays that hold up to 12 paint cups and can be adjusted to 3 heights. Easel features no-slip leg tips. Easy assembly. Accessories sold separately below. Easel measures 24"w x 21 3/4"d x 47"h. Write & wipe surfaces measure 24".</p> <p>Out of stock--ship by 12/22/21.</p>							
24	LA719	10	Giant Clear-View Water Play Table	\$279.00	\$265.05	\$2,650.50	
<p>Our giant play table features a clear, unbreakable tub with a drain at one end—so when kids are done splashing and experimenting, you just turn the spigot and let the water out. Lightweight plastic tub comes in a no-rust aluminum stand with slip-resistant, rubber-tipped legs that keep the table secure, stable and at just the right height for kids! Easy assembly. Table measures 30"l x 18"w x 21 1/2"h. Tub measures 8 1/2" deep.</p>							
25	LA129	10	Top for Giant Clear-View Water Play Table	\$59.99	\$56.99	\$569.90	
<p>Perfect for covering our Giant Clear-View Water Play Table (sold separately) between play sessions. Made of tough plastic, the top measures 30 1/4" x 18 1/4".</p>							
26	LC739	20	Flex-Space Mobile Teacher Desk - Modern Maple	\$999.00	\$949.05	\$18,981.00	
<p>It's here—the versatile mobile desk teachers have been waiting for! The spacious desktop features a curved collaboration area that's perfect for working with kids one-on-one and an integrated wire management system to keep cords tucked away and tidy. Plus, it's made from rugged laminate on the top and underside—framed by a thick vinyl edgeband for lasting durability. There's even a locking, 3-drawer metal cabinet that's ideal for storing personal belongings, textbooks, files and more! Desk rolls easily on 6 locking casters. Assembly required. Desk measures 57"w x 24 1/2"d x 31"h. Lifetime warranty.</p>							
27	JJ987	10	Classic Birch Magnetic Write & Wipe Big Book Center	\$329.00	\$312.55	\$3,125.50	
<p>A storage unit, display stand and hands-on language center—all in one! This super-versatile unit has a partitioned storage space that lets children help themselves to their favorite books, a giant bookstand that holds books at just the right height...plus a magnetic write & wipe surface that's perfect for displaying important letters, vocabulary words and more! 6 easy-access storage slots hold tons of big books, and the fold-open display stand features safe, locking hinges. Sturdy wooden unit features easy-rolling casters. Simple assembly. Unit measures 23 5/8"w x 16 1/4"d x 37 1/2"h with bookstand upright. Lifetime warranty.</p>							
28	DG577	10	Heavy-Duty Adjustable Group Table - 48" x 72"	\$369.00	\$350.55	\$3,505.50	
<p>Our heavy-duty adjustable tables combine the timeless appeal of wood with the durability of laminate! The horseshoe-shaped tables allow teachers easy access to small groups. Each table has kid-friendly details like rounded corners & vinyl edging, plus a thick 1 1/4" tabletop that wipes clean and resists scratches and stains. The super-sturdy steel legs even adjust to the perfect height...and come with tough nylon tips to protect classroom floors! Easy assembly. Chairs sold separately below. Lifetime warranty.</p>							
29	DG242	30	Heavy-Duty Preschool Storage Unit	\$449.00	\$426.55	\$12,796.50	
<p>Convenient storage that's perfectly sized for your classroom! Our sturdy unit gives children easy access to tons of toys and classroom materials—with 5 spacious, divided compartments at just the right height for preschoolers. The rugged unit also features wipe-clean laminate surfaces, plus rounded corners with protective edgebands for safety. Unit measures 46 1/2"w x 15"d x 30"h. Lifetime warranty.</p> <p>Out of stock--ship by 11/15/21.</p>							

Subtotal: \$91,430.90
0.0% Tax: \$0.00
Freight Amount: \$0.00
Total: \$91,430.90

TOTAL DISCOUNT: \$4,812.16
TOTAL FREIGHT SAVING: \$14,436.46
TOTAL SAVINGS ON THIS ORDER: \$19,248.62

Customer no: 148933

Sold to:

Hastings Public Schools
1924 West A St.
Hastings NE 68901



Community Products LLC
PO Box 2
Ulster Park, NY 12487

Federal Tax ID# 14-1803009
CAGE code: 1M4E6
DUNS: 01-644-8412

Quote #: 18642
Quote date: 11/17/2021
Printed on: 11/17/2021
Terms of Sale: FOB Destination
Payment Terms: Net 30 Days

