



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

Regular Board Meeting

Monday, December 12, 2022 @ 6:30 PM Central

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

1. CALL TO ORDER - Jim Boeve -

2. Roll Call -

3. Pledge Allegiance to the Flag -

4. ANNOUNCEMENT - Jim Boeve -

5. RECURRENT - Jim Boeve -

5.1. Minutes of Previous Meeting(s) -

5.2. Payment of Expenditures -

6. ADMINISTRATIVE REPORT - Jim Boeve -

7. RECEIVE CORRESPONDENCE - Jim Boeve -

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

9. Audit Report - Jeff Schneider -

10. SUPERINTENDENT'S REPORT - Jeff Schneider -

11. Return to Learn Plan update - Jeff Schneider -

12. Committee on American Civics Update - Lawrence Tunks -

13. Update on Safe2Help hotline - Trent Kelly & Tom Szlanda -

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

15. SPECIAL BOARD FUNCTIONS - Jim Boeve -

15.1. Approve revised policy 203.01 regarding Board of Education reorganizational meeting -
Jeff Schneider -

15.2. Approve Hastings College Internship - Jeff Schneider -

16. Executive Session - Jim Boeve -

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

18. SPECIAL BOARD FUNCTIONS - Jim Boeve -

18.1. Approve bid for the sale of the property at 1924 West A Street - Jeff Schneider & Trent
Kelly -

18.2. Approve Classified Handbook Appendix A Revision - Jeff Schneider -

18.3. CONSENT AGENDA - Dr. Thomas Szlanda -

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

20. DATES OF FUTURE BOARD MEETINGS - Jim Boeve -

21. MEDIA SPOKESPERSON - Jim Boeve -

22. 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.

GENERAL FUND 11-22

Check Number	Date	Payee	Amount
137235	10/27/2022	A.R.M. PROPERTIES, LLC	\$2,800.00
137236	11/7/2022	ACCESS ELEVATOR & LIFTS, INC.	\$41,748.00
137237	11/7/2022	ADAMS, ANDREW LO	\$517.80
137238	11/7/2022	ALLENS B & R #32	\$560.86
137204	10/21/2022	ALLO COMMUNICATIONS	\$6,957.48
137239	11/7/2022	ALPHA REHABILITATION, PC	\$474.30
137205	10/21/2022	APPLE, INC	\$1,098.00
137240	11/7/2022	ARBOR SCIENTIFIC	\$119.93
137241	11/7/2022	ARMSTRONG, SEAN	\$27.40
137242	11/7/2022	ARNOLD MOTOR COMPANY	\$85.56
137243	11/7/2022	BEATTY, JESSICA MARIE	\$14.00
137244	11/7/2022	BELIKOVA-ERICKSON, IRINA LO	\$468.46
137245	11/7/2022	BENSCOTER, COURTNEY L	\$61.52
137246	11/7/2022	BIALAS, JILLEA	\$14.00
137247	11/7/2022	BIG G ACE	\$347.71
137248	11/7/2022	BLAKE, MELISSA MO	\$72.50
137249	11/7/2022	BLUUM USA, INC	\$255.00
ACH	11/14/2022	BOK FINANCIAL	\$233,250.00
137250	11/7/2022	BOUND TO STAY BOUND BOOKS	\$596.83
137251	11/7/2022	BOYS TOWN PRESS	\$130.85
137252	11/7/2022	BRANT, CHARLA AL	\$264.50
137253	11/7/2022	BUDERUS, MANDY	\$17.02
137254	11/7/2022	BUMGARDNER, KAMERON L	\$14.00
137255	11/7/2022	C4 OPERATIONS, LLC	\$732.00
137256	11/7/2022	CALDERON-ALDABA, MANUELA	\$14.00
137206	10/21/2022	CAMBIAN LEARNING, INC.	\$295.50
137257	11/7/2022	CAPITAL ONE TRADE CREDIT	\$39.99
137258	11/7/2022	CARLSON, MICHELLE	\$2,659.00
137259	11/7/2022	CARPENTER PAPER CO	\$34.94
137260	11/7/2022	CASA	\$33.25
137261	11/7/2022	CENTRAL COMMUNITY COLLEGE - HA	\$29,336.00
137262	11/7/2022	CENTRAL NEBRASKA BOBCAT	\$318.76
137263	11/7/2022	CENTRAL NEBRASKA EQUIPMENT	\$857.20
137264	11/7/2022	CHILDREN'S HOSPITAL MEDICAL CENTER	\$350.00
137265	11/7/2022	COMPUTER HARDWARE, INC	\$2,254.91
ACH	10/27/2022	COMPUTER SHARE (WF)	\$700.00
ACH	11/14/2022	COMPUTER SHARE (WF)	\$6,296.82
137266	11/7/2022	CONDITIONED AIR MECHANICALS	\$3,794.00
137267	11/7/2022	CONSOLIDATED CONCRETE CO.	\$15,243.14
137268	11/7/2022	CORNHUSKER PRESS	\$3,129.35
137207	10/21/2022	CPI/COOPERATIVE PRODUCERS, INC	\$15,517.61
137269	11/7/2022	CREATIVE SITES	\$141,277.00
137270	11/7/2022	CULLIGAN OF HASTINGS	\$643.00

GENERAL FUND 11-22

137271	11/7/2022	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$1,591.84
137272	11/7/2022	DICKERSON, ANN	\$35.00
137273	11/7/2022	DIETZE MUSIC	\$108.00
137274	11/7/2022	DUTTON-LAINSON	\$1,271.32
137275	11/7/2022	EAGLE BUILDING SERVICES, LLC	\$21,095.36
137276	11/7/2022	EAKES OFFICE SOLUTIONS	\$1,861.14
137277	11/7/2022	EARL MAY SEED & NURSERY L.C.	\$179.94
137278	11/7/2022	ECHO ELECTRIC SUPPLY	\$682.45
137232	10/21/2022	ED SERV UNIT 9	\$175.00
137208	10/21/2022	ED SERV UNIT 9	\$18.00
137279	11/7/2022	EDUPOINT EDUCATIONAL SYSTEMS	\$4,196.00
137280	11/7/2022	EGAN SUPPLY COMPANY	\$1,826.38
137281	11/7/2022	EILEENS COLOSSAL COOKIES, INC.	\$294.25
137282	11/7/2022	ELECTRONIC SYSTEMS, INC.	\$1,383.45
137283	11/7/2022	ELLIS, SYDNEY	\$30.00
137284	11/7/2022	ENGEL, JENNIFER WA	\$7.00
137285	11/7/2022	EXCEL APPRAISAL SOLUTIONS	\$3,800.00
137286	11/7/2022	FAMILY MEDICAL CENTER	\$138.00
137287	11/7/2022	FARIS, TIMOTHY HMS	\$22.40
137288	11/7/2022	FIELDER, MONICA	\$34.00
137289	11/7/2022	FLEETPRIDE	\$474.24
137290	11/7/2022	FOLLETT SCHOOL SOLUTIONS, INC.	\$708.80
137291	11/7/2022	FRECKLED COLOR PUBLISHING	\$80.00
137209	10/21/2022	FULL COMPASS SYSTEMS, LTD	\$12,945.08
137292	11/7/2022	GARWOOD, KANDACE L	\$193.75
137293	11/7/2022	GILMORE, STEPHENA J	\$39.34
137294	11/7/2022	GLORE, CHRISTINA	\$14.00
137295	11/7/2022	GONZALES LEGON, DANIA A	\$221.00
137296	11/7/2022	GONZALEZ GUERRERO, YAITE	\$14.00
137297	11/7/2022	GRACES LOCKSMITH SERVICE	\$85.00
137298	11/7/2022	GRAHAM TIRE - GI	\$80.00
137210	10/21/2022	GREATER NE SCHOOLS ASSN.	\$4,250.00
137299	11/7/2022	GUNN, LAUREN LO	\$325.06
137300	11/7/2022	GUZMAN, KELIN	\$119.00
137301	11/7/2022	HARTWIG, LORI	\$13.75
137302	11/7/2022	HASTINGS EARLY CHILD DEVELOPMENT	\$1,348.25
137303	11/7/2022	HASTINGS OUTDOOR POWER, LLC	\$75.00
137304	11/7/2022	HASTINGS PUBLIC SCHOOLS	\$75.00
137305	11/7/2022	HASTINGS PUBLIC SCHOOLS FOUNDATION	\$1,425.00
137211	10/21/2022	HASTINGS TRIBUNE	\$1,038.93
137212	10/21/2022	HASTINGS UTILITIES	\$69,873.35
137213	10/21/2022	HAUSER, JOHN W	\$197.70
137214	10/21/2022	HEARTLAND BUSINESS SYSTEMS, LLC	\$1,620.00
137306	11/7/2022	HENRY, LAUREN	\$42.48

GENERAL FUND 11-22

137307	11/7/2022	HERMAN, ART	\$24.06
137308	11/7/2022	HERRERA, GABRIELA	\$14.00
137309	11/7/2022	HILLYARD/ DES MOINES	\$344.42
137215	10/21/2022	HOMETOWN LEASING	\$10,884.13
137310	11/7/2022	HOPPE, JILL MS	\$21.14
137311	11/7/2022	HOWARD'S GLASS	\$2,428.72
137312	11/7/2022	IDEAL ELECTRIC CO	\$826.00
137313	11/7/2022	IMPLEMENTATION CONSULTING GROUP, LLC	\$16,500.00
137314	11/7/2022	INGRAM LIBRARY SERVICES	\$612.11
137315	11/7/2022	INNOVATIONS ASSOCIATES, LLC	\$155.00
137216	10/21/2022	INNOVATIVE OFFICE SOLUTIONS	\$6,199.82
137316	11/7/2022	INTEGRATED SECURITY SOLUTIONS	\$349.00
137317	11/7/2022	ISLAND SUPPLY WELDING	\$1,472.60
137318	11/7/2022	J W PEPPER & SONS INC.	\$87.99
137319	11/7/2022	J.J. KELLER & ASSOCIATES	\$544.65
137320	11/7/2022	JACOBUS, ADAM	\$109.81
137321	11/7/2022	JAURIGUI-PINA, BRENDA E.	\$85.00
137322	11/7/2022	JERRY SPADY CHEVROLET, GMC, CADILLAC	\$1,378.64
137323	11/7/2022	JOHNSON HARDWARE COMPANY	\$119.00
137324	11/7/2022	JOHNSON, KAYLA MO	\$69.38
137217	10/21/2022	JULIAN, THERESA AD	\$168.75
137325	11/7/2022	JUNKER, ERICKA	\$126.00
137326	11/7/2022	KEELE, WENDY MO	\$382.60
137327	11/7/2022	KERR, MICHELLE MS	\$17.98
137328	11/7/2022	KIDS AND DREAMS	\$75.00
137329	11/7/2022	KIETZMANN, KAITLIN	\$14.00
137330	11/7/2022	KIMLE, MICHELLE MS	\$81.88
137331	11/7/2022	LABEL IT INC. / POLYLABEL.COM	\$415.00
137218	10/21/2022	LIBRARY JOURNALS, LLC	\$95.99
137332	11/7/2022	LIFEHOUSE CHURCH	\$800.00
137333	11/7/2022	LITTLE CAESARS - HASTINGS	\$20.25
137334	11/7/2022	LUFKIN, CHARLY	\$14.00
ACH	10/27/2022	LUNCHTIME SOLUTIONS, INC	\$335,858.76
137335	11/7/2022	LYNDSEY'S BUILDING BLOCKS DAYCARE	\$840.00
137336	11/7/2022	MARTINEZ, PEARLISA	\$600.00
137337	11/7/2022	MAU, SHELLY HS	\$57.88
137338	11/7/2022	MAXIM HEALTHCARE SERVICES, INC.	\$8,382.74
137339	11/7/2022	MCGRAW- HILL SCHOOL ED HOLDINGS, LLC	\$7,334.19
137340	11/7/2022	MCMASTER, BRIANNA	\$1,850.00
137341	11/7/2022	MENARDS	\$2,390.54
137219	10/21/2022	MIDWEST RESTURANT SUPPLY	\$2,696.20
137342	11/7/2022	MILES, DEBORAH D MS	\$19.55
137343	11/7/2022	MORAN, HANNAH	\$12.86
137344	11/7/2022	MOSAIC-	\$3,816.00

GENERAL FUND 11-22

137220	10/21/2022	MURPHY MUSIC PRESS	\$254.75
137345	11/7/2022	NAPA AUTO PARTS	\$4,082.03
137221	10/21/2022	NASCO	\$238.40
137346	11/7/2022	NCS PEARSON, INC	\$246.78
137347	11/7/2022	NE COUNCIL OF SCHOOL ADMIN	\$4,490.00
137348	11/7/2022	NEBRASKA SCIENTIFIC	\$271.94
137349	11/7/2022	NORTHWEST ELECTRIC, LLC	\$45.10
137350	11/7/2022	NUTRIEN AG SOLUTIONS	\$56.43
137222	10/21/2022	O'REILLY AUTO PARTS	\$116.04
137223	10/21/2022	OMAHA WORLD HEARLD	\$847.00
137224	10/21/2022	OMAHA WORLD HERALD	\$108.35
137351	11/7/2022	OSWALD, AARON MS	\$74.98
137352	11/7/2022	OTC BRANDS, INC.	\$540.30
137353	11/7/2022	PASTIME LANES	\$1,384.00
137354	11/7/2022	PATSIOS, BREANNA L MS	\$61.04
137355	11/7/2022	PAULSON, MACKENZIE	\$84.00
137225	10/21/2022	PAYFLEX SYSTEMS USA INC	\$600.95
137356	11/7/2022	PEREDA-CARREON, ROSALINDA	\$51.00
137357	11/7/2022	PERSPECTIVES PROFESSIONAL COUNSELING	\$3,200.00
137358	11/7/2022	PFEIFER, SHELLI M MS	\$17.38
137359	11/7/2022	PHYS THERAPY & SPORT REHAB	\$13,377.50
137360	11/7/2022	PILE, HOPE	\$336.00
137226	10/21/2022	PINE COVE CONSULTING, LLC	\$106,724.45
137361	11/7/2022	PLATTE VALLEY COMMUNICATIONS	\$42.00
137362	11/7/2022	POOH CORNER WEST	\$2,406.00
137363	11/7/2022	PYRAMID SCHOOL PRODUCTS	\$1,909.62
137364	11/7/2022	QUIZNOS SUB	\$337.30
137365	11/7/2022	RAUN RUTH LO	\$175.00
137366	11/7/2022	REDINGER, KAROL ANN	\$14.00
137367	11/7/2022	RIVERSIDE ASSESSMENTS, LLC	\$11,421.00
137368	11/7/2022	ROBINSON, KERRA M	\$78.78
137369	11/7/2022	ROMERO, JASMIN	\$14.00
137370	11/7/2022	RUMMEL, MIRANDA M	\$35.00
137371	11/7/2022	RUSS'S IGA	\$860.43
137372	11/7/2022	RUTTEN, PAULA	\$236.00
137373	11/7/2022	RUTTS HEATING & AIR CONDITIONING INC	\$1,850.67
137374	11/7/2022	SAPP BROS PETRO GRAND ISLAND	\$1,285.00
137375	11/7/2022	SCHNEIDER, ABBY AL	\$31.98
137376	11/7/2022	SCHNEIDER, JEFF AD	\$387.50
137377	11/7/2022	SCHOLASTIC, INC -	\$329.67
137378	11/7/2022	SCHOOL OUTFITTERS	\$719.61
137379	11/7/2022	SCHOOL PULSE, INC	\$3,905.30
137380	11/7/2022	SCHOOL SPECIALTY	\$507.57
137381	11/7/2022	SCHULER, PAIGE	\$14.00

GENERAL FUND 11-22

137382	11/7/2022	SHERWIN-WILLIAMS CO	\$103.32
137383	11/7/2022	SHIRT SHACK- HASTINGS	\$3,674.06
137384	11/7/2022	SHRIVER, SHARON A.	\$1,380.00
137227	10/21/2022	SMALL TOWN FAMOUS-	\$1,531.08
137385	11/7/2022	SMITH, HEIDI HHS	\$48.84
137386	11/7/2022	SOUTHWORTH, PAULA D.	\$2,556.13
137387	11/7/2022	STAMPS & MORE	\$1,496.00
137388	11/7/2022	STANTON'S SHEET MUSIC, INC	\$365.86
137389	11/7/2022	STAPLES ADVANTAGE	\$413.28
137390	11/7/2022	STARFALL	\$355.00
137409	11/4/2022	STATE OF NEBRASKA	\$135.00
137391	11/7/2022	STOKELY, KELSEY MO	\$23.75
137392	11/7/2022	STRAATMANN, STONEY	\$1,247.00
137393	11/7/2022	SUNBELT RENTALS	\$87.71
137394	11/7/2022	SWAYZE, AMY HHS	\$38.19
137228	10/21/2022	SYNCB/AMAZON	\$28,503.42
137395	11/7/2022	THE ARCHWAY	\$260.00
137396	11/7/2022	THE HOME DEPOT PRO	\$717.28
137397	11/7/2022	THE MANDT SYSTEM, INC	\$2,249.00
137398	11/7/2022	THE SCARECROW PUMPKIN PATCH	\$41.00
137399	11/7/2022	TILLOTSON ENTERPRISES, INC	\$8,000.00
137400	11/7/2022	TK ELEVATOR CORPORATION	\$3,006.25
137401	11/7/2022	TUNKS, LAWRENCE AD	\$328.75
ACH	10/11/2022	TRUCK CENTER CO	\$168,750.00
137402	11/7/2022	TYLER TECHNOLOGIES INC	\$44,435.40
137229	10/21/2022	US BANK	\$15,365.60
137403	11/7/2022	VERIZON WIRELESS	\$1,124.81
137230	10/21/2022	VERIZON WIRELESS	\$60.08
137404	11/7/2022	VIAERO WIRELESS	\$291.90
137405	11/7/2022	W.G. PAULEY LUMBER COMPANY	\$7,699.08
137406	11/7/2022	WADKINS KIMBERLY MS	\$140.00
137407	11/7/2022	WATTIER, JAIME	\$575.00
137408	11/7/2022	WITTE, LYNDSEY	\$258.65
137231	10/21/2022	YMCA	\$7,373.70
			\$1,522,130.08

ACTIVITY FUND 11-22

Check Number	Date	Payee	Amount
13206	10/20/2022	ALCOTT ELEMENTARY SCHOOL	\$500.00
13234	10/26/2022	ALLENS B & R #32	\$92.05
13207	10/20/2022	ARCHERY SOLUTIONS	\$100.00
13208	10/20/2022	ARMSTRONG, ALANNA	\$50.00
13209	10/20/2022	ASPEN, ROGER	\$120.00
13210	10/20/2022	AWARDS UNLIMITED, INC	\$599.75
13157	10/13/2022	BARTUNEK, JADE	\$115.58
13235	10/26/2022	BIERE, DIANE MS	\$511.99
13236	10/26/2022	BIG G ACE	\$586.18
13158	10/13/2022	BLUM, SARA	\$65.00
13237	10/26/2022	BREAULT, NANCY	\$78.75
13238	10/26/2022	BREI, CAMERON	\$120.00
13159	10/13/2022	BREI, CAMERON	\$120.00
13160	10/13/2022	BROOKS, BRUCE	\$165.00
13211	10/20/2022	BUTLER, JAMES	\$4,014.00
13212	10/20/2022	CANADA, SARAH AL	\$487.66
13239	10/26/2022	CASH-WA DISTRIBUTING	\$334.05
13161	10/13/2022	CASH-WA DISTRIBUTING	\$266.05
13275	11/3/2022	CHRISTY, RICHARD WA	\$23.68
13240	10/26/2022	CHRISTY, RICHARD WA	\$509.64
13213	10/20/2022	CITY OF HASTINGS_15870	\$1,300.00
13162	10/13/2022	COMPETITIVE EDGE	\$1,003.00
13163	10/13/2022	COMPLETE WEDDINGS & EVENTS	\$400.00
13276	11/3/2022	CONRAD, ASHLEY	\$30.00
13241	10/26/2022	DOUGLAS, ELLE	\$58.50
13214	10/20/2022	DUFF, JEREMY	\$240.00
13164	10/13/2022	DUFF, JEREMY	\$120.00
13242	10/26/2022	EILEENS COLOSSAL COOKIES, INC.	\$9.50
13165	10/13/2022	EMAL, COLBY	\$120.00
13277	11/3/2022	FOSTER, LYNNETTE	\$992.00
13166	10/13/2022	GILLESPIE, CHAD	\$120.00
13167	10/13/2022	GILLESPIE, CODY	\$120.00
13278	11/3/2022	GINW HIGH SCHOOL	\$50.00
13168	10/13/2022	GRAND ISLAND PARKS AND REC	\$380.00
13243	10/26/2022	GRAND ISLAND SENIOR HIGH	\$40.00
13169	10/13/2022	GUESWELL, MARK	\$121.39
13170	10/13/2022	HAUSER, JOHN W	\$115.68
13171	10/13/2022	HENRY-PERLICH, KELYN	\$18.00
13244	10/26/2022	HOLLISTER, DOUG	\$645.00
13245	10/26/2022	HOLLISTER, SHARON L.	\$270.00
13215	10/20/2022	JAMES, BAILEY	\$165.00
13172	10/13/2022	JIMMY JOHNS - HASTINGS	\$1,380.14

ACTIVITY FUND 11-22

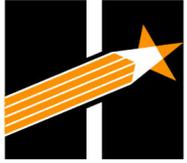
13246	10/26/2022	JOHNSEN, MOLLY	\$344.25
13173	10/13/2022	JOHNSEN, MOLLY	\$60.97
13279	11/3/2022	JOLYN TEAM ORDERS	\$25.00
13247	10/26/2022	JOSTENS	\$1,708.00
13216	10/20/2022	KARNES CITY WIDE RENTALS	\$450.00
13174	10/13/2022	KILE JR., LEROY L.	\$360.00
13175	10/13/2022	KILE, BLAYNE	\$360.00
13248	10/26/2022	KIMLE, MICHELLE MS	\$195.78
13249	10/26/2022	KLAMM, LINDA MS	\$112.50
13250	10/26/2022	KLAMM, RICHARD W. JR.	\$135.00
13251	10/26/2022	KLEIN, BENJAMIN W.	\$125.00
13252	10/26/2022	KOEHLER, ROGER	\$125.00
13176	10/13/2022	KULLY PIPE & STEEL CO	\$2,100.14
13253	10/26/2022	LANGIN, JAMES P.	\$65.00
13217	10/20/2022	LANGIN, JAMES P.	\$60.00
13254	10/26/2022	LAUX, GABRIELLE	\$120.00
13177	10/13/2022	LAUX, GABRIELLE	\$600.00
13255	10/26/2022	LINDBLAD, BRAD	\$120.00
13218	10/20/2022	LINDBLAD, BRAD	\$120.00
13219	10/20/2022	LINDBLAD, BRENT	\$60.00
13256	10/26/2022	MARTIN, ROSS	\$125.00
13178	10/13/2022	MARTIN, RYAN	\$120.00
13257	10/26/2022	MAU, SHELLY HS	\$36.00
13179	10/13/2022	MENARDS	\$20.97
13180	10/13/2022	MISKO SPORTS INC	\$813.94
13220	10/20/2022	MOORE MUSIC COMPANY	\$1,104.00
13221	10/20/2022	MOORE, JEFFREY	\$125.00
13258	10/26/2022	MOORE, LANCE	\$125.00
13181	10/13/2022	MZOOKA, LLC	\$2,703.40
13182	10/13/2022	NASC MEMBERSHIP COORDINATOR	\$1,525.00
13183	10/13/2022	NEBRASKA SPORTS	\$12,840.96
13184	10/13/2022	NHSPA	\$192.00
13259	10/26/2022	NICHOLS, DALLAS	\$261.00
13260	10/26/2022	NORDBY, SHAWN	\$435.00
13185	10/13/2022	O'REILLY AUTO PARTS	\$249.07
13186	10/13/2022	OMAHA SYMPHONY	\$315.00
13261	10/26/2022	PARR, LAURIE AL	\$130.63
13222	10/20/2022	PAXTON, ARLAN	\$125.00
13262	10/26/2022	PEPSI OF HASTINGS -	\$480.98
13223	10/20/2022	PEPSI OF HASTINGS -	\$22.81
13187	10/13/2022	PEPSI OF HASTINGS -	\$856.95
13188	10/13/2022	PHILLIPSBURG HIGH SCHOOL	\$70.00
13280	11/3/2022	POSITIVE PROMOTIONS	\$113.65