Ultimate destination:

Hastings Public Schools
1924 West A St.
Hastings NE 68901

Customer PO number:

Qty ordered	Item no.	Description	Tax	Unit price	Extended price
10	A627	Large Sand & Water Center Large Clear Pan	n	1,040.00	10,400.00
20	A801	Classroom Work Table 30"x60" Adjustable Leg for Table, Medium, 4pack	n	300.00	6,000.00
10	C233	Round Woodcrest Table 18" and Two Chairs 10"	n	455.00	4,550.00
10	C360	Woodcrest Kitchen (set of four)	n	1,340.00	13,400.00
40	F645	Fixed Shelf 4' x 32"	n	610.00	24,400.00
10	A835	Classroom Half Circle Table 64 Adjustable Leg for Table, Medium, 4pack	n	370.00	3,700.00
10	F686	Tote Shelf 3' x 32" Clear Deep Totes Clear Shallow Totes	n	670.00	6,700.00
10	F775	Library Rack	n	300.00	3,000.00
10	H500	Mini Art Island	n	675.00	6,750.00
160	J712	Woodcrest Chair 12"	n	117.00	18,720.00
20	J716	Woodcrest Chair 16"	n	186.00	3,720.00

Customer Service
Phone: 800-777-4244
Fax: 800-336-5948

Quote

This quote good until 02/16/2022

Customer no: 148933

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Hastings NE 68901



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Hastings Public Schools
1924 West A St.
Hastings NE 68901

Customer PO number:

Qty ordered	Item no.	Description	Tax	Unit price	Extended price
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Subtotal:	101,340.00
Freight:	0.00
Sales tax:	0.00
Total:	101,340.00
Paid:	0.00
Quote total: \$	101,340.00

Customer Service
Phone: 800-777-4244
Fax: 800-336-5948

Quote

This quote good until 02/16/2022

108 | Classroom

Quote #8253943

Tag	Qty	Supplier/Model #	Description	Unit Price	Extension
#1	1	Virco Inc #ECBKRAK5DF	Book Display Stand, Early Childhood series, double-sided, 4 shelves per side, 36 W x 16 D x 30 H. #1 Color: Color->Natural Birch (WOD622) 5015483	\$299.37	\$299.37
#3	1	Virco Inc #ECKTCNTR	Kitchen Center, Early Childhood series, wood, 5-n-1, 40 H x 48 W x 16 D. #3	\$660.20	\$660.20
#4	1	Virco Inc #RUGBL100140	Rug, blocks of fun pattern, 8 4 x 11 8. #4 Color: Color->1312 (1312) FF1312	\$975.12	\$975.12
#5	1	Virco Inc #48COOP72LO	Table, 4000 Series, Activity Table, Short Legs, 36" X 72" Cooperative X 1-1/8" High-Pressure Laminate Particleboard Top With Backing Sheet And T-Mold Edge Banding, 17"-25 " Adjustable Height, Tubular Steel Legs, Nylon-Base Swivel Glides. #5	\$352.07	\$352.07
#6	1	Virco Inc #AN18	Chair, Analogy(TM) Series, 4-Leg, Stackable, 18" Seat Height, Ergonomically Contoured Polypropylene Shell, Steel Frame, Nylon-Base Swivel Glides With Color-Accented Glide Sleeve #6	\$84.85	\$84.85
#7	16	Virco Inc #AN12	Chair, Analogy(TM) Series, 4-Leg, Stackable, 12" Seat Height, Ergonomically Contoured Polypropylene Shell, Steel Frame, Nylon-Base Swivel Glides With Color-Accented Glide Sleeve #7	\$65.03	\$1,040.48
#8	2	Virco Inc #483060LO	Table, 4000 Series, Activity Table, Short Legs, 30" X 60" X 1-1/8 " High-Pressure Laminate Particleboard Top With Backing Sheet And T-Mold Edge Banding, 17"-25" Adjustable Height, Tubular Steel Legs, Nylon-Base Swivel Glides. #8	\$179.03	\$358.06
#9	1	Virco Inc #T3050	Desk, Textameter Series, 1 T-Leg With Twin-Wheel Locking Nylon Casters And 1 Locking Box/File Pedestal With Twin-Wheel Locking Nylon Casters Attached To Underside Of Top, 30 "w X 50-1/4" X 28-3/4" H, 1-1/8" High-Pressure Laminate Particleboard Top With Two Round Hinged-Top Grommets And T-Mold Edge, Non-Locking Steel Center Drawer, Perforated Steel Modesty Panel. #9	\$1,453.52	\$1,453.52
#10	1	RFM Seating #160	Task Chair - Standard Black Air Mesh Seat - Black Mesh Back - Swivel Tilt Control With Seat Slider - Comfort Molded Foam Tractor Seat - Height Adjustable T Arms With Pads #10	\$351.74	\$351.74