ACTIVITY FUND 11-22

13281	11/3/2022	QUALITY EVENT RENTALS	\$1,177.00
13263	10/26/2022	REYNOLDS, JEANNE	\$492.75
13189	10/13/2022	RUPP, CRAIG	\$120.00
13282	11/3/2022	RUSS'S IGA	\$99.36
13264	10/26/2022	RUSS'S IGA	\$1,311.43
13265	10/26/2022	SAMUELSON, JAKE	\$125.00
13266	10/26/2022	SAYLER SCREENPRINTING	\$415.00
13190	10/13/2022	SCHACHER, SHELBY	\$140.00
13224	10/20/2022	SCHARDT, RUBY	\$77.02
13191	10/13/2022	SCHMITZ, TROY R	\$120.00
13192	10/13/2022	SCHNIETZLER, JULIE	\$165.00
13193	10/13/2022	SCHROEDER, JANESSA	\$120.00
13267	10/26/2022	SCHROEDER, JARED	\$125.00
13194	10/13/2022	SCHULDt, DANIEL	\$140.00
13268	10/26/2022	SCHWINN, DANIELLE	\$75.00
13225	10/20/2022	SHIFFLET, LANCE	\$125.00
13269	10/26/2022	SHIRT SHACK- HASTINGS	\$1,683.75
13226	10/20/2022	SHIRT SHACK- HASTINGS	\$747.00
13195	10/13/2022	SHIRT SHACK- HASTINGS	\$307.00
13196	10/13/2022	SHOEMAKER, EDWIN CHARLES	\$243.35
13227	10/20/2022	SINES, KARLIE	\$165.00
13270	10/26/2022	SMALL TOWN FAMOUS-	\$467.48
13271	10/26/2022	SMITH, HAL III	\$22.50
13283	11/3/2022	SOS PORTABLE TOILETS	\$650.00
13197	10/13/2022	SOS PORTABLE TOILETS	\$215.00
13198	10/13/2022	SOUTH CENTRAL EMS, LLC	\$2,850.00
13272	10/26/2022	ST CECILIAS SCHOOL	\$80.00
13273	10/26/2022	ST JOHN, LISA	\$120.00
13199	10/13/2022	STICKELS, TROY	\$65.00
13228	10/20/2022	STUEHRENBERG, DUSTIN	\$60.00
13229	10/20/2022	SYNCB/AMAZON	\$1,143.56
13284	11/3/2022	TENNIS COURT SUPPLY	\$1,111.03
13285	11/3/2022	THE ARCHWAY	\$255.00
13274	10/26/2022	THE SCARECROW PUMPKIN PATCH	\$260.00
13200	10/13/2022	TORRES, JOSHUA	\$93.93
13230	10/20/2022	US BANK	\$4,015.24
13201	10/13/2022	US BANK	\$6,341.72
13286	11/3/2022	UTECHT, JOANNA P	\$171.98
13231	10/20/2022	VOLZKE, EVAN	\$120.00
13287	11/3/2022	VORDERSTRASSE DEBRA MO	\$450.81
13202	10/13/2022	W.G. PAULEY LUMBER COMPANY	\$368.35
13203	10/13/2022	WASHINGTON, KENT	\$120.00
13204	10/13/2022	WENGER CORPORATION	\$212.40

ACTIVITY FUND 11-22

13232	10/20/2022	WILLIAMS, ERIKA D	\$38.34
13233	10/20/2022	WILLIAMS, MITCH	\$125.00
13205	10/13/2022	WORLD'S FINEST CHOCOLATE	\$1,056.00
13288	11/3/2022	WYHE'S CHOICE FUNDRAISING	\$406.00
			\$75,388.59



HASTINGS
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Hastings Public Schools Regular Board Meeting Minutes

November 14, 2022 6:30 PM

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

The meeting was advertised in the Hastings Tribune on Wednesday, November 9, 2022

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

1. CALL TO ORDER - Jim Boeve

President Boeve called the meeting to order.

2. Roll Call

Board Member Laura Schneider was excused.

Others in attendance: Jeff Schneider, Superintendent of Schools; Denise Behrends, Secretary to the Superintendent; Trent Kelly, Director of Technology and Operations; Dr. Tom Szlanda, Director of Human Resources and Operations; Craig Kautz, Executive Director of HPS Foundation; Andy Raun, Hastings Tribune; Terry Julian, Technology Facilitator; Kerra Robinson, Assistant Director of Special Education/Morton Early Learning Center; Dr. Kandace Garwood, Director of Special Education; Lawrence Tunks, Director of Learning; Jeff Linden, Senior High Principal; Stacie Widhlem, Board Member-elect; several staff members of the Morton Early Learning Center; Lexi Wichelt, HEA Member; Charla Brant, Alcott Elementary Principal

3. Pledge Allegiance to the Flag

4. ANNOUNCEMENT - Jim Boeve

President Boeve reminded those in attendance of the Open Meetings Act

5. RECURRENT - Jim Boeve

5.1. Minutes of Previous Meeting(s)

Motion to approve the minutes as presented. Motion made by Tracey Katzberg, Seconded by Christopher Shade. Motion passed

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

Jodi Graves: Yea
Tracey Katzberg: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

5.2. Payment of Expenditures
Motion to approve the payment of expenditures in the amount of \$5,034,457.33. Motion made by Sharon Brooks, Seconded by Becky Sullivan. Motion passed

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

6. ADMINISTRATIVE REPORT - Jim Boeve
There were no Board member comments.

7. RECEIVE CORRESPONDENCE - Jim Boeve
There was no correspondence to receive.

8. SUPERINTENDENT'S REPORT - Jeff Schneider
Superintendent Schneider shared Good News with Board Members. Mr. Schneider introduced Kerra Robinson to present the Spotlight on Learning.

Kerra Robinson, Morton Early Learning Administrator provided a presentation about the overall HPS Early Childhood Program including Sixpence, Home-Based Services, and Preschool.

9. FIRST OPPORTUNITY FOR PUBLIC TO BE HEARD - Jim Boeve
There were no public comments.

10. SPECIAL BOARD FUNCTIONS - Jim Boeve

10.1. Approve revised Policy 204.01: Regular Board Meetings - Jeff Schneider
Motion to approve revised Policy 204.01 changing the Regular Board Meeting date to the third Monday of the month, beginning in January 2023. Motion made by Jodi Graves, Seconded by Brent Gollner. Motion passed

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

Superintendent Schneider reviewed policy 204.01 regarding regular Board meetings. He recommended that regular Board meetings be moved back to the 3rd Monday of each month effective with the January 2023 meeting. Mr. Schneider reminded Board members that regular meetings used to be held on the 3rd Monday but were moved due to a conflict with the City Council meetings. Mr. Schneider recommended approval of revised policy 204.01: Regular Board Meetings.

10.2. Approve Amended and Restated Articles of Incorporation for the HPS Foundation - Craig Kautz

Motion to approve Amended and Restated Articles of Incorporation for the HPS Foundation. Motion made by Sharon Brooks, Seconded by Becky Sullivan. Motion passed

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

Craig Kautz, HPS Foundation Director, reviewed the amended and restated Articles of Incorporation for the HPS Foundation. Mr. Kautz recommended approval of the amended and restated Articles of Incorporation as presented.

10.3. Approve addition of 1.0 FTE Paraeducator position - Dr. Tom Szlanda

Motion to approve addition of 1.0 FTE Paraeducator position. Motion made by Brent Gollner, Seconded by Tracey Katzberg. Motion passed

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

Dr. Tom Szlanda shared information on the need for an additional 1.0 Special Education Paraeducator position due to one-to-one student needs at the Middle School. Dr. Szlanda recommended approval of the addition of a 1.0 FTE Special Education Paraeducator position at Hastings Middle School.

10.4. CONSENT AGENDA - Dr. Thomas Szlanda

Motion to approve consent agenda 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
Tracey Katzberg: Yea
Christopher Shade: Yea
Becky Sullivan: Yea

Dr. Tom Szlanda reviewed current vacancies throughout the District. Dr. Szlanda 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 upcoming Board meetings.

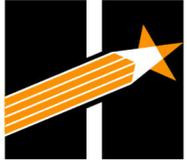
13. MEDIA SPOKESPERSON - Jim Boeve
President Boeve announced Chris Shade will serve as the media spokesperson for this month.

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

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

Meeting adjourned at 6:53 p.m.

Dr. Thomas Szlanda, Board Secretary



HASTINGS
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Hastings Public Schools Work Session Minutes

November 10, 2022 6:00 PM

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

The meeting was advertised in the Hastings Tribune on Wednesday, November 2, 2022

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

1. Roll Call

President Boeve called the meeting to order.

Board Member Tracey Katzberg was excused.

Board Member Brent Gollner joined the meeting at 6:07 p.m.

Others in attendance: Jeff Schneider, Superintendent of Schools; Denise Behrends, Secretary to the Superintendent; Trent Kelly, Director of Technology and Operations; Dr. Tom Szlanda, Director of Human Resources and Operations; Craig Kautz, Executive Director of HPS Foundation; Tony Herrman, Hastings Tribune; Terry Julian, Technology Facilitator; Kerra Robinson, Assistant Director of Special Education/Morton Early Learning Center; Dr. Kandace Garwood, Director of Special Education; Lawrence Tunks, Director of Learning; Jeff Linden, Senior High Principal

2. Announcement - Jim Boeve

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

3. Welcome to HEA reps and guests - Jim Boeve

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

4. Review Board Norms/Goal - Jim Boeve

There were no Board member comments.

5. 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 between October 15th and December 1st. The board must decide whether or not to accept the intent to extend by December 31st.

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 in January 2023.

7. Information on "Spotlight on Learning" - Jeff Schneider
Superintendent Schneider informed Board members that Kerra Robinson, Morton Early Learning Center Administrator, will provide this month's Spotlight on Learning.

8. Update on purchase of Video Display Scoreboard - Jeff Schneider
Superintendent Schneider shared an update about the Video Display Scoreboard approved for purchase at last month's regular meeting. To date, the equipment has been ordered. The booster club has secured four anchor sponsors for the video board. A teacher has been identified to teach the digital media course with the provided curriculum. A tech staff member has been identified to attend some events and assist with operation and content.

9. Approve revision of Policy 204.01: Regular Board Meetings - Jeff Schneider
Superintendent Schneider reviewed policy 204.01 regarding regular Board meetings. He will recommend that regular Board meetings be moved back to the 3rd Monday of each month effective with the January 2023 meeting. Mr. Schneider reminded Board members that regular meetings used to be held on the 3rd Monday but were moved due to a conflict with the City Council meetings. Now that we have our own meeting room, it is no longer an issue. Moving to the 3rd Thursday is also beneficial to allow more time for accounting reports and to avoid less conflict with other local meetings being covered by the media.

10. Approve Amended and Restated Articles of Incorporation for the HPS Foundation - Craig Kautz
Craig Kautz, HPS Foundation Director, reviewed the amended and restated Articles of Incorporation for the HPS Foundation. He will recommend approval of the amended and restated Articles of Incorporation. The Foundation Board of Directors has already approved the amended and restated Articles of Incorporation with the understanding that it does not move forward until the Board of Education votes on final approval.

Board members held discussion and Mr. Kautz noted the Board of Education approval dates will be updated on the documentation.

11. Approve addition of 1.0 FTE paraeducator position - Dr. Tom Szlanda
Dr. Tom Szlanda shared information on the need for an additional 1.0 Special Education Paraeducator position due to one-to-one student needs at the Middle School. He will recommend approving the addition of a 1.0 FTE Special Education Paraeducator position.

12. *Consent Agenda - Dr. Thomas Szlanda
Dr. Tom Szlanda reviewed current vacancies throughout the District. He will recommend approval of the consent agenda as presented. Dr. Szlanda also reminded Board members of policy 408.07 approved last year which gives an Incentive/Stipend for Early Notification of Certificated Staff members who intend to Resign or Retire. He will be sending a notice to Certificated Staff members reminding them of this policy.

13. Reminders - Jim Boeve
President Boeve reminded Board members of the following upcoming events.

Committee on American Civics meeting - Monday, November 14th at noon. Room 264

Regular meeting - Monday, November 14th

NASB Conference in Omaha - Thursday, November 17th.

Joint Meeting of Adams Central & HPS - Monday, November 28 at Chamber of Commerce Building. Time TBD.

14. Executive Session - Jim Boeve

Motion to go into closed session to discuss Attorney-client update and Board self-assessments.

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 adjourned to closed session at 6:14 p.m.

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

The Board returned to Open Session at 7:25 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 7:26 p.m.

Dr. Thomas Szlanda, Board Secretary

GENERAL FUND 12-22

Check Number	Date	Payee	Amount
137489	12/12/2022	A.R.M. PROPERTIES, LLC	\$8,400.00
137467	11/18/2022	A.R.M. PROPERTIES, LLC	\$700.00
137410	11/11/2022	ABLENET, INC	\$310.00
137468	11/18/2022	ADAMS COUNTY CLERK	\$1,333.60
137490	12/12/2022	ALLENS B & R #32	\$820.57
137469	11/18/2022	ALLO COMMUNICATIONS	\$6,970.18
137491	12/12/2022	ALPHA REHABILITATION, PC	\$468.78
137492	12/12/2022	AMGL	\$21,225.00
137493	12/12/2022	APPLE, INC	\$997.00
137494	12/12/2022	ARBOR SCIENTIFIC	\$45.82
137495	12/12/2022	ARMSTRONG, SEAN	\$32.54
137496	12/12/2022	ARNOLD MOTOR COMPANY	\$224.51
137411	11/11/2022	ARNOLD MOTOR COMPANY	\$103.55
137497	12/12/2022	AUTO GLASS EXPERTS	\$90.00
137498	12/12/2022	BARWICK, STEPHANIE MS	\$59.88
137499	12/12/2022	BENSCOTER, COURTNEY L	\$47.84
137500	12/12/2022	BERNARD-STEVENS, DAVID A	\$106.98
137501	12/12/2022	BEYKE SIGNS	\$133.76
137502	12/12/2022	BIERE, DIANE MS	\$22.79
137503	12/12/2022	BIG G ACE	\$509.75
137470	11/18/2022	BLICK ART MATERIALS	\$3,269.52
ACH	12/1/2022	BOK FINANCIAL	\$1,779,226.18
137504	12/12/2022	BOSELMAN, INC.	\$385.86
137471	11/18/2022	BOSELMAN, INC.	\$55.00
137412	11/11/2022	BRAINPOP	\$755.73
137505	12/12/2022	BRANT, CHARLA AL	\$230.08
137506	12/12/2022	BSN SPORTS, INC.	\$20,188.00
137507	12/12/2022	C4 OPERATIONS, LLC	\$440.50
137508	12/12/2022	CAREY'S PEST CONTROL	\$980.00
137413	11/11/2022	CAREY'S PEST CONTROL	\$1,080.00
137509	12/12/2022	CARLSON, MICHELLE	\$2,287.50
137510	12/12/2022	CARSON-DELLOSA PUBLISHING CO., INC.	\$36.93
137511	12/12/2022	CASA	\$200.00
137512	12/12/2022	CENTRAL COMMUNITY COLLEGE - HA	\$179.00
137472	11/18/2022	CENTRAL NEBR REHAB SERVICES	\$53,681.55
137513	12/12/2022	CITY OF HASTINGS SOLID WASTE DEPT.	\$45.78
137514	12/12/2022	COCHLEAR AMERICAS	\$4,135.00
137515	12/12/2022	COMBS, JIMMIE MS	\$13.95
137516	12/12/2022	COMPUTER HARDWARE, INC	\$704.95
137414	11/11/2022	COMPUTER HARDWARE, INC	\$279.95
137517	12/12/2022	CONDITIONED AIR MECHANICALS	\$930.00
137518	12/12/2022	CONSRUCK, ANNIE MS	\$14.63

GENERAL FUND 12-22

137519	12/12/2022	CONSOLIDATED CONCRETE CO.	\$41.07
137473	11/18/2022	CONSOLIDATED CONCRETE CO.	\$33,802.76
137520	12/12/2022	CONYERS, DON BUS	\$9.05
137521	12/12/2022	CORNHUSKER PRESS	\$1,216.17
137522	12/12/2022	CORNHUSKER STATE INDUSTRIES	\$5,859.00
137523	12/12/2022	CPI/COOPERATIVE PRODUCERS, INC	\$7,762.11
137415	11/11/2022	CPI/COOPERATIVE PRODUCERS, INC	\$20,584.23
137524	12/12/2022	CRESCENT ELECTRIC SUPPLY CO	\$22.19
137525	12/12/2022	CULLIGAN OF HASTINGS	\$217.00
137526	12/12/2022	DAS STATE ACCOUNTING - CENTRAL FINANCE	\$238.13
137527	12/12/2022	DEMCO, INC.	\$39.51
137416	11/11/2022	DEMCO, INC.	\$246.57
137528	12/12/2022	DETAMORE, STEPHANIE MS	\$138.16
137529	12/12/2022	DETOUR, KATHERINE-	\$3,080.50
137530	12/12/2022	DUTTON-LAINSON	\$659.01
137531	12/12/2022	EAGLE BUILDING SERVICES, LLC	\$21,095.36
137532	12/12/2022	EAKES OFFICE SOLUTIONS	\$1,109.47
137533	12/12/2022	ECHO ELECTRIC SUPPLY	\$3,475.33
137534	12/12/2022	ED SERV UNIT 10	\$1,360.15
137535	12/12/2022	ED SERV UNIT 9	\$11,385.50
137474	11/18/2022	ED SERV UNIT 9	\$12,138.75
137536	12/12/2022	EDMISTEN, SIERRA	\$84.00
137537	12/12/2022	EDUCATIONAL INNOVATIONS	\$48.85
137538	12/12/2022	EGAN SUPPLY COMPANY	\$646.99
137539	12/12/2022	EHMKE, TROY MS	\$140.00
137540	12/12/2022	EILEENS COLOSSAL COOKIES, INC.	\$105.00
137541	12/12/2022	ELECTRONIC SYSTEMS, INC.	\$95.00
137542	12/12/2022	ELMORE, JAN M BUS	\$104.00
137543	12/12/2022	ESSEX, CHANDRA A	\$200.47
137544	12/12/2022	FERGUSON, CHARLES A MS	\$12.50
137545	12/12/2022	FIELDER, MONICA	\$133.00
137546	12/12/2022	FOLLETT SCHOOL SOLUTIONS, INC.	\$2,888.28
137547	12/12/2022	FRIEND, ELLIE	\$320.32
137417	11/11/2022	FRUHAUF UNIFORMS, INC	\$103,728.15
ACH	12/1/2022	FUN & FUNCTION	\$6,248.90
137548	12/12/2022	GARWOOD, KANDACE L	\$250.00
137549	12/12/2022	GENERAL PARTS	\$253.95
137418	11/11/2022	GENERATION GENIUS, INC	\$175.00
137550	12/12/2022	GERHOLD CONCRETE COMPANY, INC.	\$5,076.44
137551	12/12/2022	GLORE, CHRISTINA	\$21.00
137552	12/12/2022	GONZALES LEGON, DANIA A	\$190.00
137553	12/12/2022	GOPHER SPORTS	\$119.00
137554	12/12/2022	GRAHAM TIRE - GI	\$783.22

GENERAL FUND 12-22

137419	11/11/2022	GRAHAM TIRE - GI	\$1,256.04
137555	12/12/2022	GREISEN, KYLEE WA	\$160.82
137475	11/18/2022	GUSTAVE A. LARSON COMPANY	\$1,388.74
137556	12/12/2022	GUZMAN, KELIN	\$19.00
137557	12/12/2022	HARTWIG, CALVIN T.	\$414.00
137558	12/12/2022	HARTWIG, LORI	\$5.86
137559	12/12/2022	HASTINGS AREA CHAMBER OF COMMERCE	\$1,700.00
137476	11/18/2022	HASTINGS AREA CHAMBER OF COMMERCE	\$200.00
137560	12/12/2022	HASTINGS EARLY CHILD DEVELOPMENT	\$1,467.40
137561	12/12/2022	HASTINGS OUTDOOR POWER, LLC	\$271.00
137420	11/11/2022	HASTINGS TRIBUNE	\$379.47
137562	12/12/2022	HASTINGS UTILITIES	\$65,084.12
137421	11/11/2022	HASTINGS UTILITIES	\$54,876.55
137563	12/12/2022	HAUSER, JOHN W	\$217.16
137564	12/12/2022	HERMAN, ART	\$20.88
137565	12/12/2022	HILLYARD/ DES MOINES	\$158.31
137422	11/11/2022	HOMETOWN LEASING	\$10,887.13
137566	12/12/2022	HOPPE, JILL MS	\$66.01
137567	12/12/2022	HUYSER, NATHAN HMS	\$182.49
137423	11/11/2022	HUYSER, NATHAN HMS	\$290.67
137568	12/12/2022	IASCO	\$1,861.03
137477	11/18/2022	IDEA BANK MARKETING	\$2,466.00
137569	12/12/2022	IMPLEMENTATION CONSULTING GROUP, LLC	\$16,500.00
137570	12/12/2022	INGRAM LIBRARY SERVICES	\$1,245.99
137424	11/11/2022	INGRAM LIBRARY SERVICES	\$413.50
137571	12/12/2022	ISLAND SUPPLY WELDING	\$356.92
137478	11/18/2022	ISLAND SUPPLY WELDING	\$84.87
137425	11/11/2022	ISLAND SUPPLY WELDING	\$32.69
137572	12/12/2022	J W PEPPER & SONS INC.	\$84.24
137479	11/18/2022	J W PEPPER & SONS INC.	\$68.24
137573	12/12/2022	JACOBSON, STEPHANIE MS	\$202.39
137574	12/12/2022	JACOBUS, ADAM	\$16.09
137575	12/12/2022	JOHNSON HARDWARE COMPANY	\$2,890.40
137576	12/12/2022	JOHNSON, BAILEY - HMS	\$137.31
137577	12/12/2022	JORGENSEN, JENNA MS	\$51.33
137578	12/12/2022	JOURNALISM EDUCATION ASSOCIATION	\$65.00
137579	12/12/2022	JULIAN, THERESA AD	\$13.39
137580	12/12/2022	JUNKER, ERICKA	\$132.00
137581	12/12/2022	KEELE, WENDY MO	\$172.13
137582	12/12/2022	KENESAW MOTORS	\$90.41
137583	12/12/2022	KIMLE, MICHELLE MS	\$149.93
137584	12/12/2022	KINLEY, JILL	\$52.50
137585	12/12/2022	KISSINGER, MATT	\$45.36

GENERAL FUND 12-22

137586	12/12/2022	KRUEGER, VICKI	BUS	\$88.00
137587	12/12/2022	KULLY PIPE & STEEL CO		\$1,023.68
137426	11/11/2022	KULLY PIPE & STEEL CO		\$1,631.19
137588	12/12/2022	LDinfo PUBLISHING		\$259.00
137589	12/12/2022	LIBRARY STORE		\$204.03
137590	12/12/2022	LOWTHER, KERRY	HMS	\$23.52
ACH	12/12/2022	LUNCHTIME SOLUTIONS, INC		\$211,357.00
137591	12/12/2022	LYNDSEY'S BUILDING BLOCKS DAYCARE		\$880.00
137592	12/12/2022	MARTIN, WILLIAM C		\$16.95
137593	12/12/2022	MARTINEZ, PEARLISA		\$636.00
137594	12/12/2022	MAU, SHELLY	HS	\$37.60
137595	12/12/2022	MAXIM HEALTHCARE SERVICES, INC.		\$5,004.82
137596	12/12/2022	MAY, CHARLES	MAINT	\$23.96
137597	12/12/2022	MCMASTER, BRIANNA		\$1,275.00
137427	11/11/2022	MCMASTER, BRIANNA		\$500.00
137598	12/12/2022	MCPHERSON, SARA K		\$9.60
137428	11/11/2022	MCPHERSON, SARA K		\$141.25
137599	12/12/2022	MEAN BONE BBQ		\$210.00
137600	12/12/2022	MEFFORD, BAILEY		\$84.00
137601	12/12/2022	MENARDS		\$4,180.98
137602	12/12/2022	MIDWEST AUTOMATIC FIRE SPRINKLER		\$2,435.00
137603	12/12/2022	MIDWEST CONNECT		\$4,000.00
137429	11/11/2022	MIDWEST CONNECT		\$8,000.00
137604	12/12/2022	MIDWEST RESTURANT SUPPLY		\$982.87
137605	12/12/2022	MIDWEST TURF & IRRIGATION		\$3,933.60
137606	12/12/2022	MILES, DEBORAH D	MS	\$13.38
137607	12/12/2022	MIRACLE RECREATION		\$3,211.17
137608	12/12/2022	MORAN, HANNAH		\$10.00
137609	12/12/2022	MURRAY CONNIE	LO	\$89.95
137610	12/12/2022	N2Y		\$3,250.00
137611	12/12/2022	NAPA AUTO PARTS		\$1,739.94
137612	12/12/2022	NASCO		\$123.96
137613	12/12/2022	NATIONAL ART & SCHOOL SUPPLIES		\$150.68
137614	12/12/2022	NCS PEARSON, INC		\$1,100.87
137615	12/12/2022	NE ASSN OF SCHOOL BOARDS		\$250.00
137480	11/18/2022	NE ASSN OF SCHOOL BOARDS		\$2,205.00
137616	12/12/2022	NE SAFETY CENTER @ UNK		\$250.00
137617	12/12/2022	NEBRASKA CENTRAL EQUIPMENT		\$410.82
137618	12/12/2022	NEBRASKA-IOWA IND FASTENER		\$314.86
137619	12/12/2022	NORDEN, JOCLYNE		\$84.00
137620	12/12/2022	NORTHWEST ELECTRIC, LLC		\$241.90
137621	12/12/2022	O'NEILL, COLLEEN	HEADSTART	\$140.00
137622	12/12/2022	OLIVER & ANDY'S BOOK COMPANY		\$1,029.80