108 I Classroom

Quote #8253943
r.3

Tag	Qty	Supplier/Model #	Description	Unit Price	Extension
#11	1	Virco Inc #ECCUB4836TT25	Storage Unit, Early Childhood Series, With 25 Assorted Trays, 36 H X 15 D X 48 L. #11 Color: Color->Natural Birch (WOD622) 5015471	\$738.52	\$738.52
#12	2	Virco Inc #ECCH12	Chair, Early Childhood series, hardwood, 12 seat. #12 Color: Color->Natural Birch (WOD622) 5015493	\$164.55	\$329.10
#13	1	Virco Inc #ECT30RLO	Table, Early Childhood series, hardwood, 30 round with 22 legs. #13 Color: Color->Natural Birch (WOD622) 5015495	\$231.97	\$231.97
#14	1	Virco Inc #ECSWT4617T	Sand/Water Table, Early Childhood series, sensory, with top, 46 W x 17 D x 24 H. #14 Color: Color->Natural Birch (WOD622) 5015437	\$414.37	\$414.37
#16	1	Virco Inc #ARTCNTR	Art Center, Early Childhood series, four angled hardboard surfaces, double-sided, 48H x 50W x 16D. #16 Color: Color->Natural Birch (WOD622) 5015476	\$644.35	\$644.35
#17	4	Virco Inc #ECCUB304818	Storage Unit, Early Childhood Series, Extra-Deep Storage, Pegboard Back, Casters, 30h X 48w X 18d. #17	\$412.38	\$1,649.52
#32	1	Carpets For Kids #6701-8253943	SEQUENTIAL SEATING RUG - 4X6 #32	\$182.00	\$182.00
					\$9,765.24

\$9,765.24 for each classroom
X 10 classrooms
\$97,652.40

INCENTIVE FOR EARLY NOTIFICATION OF INTENT TO RESIGN/RETIRE

Non administrative certified employees who submit a letter of intent to resign or retire at the end of the school year, by the third Friday in December, will receive a \$500 stipend to be paid on or before the employee's final payroll. This will allow the District an opportunity to begin the hiring process earlier to find the best candidates for open positions.

The following conditions must be met to qualify:

1. Currently at least a .50 FTE employee
2. Complete the entire school year before leaving the District.

An employee is NOT eligible if:

1. Currently receiving long-term disability benefits.
2. On administrative leave.
3. Employment is terminated by the District.

In order to qualify, a non administrative certified staff member must submit a letter of resignation/retirement to HR by the 3rd Friday in December. The resignation/retirement must also be accepted and approved by the Board of Education to qualify for the incentive.

Approved _____

HASTINGS PUBLIC SCHOOLS



**HASTINGS
PUBLIC SCHOOLS**

Assuring the essential. Expanding the possible.

HUMAN RESOURCES OFFICE

Memo

To: Substitute Teaching Staff
From: David Essink, Director of Human Resources
Date: December 14, 2021
Re: Substitute Teaching Incentive

Substitute Teaching Incentive

Effective January 10, 2022, Hastings Public Schools will implement a 75% incentive goal for substitute teachers each pay period. If a substitute teacher works for HPS at least 75% of the days during a pay period, the sub will be paid an additional \$200 for that pay period.

Pay Period	Possible Days	75% of days
Jan 10 - Feb 9	22	16.5
Feb 10 – Mar 9	18	13.5
Mar 14 – Apr 8	20	15
Apr 11 – May 9	19	14.25
May 10 – May 19	8	6

If you have any questions, please don't hesitate to contact Human Resources at 402-461-7502.

PERSONNEL

Certificated Staff Resignation – Mark Anderson, Mara Balthazar, Emily Brooks, Mackenzie Daniels, Deanna Dirks, Faye Freisen, Carolyn Goetz, Linda Klamm, Sherill McCune, Joyce Sadd, Roger Sunderman

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

Mark Anderson retiring from his Skilled and Technical Science Teacher position at Senior High effective the end of the 2021-2022 school year.