GENERAL FUND 12-22

137623	12/12/2022	OTC BRANDS, INC.	\$110.96
137624	12/12/2022	PASTIME LANES	\$162.00
137625	12/12/2022	PAYFLEX SYSTEMS USA INC	\$589.05
137626	12/12/2022	PEDROZA, MELISSA MS	\$88.49
137627	12/12/2022	PEREDA-CARREON, ROSALINDA	\$19.00
137628	12/12/2022	PERRY, GUTHERY, HAASE & GESSFORD PC	\$7,551.20
137430	11/11/2022	PERRY, GUTHERY, HAASE & GESSFORD PC	\$2,425.60
137629	12/12/2022	PERSPECTIVES PROFESSIONAL COUNSELING	\$1,275.00
137630	12/12/2022	PETR, JOAN WA	\$99.00
137631	12/12/2022	PFEIFER, SHELLI M MS	\$8.69
137632	12/12/2022	PHYS THERAPY & SPORT REHAB	\$11,903.25
137431	11/11/2022	PHYS THERAPY & SPORT REHAB	\$110.00
137633	12/12/2022	PILE, HOPE	\$352.00
137634	12/12/2022	PLATTE VALLEY COMMUNICATIONS	\$95.20
137432	11/11/2022	PLATTE VALLEY COMMUNICATIONS	\$63.20
137635	12/12/2022	POOH CORNER WEST	\$3,766.10
137433	11/11/2022	PROTRADE CREDIT SERVICES	\$186.36
137481	11/18/2022	QUALITY SOUND & COMMUNICATIONS	\$588.00
137636	12/12/2022	RAYNOR GARAGE DOORS OF CE. NE.	\$90.00
137637	12/12/2022	RED BIRD BAKERY	\$165.00
137638	12/12/2022	RENAISSANCE LEARNING	\$93.25
137639	12/12/2022	RIPPERGER, PAM MS	\$32.38
137640	12/12/2022	ROCKLER WOODWORKING AND HARDWARE	\$1,945.03
137641	12/12/2022	ROWE, SELENA	\$84.00
137434	11/11/2022	RUNCIES CATERING	\$623.80
137642	12/12/2022	RUSS'S IGA	\$1,166.17
137643	12/12/2022	RUTTS HEATING & AIR CONDITIONING INC	\$4,836.73
137644	12/12/2022	SCHOLASTIC, INC.--	\$243.75
137645	12/12/2022	SCHOOL SPECIALTY	\$102.60
137646	12/12/2022	SCHULTES, MICHELLE D WA	\$140.00
137647	12/12/2022	SDC PUBLICATIONS	\$748.00
137648	12/12/2022	SHAR PRODUCTS CO	\$552.20
137649	12/12/2022	SHERWIN-WILLIAMS CO	\$272.01
137650	12/12/2022	SHRIVER, SHARON A.	\$1,242.00
137651	12/12/2022	SMITH, HEIDI HHS	\$16.18
137435	11/11/2022	SMITH, HEIDI HHS	\$201.72
137436	11/11/2022	SOCIAL THINKING	\$250.79
137482	11/18/2022	SOTO, KATIE	\$148.97
137652	12/12/2022	SOUTHWORTH, PAULA D.	\$2,562.00
137653	12/12/2022	STELLING BRASS & WINDS INC.	\$753.00
137654	12/12/2022	STOKELY, KELSEY MO	\$35.63
137655	12/12/2022	STRAATMANN, STONEY	\$1,885.00
137656	12/12/2022	SUNBELT RENTALS	\$899.26

GENERAL FUND 12-22

137437	11/11/2022	SUNBELT RENTALS	\$56.06
137657	12/12/2022	SWAIN, JAYDAN M	\$84.00
137483	11/18/2022	SYNCB/AMAZON	\$11,093.37
137484	11/18/2022	SZLANDA, TOM ADMIN	\$80.05
137658	12/12/2022	TECH MASTERS	\$1,544.00
137659	12/12/2022	THE HOME DEPOT PRO	\$432.96
137660	12/12/2022	TK ELEVATOR CORPORATION	\$597.33
137661	12/12/2022	TKO STRENGTH & PERFORMANCE, INC	\$329.00
137662	12/12/2022	TLCB, INC	\$1,678.00
137663	12/12/2022	TRUCK CENTER COMPANIES	\$169,350.00
137438	11/11/2022	TRUCK CENTER COMPANIES	\$74,325.00
137664	12/12/2022	TUNKS, HEIDI LI	\$140.00
137665	12/12/2022	TYLER TECHNOLOGIES INC	\$1,740.00
137439	11/11/2022	TYLER TECHNOLOGIES INC	\$580.00
137666	12/12/2022	UNK ACADEMIC AD & CAREER DEVELOPMENT.	\$100.00
137485	11/18/2022	US BANK	\$18,562.95
137667	12/12/2022	UTECHT, JOANNA P	\$7.76
137668	12/12/2022	VERIZON WIRELESS	\$1,068.71
137440	11/11/2022	VERIZON WIRELESS	\$60.08
137669	12/12/2022	VIAERO WIRELESS	\$221.90
137486	11/18/2022	VIRCO, INC.	\$49,544.71
137441	11/11/2022	VIRCO, INC.	\$5,783.40
137487	11/18/2022	VOYAGER SOPRIS LEARNING	\$1,675.30
137670	12/12/2022	W.G. PAULEY LUMBER COMPANY	\$5,759.66
137671	12/12/2022	WELK, KATHERINE	\$130.74
137442	11/11/2022	WEST MUSIC COMPANY	\$135.81
137672	12/12/2022	WITTE, LYNDSEY	\$235.00
ACH	12/12/2022	WOODWARD'S DISPOSAL	\$7,223.00
137673	12/12/2022	YANDAS MUSIC	\$51.99
137488	11/18/2022	YANDAS MUSIC	\$360.25
			\$2,986,992.10

ACTIVITY FUND 12-22

Check Number	Date	Payee	Amount
13388	12/8/2022	ALLENS B & R #32	\$122.50
13373	12/1/2022	ANSTINE, TERRY	\$160.00
13374	12/1/2022	AUSTIN, ZANE	\$160.00
13389	12/8/2022	AWARDS UNLIMITED, INC	\$1,211.50
13390	12/8/2022	BIG G ACE	\$2,659.83
13312	11/16/2022	BSN SPORTS, INC.	\$1,294.22
13289	11/10/2022	BSN SPORTS, INC.	\$1,449.00
13313	11/16/2022	CALLAHAN, KAREN N HA	\$79.19
13391	12/8/2022	CASA DE JORGE SALSA COMPANY	\$1,305.50
13290	11/10/2022	CASH	\$72.00
13375	12/1/2022	CASH-WA DISTRIBUTING	\$89.39
13291	11/10/2022	CHRISTY, RICHARD WA	\$23.71
13376	12/1/2022	CLOUTIER, PAUL	\$160.00
13392	12/8/2022	COMPLETE WEDDINGS & EVENTS	\$330.00
13352	11/23/2022	CONSRUCK, KENDALL	\$11.99
13292	11/10/2022	CORNHUSKER PRESS	\$158.80
13393	12/8/2022	CORNHUSKER STATE INDUSTRIES	\$4,996.00
13353	11/23/2022	COZAD HIGH SCHOOLS	\$150.00
13314	11/16/2022	DECA, INC.	\$100.00
13315	11/16/2022	DIETZE MUSIC	\$166.48
13316	11/16/2022	DIGNITY DESIGNS	\$154.00
13377	12/1/2022	DOWLING, DEB	\$87.13
13354	11/23/2022	EDMISTEN, SIERRA	\$95.00
13317	11/16/2022	EDMISTEN, SIERRA	\$85.00
13293	11/10/2022	EDMISTEN, SIERRA	\$85.00
13355	11/23/2022	EILEENS COLOSSAL COOKIES, INC.	\$252.00
13318	11/16/2022	EILEENS COLOSSAL COOKIES, INC.	\$936.00
13294	11/10/2022	EILEENS COLOSSAL COOKIES, INC.	\$54.75
13319	11/16/2022	ELKHORN HIGH SCHOOL	\$275.00
13295	11/10/2022	ENGBERG, SCOTT HS	\$12.59
13320	11/16/2022	FCA	\$320.00
13321	11/16/2022	FUNKEY, KATIE HS	\$384.29
13296	11/10/2022	FUNKEY, MAX	\$100.00
13378	12/1/2022	GRAND ISLAND SENIOR HIGH	\$350.00
13322	11/16/2022	GRAND ISLAND SENIOR HIGH	\$120.00
13297	11/10/2022	GRAND ISLAND SENIOR HIGH	\$200.00
13356	11/23/2022	GRAPHIC EDGE	\$4,301.92
13323	11/16/2022	GRAPHIC EDGE	\$1,900.38
13298	11/10/2022	GRAPHIC EDGE	\$2,195.64
13394	12/8/2022	HARTMAN, ROD	\$160.00
13324	11/16/2022	HAUFF SPORTING GOODS	\$3,959.21
13299	11/10/2022	HENLEY, WILLIAM	\$85.00

ACTIVITY FUND 12-22

13379	12/1/2022	HENRY-PERLICH, KELYN	\$44.42
13357	11/23/2022	HERMES, ADDYSON	\$51.00
13325	11/16/2022	HERMES, ADDYSON	\$190.08
13358	11/23/2022	HICKOK, JAMIE MS	\$55.49
13380	12/1/2022	HOLIDAY EXPRESS	\$3,500.00
13300	11/10/2022	IDEAL IMAGES	\$1,499.50
13359	11/23/2022	JACOBSON, STEPHANIE MS	\$226.89
13326	11/16/2022	JACOBSON, STEPHANIE MS	\$155.39
13395	12/8/2022	JOLYN CLOTHING COMPANY, LLC	\$883.50
13301	11/10/2022	JONGLERTHAM, MARYANN	\$124.99
13327	11/16/2022	KIMLE, MICHELLE MS	\$444.78
13396	12/8/2022	KULLY PIPE & STEEL CO	\$2,446.27
13381	12/1/2022	KUSEK, ISABELLE	\$22.06
13360	11/23/2022	KVETENSKY, EMMA	\$25.37
13302	11/10/2022	LAUX, GABRIELLE	\$120.00
13361	11/23/2022	LEXINGTON PUBLIC SCHOOLS	\$150.00
13397	12/8/2022	LINCOLN PIUS X	\$125.00
13382	12/1/2022	LINCOLN PIUS X	\$96.00
13383	12/1/2022	LINCOLN SOUTHEAST HIGH SCHOOL	\$210.00
13328	11/16/2022	LINCOLN SOUTHWEST HIGH SCHOOL	\$205.00
13362	11/23/2022	LINDBLAD, BRAD	\$120.00
13329	11/16/2022	LINDBLAD, BRAD	\$360.00
13398	12/8/2022	LITTLE CAESARS - HASTINGS	\$20.25
13303	11/10/2022	LITTLE CAESARS - HASTINGS	\$20.25
13304	11/10/2022	LOCHLAND COUNTRY CLUB	\$1,900.00
13399	12/8/2022	LOLLMAN, BRADY	\$160.00
13330	11/16/2022	LOWTHER, AVERY	\$12.39
13400	12/8/2022	LUNCHTIME SOLUTIONS, INC	\$795.37
13331	11/16/2022	MARTIN, RYAN	\$120.00
13401	12/8/2022	McCOOK HIGH SCHOOL	\$125.00
13402	12/8/2022	MENARDS	\$431.12
13305	11/10/2022	MENARDS	\$773.04
13332	11/16/2022	MILLARD NORTH HIGH SCHOOL	\$160.00
13333	11/16/2022	MILLARD NORTH HIGH SCHOOL DECA	\$109.00
13403	12/8/2022	MILLARD WEST HIGH SCHOOL	\$185.00
13384	12/1/2022	MURPHY, CINDY	\$102.50
13306	11/10/2022	MUSIC THEATRE INTERNATIONAL	\$15.00
13404	12/8/2022	NAPA AUTO PARTS	\$235.00
13363	11/23/2022	NCA--	\$250.00
13334	11/16/2022	NE COACHES ASSN	\$140.00
13385	12/1/2022	NE HIGH SCHOOL SPORTS HALL OF FAME -LI	\$1,492.00
13364	11/23/2022	NEBRASKA DECA - CRLC	\$2,420.00
13307	11/10/2022	NGUYEN, NANCY	\$85.00

ACTIVITY FUND 12-22

13365	11/23/2022	NORFOLK HIGH SCHOOL	\$445.00
13405	12/8/2022	NORRIS HIGH SCHOOL	\$56.00
13335	11/16/2022	NORRIS HIGH SCHOOL-	\$250.00
13406	12/8/2022	O'REILLY AUTO PARTS	\$401.43
13336	11/16/2022	O'REILLY AUTO PARTS	\$947.25
13407	12/8/2022	OMAHA SOUTH HIGH SCHOOL	\$200.00
13337	11/16/2022	OSWALD, AARON MS	\$119.14
13408	12/8/2022	PARMLEY, DAVE	\$130.00
13366	11/23/2022	PASTIME LANES	\$300.00
13338	11/16/2022	PEPSI OF HASTINGS -	\$274.13
13409	12/8/2022	PETERSON, MASHAYLLA	\$105.00
13386	12/1/2022	PETERSON, MASHAYLLA	\$95.00
13410	12/8/2022	PHILLIPSBURG HIGH SCHOOL	\$50.00
13411	12/8/2022	PIERZINA, JASON	\$160.00
13387	12/1/2022	PLOCK, MARY	\$20.50
13412	12/8/2022	RAVENNA HIGH SCHOOL	\$60.00
13339	11/16/2022	REYNOLDS, JEANNE	\$40.50
13340	11/16/2022	ROWE SANCTUARY	\$114.00
13413	12/8/2022	RUSS'S IGA	\$1,006.26
13414	12/8/2022	SALEM HILLS HIGH SCHOOL	\$51.00
13415	12/8/2022	SHIRT SHACK- HASTINGS	\$644.60
13367	11/23/2022	SHIRT SHACK- HASTINGS	\$1,792.75
13341	11/16/2022	SHIRT SHACK- HASTINGS	\$1,214.00
13308	11/10/2022	SHIRT SHACK- HASTINGS	\$656.85
13416	12/8/2022	SKILLS USA NEBRASKA	\$1,885.00
13368	11/23/2022	SKILLS USA NEBRASKA	\$275.00
13417	12/8/2022	SMALL TOWN FAMOUS-	\$3,127.90
13342	11/16/2022	SMALL TOWN FAMOUS-	\$2,014.72
13343	11/16/2022	SOUTH CENTRAL EMS, LLC	\$2,075.00
13369	11/23/2022	STROM, EVAN	\$95.00
13344	11/16/2022	STROM, EVAN	\$170.00
13345	11/16/2022	SUNRISE MIDDLE SCHOOL	\$100.00
13346	11/16/2022	SYNCB/AMAZON	\$2,291.68
13370	11/23/2022	THOMAS, EMILY HHS	\$124.75
13348	11/16/2022	US BANK	\$7,102.29
13347	11/16/2022	US BANK	\$3,550.17
13349	11/16/2022	VALDES, KAREN D MS	\$117.27
13371	11/23/2022	VILLAGE INN - C/O MATTHEW BRANDT	\$3,713.65
13309	11/10/2022	VUONG, JOANNE	\$31.99
13350	11/16/2022	WAHOO HIGH SCHOOL	\$250.00
13351	11/16/2022	WALSWORTH PUBLISHING CO	\$4,013.81
13310	11/10/2022	WELLENSIEK, KRISTIE	\$21.36
13418	12/8/2022	WENZ, RANDY	\$130.00

ACTIVITY FUND 12-22

13311	11/10/2022	WEST MUSIC COMPANY	\$214.83
13419	12/8/2022	WILLIAMSON, NICOLE	\$20.22
13372	11/23/2022	WILLIAMSON, NICOLE	\$13.00
13420	12/8/2022	WYHE'S CHOICE FUNDRAISING	\$5,118.00
13421	12/8/2022	YWCA ADAMS COUNTY-	\$360.00
			\$97,368.73

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

August 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hastings Public School District No. 18 as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Hastings Public School District No. 18 as of August 31, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note A.

Basis for Opinions

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

Emphasis of Matter – Basis of Accounting

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

SHAREHOLDERS:

Robert D. Almquist
Phillip D. Maltzahn
Marcy J. Luth
Heidi A. Ashby
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Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2022, on our consideration of Hastings Public School District No. 18's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hastings Public School District No. 18's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
November 7, 2022

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended August 31, 2022**

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, 2022. 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 \$1,687,825 (15.0 percent) compared to an increase of \$1,536,574 the prior fiscal year.
- General Fund revenues were \$46,687,083, \$1,687,825 more than expenses.
- General Fund operational costs were \$44,999,258, a 6.3 percent increase from the prior year.
- Hastings Public School District No. 18’s student average daily membership increased by 15 students (0.4 percent) to an Average Daily Membership (ADM) of 3,353 for the year ended August 31, 2022.

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, 2022**

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 lower on August 31, 2022, than it was the year before, decreasing 2.8 percent to \$26,022,115. The decrease in the District's financial position came from its governmental activities, the net position of which decreased from \$26,500,350 to \$25,367,060 in 2022. The net position of the District's business-type activities increased from \$276,970 to \$655,055 in 2022.

Summary Statements of Net Position

	August 31, <u>2022</u>	August 31, <u>2021</u>
Current Assets	\$ 26,022,115	\$ 26,777,320
Liabilities	<u>-</u>	<u>-</u>
Net Position:		
Restricted	9,130,225	11,927,862
Unrestricted	<u>16,891,890</u>	<u>14,849,458</u>
Total Net Position	<u><u>\$ 26,022,115</u></u>	<u><u>\$ 26,777,320</u></u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2022

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Year Ended August 31, <u>2022</u>	Year Ended August 31, <u>2021</u>	Increase <u>(Decrease)</u>
Receipts:			
Charges for services	\$ 2,208,499	\$ 2,187,790	\$ 20,709
Operating grants	8,141,079	7,288,336	852,743
Capital grants	-	61,583	(61,583)
Taxes (property, motor vehicle, and other)	19,066,688	18,395,751	670,937
State aid	21,491,019	19,896,331	1,594,688
Bond proceeds	-	5,865,000	(5,865,000)
Other revenue	798,974	1,157,501	(358,527)
Total receipts	<u>51,706,259</u>	<u>54,852,292</u>	<u>(3,146,033)</u>
Expenses:			
Instruction	26,631,834	26,063,165	568,669
Support services:			
Pupils	726,372	686,006	40,366
SPED	1,951,692	1,867,076	84,616
Staff	1,647,346	1,791,997	(144,651)
General administration	718,776	672,848	45,928
School administration	2,253,946	2,138,478	115,468
Business	964,733	857,969	106,764
Building and grounds	3,622,200	3,337,455	284,745
Pupil transportation	944,451	824,760	119,691
Other student support	1,081,525	787,767	293,758
Community service operations	12,261	14,489	(2,228)
Categorical programs	502,322	534,192	(31,870)
Facilities	3,812,182	2,737,519	1,074,663
Federal programs	5,299,520	3,424,521	1,874,999
Principal paid	1,290,000	6,395,000	(5,105,000)
Interest and fees on long-term debt	1,380,389	1,795,908	(415,519)
Total expenses	<u>52,839,549</u>	<u>53,929,150</u>	<u>(1,089,601)</u>
Increase (decrease) in net position - governmental funds	<u>\$ (1,133,290)</u>	<u>\$ 923,142</u>	<u>\$ (2,056,432)</u>

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2022

Business-type Activities

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

	Year Ended August 31, <u>2022</u>	Year Ended August 31, <u>2021</u>	Increase (Decrease)
Receipts:			
Charges for services	\$ 135,257	\$ 99,089	\$ 36,168
Operating grants	2,485,999	2,023,527	462,472
Other income	6,498	142	6,356
Total receipts	2,627,754	2,122,758	504,996
Expenses:			
Nutrition services	2,249,669	2,097,585	152,084
Increase (decrease) in net position	\$ 378,085	\$ 25,173	\$ 352,912

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported combined fund balances of \$25,367,060, which were \$1,133,290 lower than last year's ending combined balances of \$26,500,350. The decrease in fund balance is due primarily to an increase in the General Fund of \$1,687,825, an increase in the Bond Fund of \$327,488, and a decrease in the Special Building Fund of \$3,131,369.

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

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

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2022**

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>	Receipts Over (Under) <u>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	<u>\$ 54,852,292</u>	<u>\$ 53,929,150</u>	<u>\$ 923,142</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 \$9,137,275 less than budgeted appropriations. Actual General Fund receipts were \$393,671 less than budget leading to an increase in fund balance of \$1,687,825 instead of the budgeted decrease of \$7,055,779.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

- Morton building project and equipment - \$3,072,088
- HHS bleacher upgrade - \$181,949
- 3 Ford Transits - \$105,450
- 2,130 Chromebooks - \$554,059
- 180 MacBook Air/iMac Computers - \$235,220

**HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended August 31, 2022**

Long-term Debt

A summary of the District’s debt follows:

	Balance at <u>8/31/2022</u>	Balance at <u>8/31/2021</u>	\$ Change Increase <u>(Decrease)</u>	% Change Increase <u>(Decrease)</u>
Limited Tax Obligation	\$ 6,300,000	\$ 6,485,000	\$ (185,000)	(2.85) %
General Obligation	<u>37,725,000</u>	<u>38,830,000</u>	<u>(1,105,000)</u>	(2.85)
Total governmental	<u>\$ 44,025,000</u>	<u>\$ 45,315,000</u>	<u>\$ (1,290,000)</u>	(2.85)

Long-term debt decreased \$1,290,000 due to scheduled payments on bonds.

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

FACTORS BEARING ON THE DISTRICT’S FUTURE

- The 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 \$1,545,216 (10.6 percent) for the year ending August 31, 2022 due to valuation increase. The District’s overall levy remains unchanged at \$1.34.
- Certified state aid for next year will be \$20,773,426. This represents a \$717,593 (3.3 percent) decrease.
- The District has remaining commitments of \$2,063,122 on a variety of projects at August 31, 2022. See note I for more information.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

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

Jeff Schneider
Superintendent

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

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2022

	Primary Government			Component Unit (Accrual Basis)
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and investments (note C)	\$ 12,103,702	\$ 655,055	\$ 12,758,757	\$ 1,178,215
Cash restricted for qualified purpose (note C)	2,553,140	-	2,553,140	-
Cash restricted for bond payments (note C)	4,766,678	-	4,766,678	-
Cash restricted for building projects (note C)	1,021,058	-	1,021,058	-
Cash with County Treasurers (note D)	4,922,482	-	4,922,482	-
Pledges receivable	-	-	-	18,555
Total current assets	25,367,060	655,055	26,022,115	1,196,770
LIABILITIES				
Current liabilities:				
Scholarships payable	-	-	-	22,428
NET POSITION				
Restricted	9,130,225	-	9,130,225	1,032,936
Unrestricted	16,236,835	655,055	16,891,890	141,406
Total net position	\$ 25,367,060	\$ 655,055	\$ 26,022,115	\$ 1,174,342

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, 2022

<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	\$ 26,631,834	\$ 244,014	\$ 3,120,107
Support services:			
Pupils	726,372	-	-
SPED	1,951,692	-	-
Staff	1,647,346	-	-
General administration	718,776	-	-
School administration	2,253,946	-	-
Business	964,733	-	-
Building and grounds	3,622,200	1,167,829	25,049
Pupil transportation	944,451	-	-
Other student support	1,081,525	796,656	-
Community service operations	12,261	-	-
Categorical programs	502,322	-	412,065
Facilities	3,812,182	-	-
Federal programs	5,299,520	-	4,486,150
Principal paid	1,290,000	-	-
Interest and fees on long-term debt	1,380,389	-	97,708
	<u>52,839,549</u>	<u>2,208,499</u>	<u>8,141,079</u>
Total governmental activities			
Business-type activities:			
Nutrition services	2,249,669	135,257	2,485,999
	<u>\$ 55,089,218</u>	<u>\$ 2,343,756</u>	<u>\$ 10,627,078</u>
Total primary government			
Component Unit			
Hastings Public Schools Foundation	\$ 225,177	\$ -	\$ 388,956
	<u>\$ 55,314,395</u>	<u>\$ 2,343,756</u>	<u>\$ 11,016,034</u>

See notes to financial statements.