Mara Balthazar resigning from her Grade 2 Teacher position at Hawthorne effective the end of the 2021-2022 school year.

Emily Brooks resigning from her 0.5 FTE Math Teacher position at Senior High effective the end of the 2021-2022 school year.

Mackenzie Daniels resigning from her Special Education Teacher position at Middle School effective the end of the 2021-2022 school year.

Deanna Dirks retiring from her Reading Teacher position at Middle School effective the end of the 2021-2022 school year.

Faye Freisen retiring from her Library/Media Specialist position at Senior High effective the end of the 2021-2022 school year.

Carolyn Goetz retiring from her Speech Language Pathologist position at Hawthorne effective the end of the 2021-2022 school year.

Linda Klamm retiring from her Math Teacher position at Middle School effective the end of the 2021-2022 school year.

Sherill McCune retiring from her Special Education Teacher position at Hawthorne effective the end of the 2021-2022 school year.

Joyce Sadd resigning from her Business Teacher position at High School effective the end of the 2021-2022 school year.

Roger Sunderman retiring from his Social Science Teacher position at Senior High effective the end of the 2021-2022 school year.

Extra Standard Resignations – Michael Mankin, Bailey Johnson, Roger Sunderman

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

Michael Mankin from 1/3 SH Assistant Track position effective immediately.

Bailey Johnson from MS Head Girls Track effective immediately.

Roger Sunderman from SH Head Boys Tennis and SH Head Girls Tennis effective the end of the 2021-2022 school year.

Extra Standard Transfer – Cody Jackson

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

Cody Jackson from 2/3 SH Assistant Track to SH Assistant Track at High School to replace Michael Mankin who resigned. Mr. Jackson will be paid the HS Assistant Track stipend of \$2492.00 at Category II, Level 1, with adjustment to prior district experience, according to the 2021-2022 extra standard salary schedule.

Classified Staff Releases/Resignations/Retirements – Marla Biggs, Elizabeth Heizer, Heather Hemmelman, Arielle Kimminau, Payton Osborne, Kalee Reams, Chanda Schroyer, Debbie Svoboda

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

Marla Biggs retired from her office paraeducator position at Watson effective December 17, 2021.

Elizabeth Heizer resigned from her office paraeducator position at Hawthorne effective December 6, 2021.

Heather Hemmelman resigned from her SPED Skills 3 paraeducator position at Watson effective November 12, 2021.

Arielle Kimminau resigned from her SEBL paraeducator position at Watson effective November 10, 2021.

Payton Osborne resigned from her EL paraeducator position at Hawthorne effective November 17, 2021.

Kalee Reams resigned from her SEBL paraeducator position at Hawthorne effective December 17, 2021.

Chanda Schroyer resigned from her School Nurse position at High School effective December 17, 2021.

Debbie Svoboda retired from her Custodian position at Senior High effective December 24, 2021.

Classified Staff Appointments – Michael Lemberg, Sonja Pearson, Becky Peterson

The administration recommends the following Classified appointment(s):

Michael Lemberg to Evening Custodian position at High School to replace Debbie Svoboda who retired. Mr. Lemberg will be paid the starting wage for Evening Custodian according to the 2021-2022 classified salary schedule, with adjustment for education and/or prior experience. Information about Mr. Lemberg is attached.

Sonja Pearson to Special Education Skills 3 Paraeducator position at Watson to replace Heather Hemmelman who resigned. Ms. Pearson will be paid the starting wage for Special Education Skills Paraeducator according to the 2021-2022 classified salary schedule, with adjustment for education and/or prior experience. Information about Ms. Pearson is attached.

Becky Peterson to 0.5 FTE Office Paraeducator position at Hawthorne to replace Elizabeth Heizer who resigned. Ms. Peterson will be paid the starting wage for Office Paraeducator according to the 2021-2022 classified salary schedule, with adjustment for education and/or prior experience. Information about Ms. Peterson is attached.

Gifts

Amount

- | | |
|---|-----------|
| 1. Adam & Katie Saenzpardo donated money to cover the rental fee of French Memorial Chapel to host the Alcott Elementary holiday concert. | \$ 115.00 |
| 2. Brittany Rutt donated money to Longfellow students for selecting books during the Book Fair. | \$ 100.00 |

Total gifts:
\$ 215.00