Program Receipts Capital Grants and Contributions	Net (Expenses) Receipts and Changes in Net Position			Component Unit (Accrual Basis)
	Governmental Activities	Primary Government Business-type Activities	Total	
\$ -	\$ (23,267,713)		\$ (23,267,713)	
-	(726,372)		(726,372)	
-	(1,951,692)		(1,951,692)	
-	(1,647,346)		(1,647,346)	
-	(718,776)		(718,776)	
-	(2,253,946)		(2,253,946)	
-	(964,733)		(964,733)	
-	(2,429,322)		(2,429,322)	
-	(944,451)		(944,451)	
-	(284,869)		(284,869)	
-	(12,261)		(12,261)	
-	(90,257)		(90,257)	
-	(3,812,182)		(3,812,182)	
-	(813,370)		(813,370)	
-	(1,290,000)		(1,290,000)	
-	(1,282,681)		(1,282,681)	
-	(42,489,971)	\$ -	(42,489,971)	
-	-	371,587	371,587	
\$ -	(42,489,971)	371,587	(42,118,384)	
\$ -				\$ 163,779
General receipts:				
Taxes:				
Property	15,757,405	-	15,757,405	-
Motor vehicle	1,599,887	-	1,599,887	-
Other taxes	1,709,396	-	1,709,396	-
Fines and licenses	194,887	-	194,887	-
State aid	21,491,019	-	21,491,019	-
State apportionment	454,040	-	454,040	-
Interest and investment income (loss)	49,176	573	49,749	(97,096)
Other	100,871	5,925	106,796	10,062
Total general receipts	41,356,681	6,498	41,363,179	(87,034)
Change in net position	(1,133,290)	378,085	(755,205)	76,745
Net position - August 31, 2021	26,500,350	276,970	26,777,320	1,097,597
Net position - August 31, 2022	\$ 25,367,060	\$ 655,055	\$ 26,022,115	\$ 1,174,342

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

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

August 31, 2022

	<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	\$ 8,787,688	\$ 4,766,678	\$ 2,553,140	\$ 1,902,084	\$ 1,021,058	\$ 1,413,930	\$ 20,444,578
Cash with County Treasurers	4,133,133	711,125	78,224	-	-	-	4,922,482
Total assets	\$ 12,920,821	\$ 5,477,803	\$ 2,631,364	\$ 1,902,084	\$ 1,021,058	\$ 1,413,930	\$ 25,367,060
FUND BALANCES							
Fund balances:							
Restricted for:							
Qualified capital purpose	\$ -	\$ -	\$ 2,631,364	\$ -	\$ -	\$ -	\$ 2,631,364
Building improvements	-	-	-	-	1,021,058	-	1,021,058
Bond payments	-	5,477,803	-	-	-	-	5,477,803
Assigned for:							
Employee benefits	-	-	-	-	-	215,150	215,150
Capital outlay	-	-	-	1,902,084	-	815,277	2,717,361
Extracurricular activities	-	-	-	-	-	383,503	383,503
Budgetary stabilization	7,753,363	-	-	-	-	-	7,753,363
Unassigned	5,167,458	-	-	-	-	-	5,167,458
Total fund balances	\$ 12,920,821	\$ 5,477,803	\$ 2,631,364	\$ 1,902,084	\$ 1,021,058	\$ 1,413,930	\$ 25,367,060

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, 2022

	General Fund	Bond Fund	Qualified Capital Purpose Fund
RECEIPTS			
Taxes:			
Property	\$ 13,152,009	\$ 2,346,945	\$ 258,451
Motor vehicle	1,599,887	-	-
Homestead exemption	757,432	135,256	14,878
Property tax credit	614,600	109,749	12,073
Pro-rate motor vehicle	43,411	7,741	853
Carline	7,246	1,294	142
Nameplate capacity	3,940	704	77
Fines and licenses	194,887	-	-
Tuition received	244,014	-	-
Extracurricular receipts	-	-	-
Donations	426,561	-	-
State aid and grants	25,050,670	-	-
Federal grants	4,465,154	-	97,707
Interest income	16,621	11,694	6,557
Transfer from other funds	-	-	-
Insurance adjustments	83,281	-	-
Other	27,370	-	-
Total receipts	<u>46,687,083</u>	<u>2,613,383</u>	<u>390,738</u>
DISBURSEMENTS			
Instruction	20,818,952	-	-
Special education programs	5,751,804	-	-
Summer school	51,347	-	-
Support services:			
Pupils	726,372	-	-
SPED	1,951,692	-	-
Staff	1,647,346	-	-
General administration	718,776	-	-
School administration	2,253,946	-	-
Business	552,748	-	-
Building and grounds	3,587,200	-	-
Pupil transportation	944,451	-	-
Other student support	22,037	-	-
Community service operations	12,261	-	-
Categorical programs	502,322	-	-
Facilities	-	-	-
Federal programs	5,285,120	-	-
Transfers to other funds	172,884	-	-
Debt service:			
Principal	-	1,105,000	185,000
Interest	-	1,178,695	197,994
Bond fees	-	2,200	1,500
Total disbursements	<u>44,999,258</u>	<u>2,285,895</u>	<u>384,494</u>
Excess (deficiency) of receipts over disbursements	1,687,825	327,488	6,244
Fund balances - August 31, 2021	<u>11,232,996</u>	<u>5,150,315</u>	<u>2,625,120</u>
Fund balances - August 31, 2022	<u>\$ 12,920,821</u>	<u>\$ 5,477,803</u>	<u>\$ 2,631,364</u>

See notes to financial statements.

Cooperative Fund	Special Building Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 15,757,405
-	-	-	-	1,599,887
-	-	-	-	907,566
-	-	-	-	736,422
-	-	-	-	52,005
-	-	-	-	8,682
-	-	-	-	4,721
-	-	-	-	194,887
-	-	-	-	244,014
-	-	796,656	-	796,656
25,049	-	-	-	451,610
-	-	-	-	25,050,670
-	20,997	-	-	4,583,858
5,502	6,057	2,745	-	49,176
-	-	172,884	(172,884)	-
-	-	-	-	83,281
<u>1,158,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,185,419</u>
1,188,600	27,054	972,285	(172,884)	51,706,259
9,731	-	-	-	20,828,683
-	-	-	-	5,751,804
-	-	-	-	51,347
-	-	-	-	726,372
-	-	-	-	1,951,692
-	-	-	-	1,647,346
-	-	-	-	718,776
-	-	-	-	2,253,946
411,985	-	-	-	964,733
35,000	-	-	-	3,622,200
-	-	-	-	944,451
-	-	1,059,488	-	1,081,525
-	-	-	-	12,261
-	-	-	-	502,322
668,159	3,144,023	-	-	3,812,182
-	14,400	-	-	5,299,520
-	-	-	(172,884)	-
-	-	-	-	1,290,000
-	-	-	-	1,376,689
-	-	-	-	3,700
<u>1,124,875</u>	<u>3,158,423</u>	<u>1,059,488</u>	<u>(172,884)</u>	<u>52,839,549</u>
63,725	(3,131,369)	(87,203)	\$ -	(1,133,290)
<u>1,838,359</u>	<u>4,152,427</u>	<u>1,501,133</u>		<u>26,500,350</u>
<u>\$ 1,902,084</u>	<u>\$ 1,021,058</u>	<u>\$ 1,413,930</u>		<u>\$ 25,367,060</u>

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

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

August 31, 2022

	<u>Nutrition Fund</u>
ASSETS	
Cash	\$ 655,055
LIABILITIES	
	<u>-</u>
NET POSITION	
Unrestricted	<u><u>\$ 655,055</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, 2022

	<u>Nutrition Fund</u>
Operating receipts:	
Nutrition sales	\$ 135,257
State sources	1,137
Federal sources	2,323,366
USDA commodities	161,496
Other revenue	<u>5,925</u>
Total operating receipts	<u>2,627,181</u>
 Operating disbursements:	
Salaries and employee benefits	199,390
Food and food service supplies	301,689
Contracted services	1,748,474
Other	<u>116</u>
Total operating disbursements	<u>2,249,669</u>
Operating receipts in excess of disbursements	377,512
 Nonoperating receipts:	
Interest income	<u>573</u>
Receipts in excess of disbursements	378,085
Net position - August 31, 2021	<u>276,970</u>
Net position - August 31, 2022	<u><u>\$ 655,055</u></u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

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, 2022

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, 2022

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, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

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

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

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

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

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

4. Fund Types

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

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

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

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

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

The other governmental funds are:

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Net Position

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

6. Estimates

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

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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, 2021, upon which the 2021 levy was based was \$1,302,676,394.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

The property taxes collected during the year ended August 31, 2022 were taxes assessed for the 2021 calendar year and previously uncollected taxes. The 2021 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, 2022, the carrying value of the District's deposits was \$21,099,633 and the bank balance was \$22,492,557. For reporting purposes, the amounts of total School District bank deposits are classified in these categories as secured/insured:

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

The bank balances of the School District's deposits as of August 31, 2022 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, 2022 consisted of the following:

Cash on hand	\$ 750
Demand deposits	<u>21,098,883</u>
	\$ <u>21,099,633</u>

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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, 2022, as follows:

Carrying value:	
Cash	\$ <u>21,099,633</u>
Included in the following fund financial statements captions:	
Statement of Net Position – Governmental Funds:	
Cash	\$ 12,103,702
Cash restricted for qualified purposes	2,553,140
Cash restricted for building projects	1,021,058
Cash restricted for bond payments	4,766,678
Statement of Net Position – Proprietary Fund:	
Cash	<u>655,055</u>
	\$ <u>21,099,633</u>

Component Unit

The carrying values of cash and investments for the Hastings Public Schools Foundation is made of the following at August 31, 2022:

Carrying value:	
Cash	\$ 586,924
Investments	<u>591,291</u>
	\$ <u>1,178,215</u>

The bank balances of the Foundation's deposits at Five Points Bank exceeded FDIC coverage by \$23,143, as of August 31, 2022.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE C – CASH AND INVESTMENTS, continued

Investments

Investments are stated at fair value at August 31, 2022, 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	\$ 10,332	\$ 10,332	\$ -
Exchange traded and mutual funds	<u>580,959</u>	<u>571,030</u>	<u>9,929</u>
Total	<u><u>\$ 591,291</u></u>	<u><u>\$ 581,362</u></u>	<u><u>\$ 9,929</u></u>

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

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

All investments for the years ended August 31, 2022 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, 2022. The receipts were transferred subsequent to the fiscal year ended August 31, 2022.

General Fund	\$ 4,133,133
Qualified Capital Purpose Fund	78,224
Bond Fund	<u>711,125</u>
Total cash with County Treasurers at August 31, 2022	<u><u>\$ 4,922,482</u></u>

NOTE E – 125 CAFETERIA PLAN

The School District has set up a 125 Cafeteria Plan for the benefit of its employees. The checking account had a balance of \$77,625 at August 31, 2022, with \$31,575 remaining to be claimed by employees. The remaining \$46,050 represents prior-year employee forfeitures.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE F – LONG-TERM LIABILITIES

Long-term liabilities and activity in the governmental funds for the year ended August 31, 2022 were as follows:

	Balance August 31, <u>2021</u>	<u>Proceeds</u>	Principal <u>Payments</u>	Balance August 31, <u>2022</u>	Due Within One <u>Year</u>
Limited tax obligation bonds	\$ 6,485,000	\$ -	\$ (185,000)	\$ 6,300,000	\$ 190,000
General obligation bonds	38,830,000	-	(1,105,000)	37,725,000	1,200,000
Total long-term liabilities	<u>\$ 45,315,000</u>	<u>\$ -</u>	<u>\$ (1,290,000)</u>	<u>\$ 44,025,000</u>	<u>\$ 1,390,000</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>	<u>-----December 1----- Principal</u>	<u>Interest</u>	<u>---June 1--- Interest</u>	<u>Est. Federal Subsidy</u>	<u>Total Payments</u>	<u>Principal Balance</u>
							\$ 1,995,000
2022-2023		\$ -	\$ 55,022	\$ 55,022	\$ (97,708)	\$ 12,336	1,995,000
2023-2024		-	55,022	55,022	(97,708)	12,336	1,995,000
2024-2025		-	55,022	55,022	(97,708)	12,336	1,995,000
2025-2026		-	55,022	55,022	(97,708)	12,336	1,995,000
2026-2027		-	55,022	55,022	(97,708)	12,336	1,995,000
2027-2028		-	55,022	55,022	(97,708)	12,336	1,995,000
2028-2029	5.52%	1,995,000	55,022	-	(48,854)	2,001,168	-
		<u>\$ 1,995,000</u>	<u>\$ 385,154</u>	<u>\$ 330,132</u>	<u>\$ (635,102)</u>	<u>\$ 2,075,184</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE F – LONG-TERM LIABILITIES, continued

Limited Tax Obligation Refunding Bonds - 2020

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2015 Limited Tax Obligation Bonds

Amount: \$4,570,000

Dated: May 5, 2020

Interest Rate: 2.00%

Principal Due: December 1 commencing 2020 to 2035

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 1-----		<u>June 1</u>	<u>Total</u>	<u>Principal</u>
		<u>Principal</u>	<u>Interest</u>	<u>Interest</u>	<u>Payments</u>	<u>Balance</u>
						\$ 4,305,000
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>\$ 4,305,000</u>	<u>\$ 374,900</u>	<u>\$ 331,850</u>	<u>\$ 5,011,750</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE F – LONG-TERM LIABILITIES, continued

General Obligation Refunding Bonds – 2020

Issuer: Adams County School District No. 18

Purpose: Refunding the Series 2013 bonds

Amount: \$6,435,000

Dated: May 20, 2020

Interest Rate: 1.7 - 2.0%

Principal Due: December 15 commencing 2020 to 2031

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

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

<u>Fiscal Year</u>	<u>Coupon Rate</u>	-----December 15----- <u>Principal</u>	<u>Interest</u>	June 15 <u>Interest</u>	<u>Total Payments</u>	<u>Principal Balance</u>
						\$ 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>\$ 6,335,000</u>	<u>\$ 468,800</u>	<u>\$ 407,295</u>	<u>\$ 7,211,095</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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
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>\$ 1,438,262</u>	<u>\$ 1,357,098</u>	<u>\$ 8,660,360</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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>			
						\$ 7,540,000
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>\$ 7,540,000</u>	<u>\$ 1,788,079</u>	<u>\$ 1,669,277</u>	<u>\$ 10,997,356</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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>			
						\$ 12,195,000
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>\$ 12,195,000</u>	<u>\$ 3,078,250</u>	<u>\$ 2,817,550</u>	<u>\$ 18,090,800</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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>			
						\$ 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>\$ 5,790,000</u>	<u>\$ 611,835</u>	<u>\$ 555,790</u>	<u>\$ 6,957,625</u>	

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE F – LONG-TERM LIABILITIES, continued

Long-term debt service requirements at August 31, 2022 are:

Year Ended	Other Debt			
	Principal	Interest	Subsidy	Total
August 31,				
2023	\$ 1,390,000	\$ 1,326,897	\$ (97,708)	\$ 2,619,189
2024	1,455,000	1,274,326	(97,708)	2,631,618
2025	1,510,000	1,219,355	(97,708)	2,631,647
2026	1,570,000	1,161,878	(97,708)	2,634,170
2027	1,620,000	1,106,438	(97,708)	2,628,730
2028-2032	11,435,000	4,554,214	(244,270)	15,744,944
2033-2037	10,810,000	3,204,922	-	14,014,922
2038-2042	10,255,000	1,557,892	-	11,812,892
2043-2045	3,980,000	208,350	-	4,188,350
	<u>\$44,025,000</u>	<u>\$15,614,272</u>	<u>\$ (732,810)</u>	<u>\$ 58,906,462</u>

NOTE G – PENSION PLAN

Plan Description

The Hastings Public School District No. 18 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE G – PENSION PLAN, continued

Plan Description, continued

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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, 2022, the District's total payroll for all employees was \$27,623,126. Total covered payroll was \$26,602,504. 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, 2020, to June 30, 2021 (and from July 1, 2021 through August 31, 2022). 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, 2022, was \$2,626,021.

Pension Liabilities

At June 30, 2021 the District had a liability/(asset) of \$(14,104,384) for its proportionate share of the net pension liability/(asset). (This liability/(asset) is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. The NPERS School Plan was 109.90% funded as of June 30, 2021 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, 2021, the District's proportion was 1.200938 percent, which was a decrease of 0.028372 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense/(income) was \$(3,348,432).

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.65 percent
Salary increases, including wage inflation	3.15-13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% 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	7.30 percent

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

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

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

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

The actuarial assumptions used in the July 1, 2021, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE G – PENSION PLAN, continued

Actuarial Assumptions, continued

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

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 7.3 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 (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	6.3%	\$ 5,752,942
Current discount rate	7.3%	\$ (14,104,384)
1% increase	8.3%	\$ (30,414,564)

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, 2022

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, 2022 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, 2022, the School District’s deposits consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Five Points Bank	\$ 13,615,638
Nebraska Liquid Assets Fund	7,110,141
Pinnacle Bank	372,838
Wells Fargo Bank	<u>266</u>
	<u>\$ 21,098,883</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, 2022.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE I – COMMITMENTS

Contractual commitments on construction and other projects consisted of the following at August 31, 2022:

<u>Company</u>	<u>Project</u>	<u>Contract Amount</u>	<u>Paid as of 8/31/2022</u>	<u>Remaining Commitment</u>	<u>Expected Completion</u>
Carmichael Construction	Morton Elementary	\$ 5,332,581	\$ 4,780,217	\$ 552,364	December 2022
Pro Track and Tennis, Inc.	Track resurfacing	89,500	29,535	59,965	September 2022
Freightliner Truck Center	2022 Chevy Bus	74,325	-	74,325	December 2022
Creative Sites, LLC	Playground equipment	138,227	-	138,227	September 2022
Menards	Storage building	142,399	-	142,399	December 2022
Implementation					
Consulting Group	Consulting	198,000	33,000	165,000	June 2023
Garaventa Lift	Wheelchair lift	46,213	-	46,213	Summer 2023
R8 Productions	HS Auditorium AV	154,885	-	154,885	December 2022
Freightliner Truck Center	3 Thomas buses	506,850	-	506,850	December 2022
Ziemba Roofing	Shop & Alcott roofs	91,431	-	91,431	September 2022
Fruhauf Uniforms	Band uniforms	103,342	-	103,342	September 2022
Virco	ALC furniture	28,121	-	28,121	December 2022
		<u>\$ 6,905,874</u>	<u>\$ 4,842,752</u>	<u>\$ 2,063,122</u>	

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

NOTE J – INTERFUND BALANCES AND TRANSFERS

During the year ended August 31, 2022, the General Fund transferred \$172,884 to the Activity Fund to support various organizations. This transfer was eliminated on the governmental fund financial statements on page 14.

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

NOTES TO FINANCIAL STATEMENTS, Continued

August 31, 2022

NOTE K – TAX ABATEMENTS

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

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

Information relevant to the abatements impacting Hastings Public School District No. 18 for the year ended August 31, 2022 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$561,645

NOTE L – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 7, 2022, the date on which the financial statements were available for issue.

On October 10, 2022, the Board approved the purchase a video display scoreboard for \$111,605, that will be funded primarily by donations.

SUPPLEMENTARY AND OTHER INFORMATION

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND
Year ended August 31, 2022

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RECEIPTS			
Local receipts:			
1110	\$ 14,444,076	\$ 13,152,009	\$ (1,292,067)
1115	8,000	7,246	(754)
1125	1,675,000	1,599,887	(75,113)
1323	255,000	244,014	(10,986)
1510	5,000	16,621	11,621
1910	-	9,780	9,780
1911	19,000	17,855	(1,145)
1920	215,000	123,826	(91,174)
1921	-	4,960	4,960
1925	222,000	302,735	80,735
1990	-	15,747	15,747
	16,843,076	15,494,680	(1,348,396)
County receipts:			
2110	200,000	172,072	(27,928)
State receipts:			
3110	21,491,019	21,491,019	-
3120	3,000,000	2,671,360	(328,640)
3125	90,000	117,477	27,477
3130	-	757,432	757,432
3131	-	614,600	614,600
3133	3,700	3,940	240
3165	-	27,012	27,012
3166	-	172,472	172,472
3180	40,000	43,411	3,411
3400	450,000	454,040	4,040
3535	15,000	15,837	837
3541	325,000	82,195	(242,805)
3590	-	19,258	19,258
	25,414,719	26,470,053	1,055,334
4000	4,522,959	4,465,154	(57,805)
Non-revenue receipts:			
5300	100,000	83,281	(16,719)
5690	-	1,843	1,843
	100,000	85,124	(14,876)
	47,080,754	46,687,083	(393,671)

HASTINGS PUBLIC SCHOOL DISTRICT NO. 18
ADAMS COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND, continued
Year ended August 31, 2022

Function Code	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget	
DISBURSEMENTS				
1100	Instructional services	25,983,533	20,818,952	(5,164,581)
1200	Special education	6,000,000	5,751,804	(248,196)
1300	Summer school	-	51,347	51,347
	Support services:			
2100	Pupil	-	726,372	726,372
2141-2183	SPED	3,000,000	1,951,692	(1,048,308)
2200	Staff	2,500,000	1,647,346	(852,654)
2300	General administration	745,000	718,776	(26,224)
2400	School administration	2,300,000	2,253,946	(46,054)
2500	Business	650,000	552,748	(97,252)
2600	Building and grounds	3,300,000	3,587,200	287,200
2700	Pupil transportation	950,000	944,451	(5,549)
2900	Other support services	-	22,037	22,037
3300	Community service operations	45,000	12,261	(32,739)
3400	Categorical programs	450,000	367,947	(82,053)
3500	State categorical programs	138,000	134,375	(3,625)
6000	Federal programs	7,975,000	5,285,120	(2,689,880)
8000	Transfer to other funds	100,000	172,884	72,884
	Total disbursements	<u>54,136,533</u>	<u>44,999,258</u>	<u>(9,137,275)</u>
	RECEIPTS OVER (UNDER)			
	DISBURSEMENTS	<u>\$ (7,055,779)</u>	1,687,825	<u>\$ 8,743,604</u>
	Fund balances - August 31, 2021		11,232,996	
	Fund balances - August 31, 2022		<u>\$ 12,920,821</u>	
	Composition of fund balance:		<u>8/31/2021</u>	<u>8/31/2022</u>
	Cash		\$ 7,212,193	\$ 8,787,688
	County treasurer cash		4,020,803	4,133,133
	Total fund balance		<u>\$ 11,232,996</u>	<u>\$ 12,920,821</u>

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

**BUDGETARY COMPARISON SCHEDULE -
BOND FUND**

Year ended August 31, 2022

<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	\$ 2,579,298	\$ 2,346,945	\$ (232,353)
1115	Carline	1,500	1,294	(206)
1510	Interest	2,000	11,694	9,694
	Total local receipts:	<u>2,582,798</u>	<u>2,359,933</u>	<u>(222,865)</u>
State receipts:				
3130	Homestead exemption	-	135,256	135,256
3131	Property tax credit	-	109,749	109,749
3133	Nameplate capacity	-	704	704
3180	Pro-rate motor vehicle	7,000	7,741	741
	Total state receipts:	<u>7,000</u>	<u>253,450</u>	<u>246,450</u>
	Total receipts	2,589,798	2,613,383	23,585
DISBURSEMENTS				
5000	Redemption of principal	5,000,000	1,105,000	(3,895,000)
5000	Interest on long-term debt	1,723,245	1,178,695	(544,550)
5000	Bond fees	-	2,200	2,200
	Total disbursements	<u>6,723,245</u>	<u>2,285,895</u>	<u>(4,437,350)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (4,133,447)</u>	327,488	<u>\$ 4,460,935</u>
	Fund balances - August 31, 2021		<u>5,150,315</u>	
	Fund balances - August 31, 2022		<u>\$ 5,477,803</u>	
Composition of fund balance:		<u>8/31/2021</u>	<u>8/31/2022</u>	
	Cash	\$ 4,466,762	\$ 4,766,678	
	County treasurer cash	683,553	711,125	
	Total fund balance	<u>\$ 5,150,315</u>	<u>\$ 5,477,803</u>	

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

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

Year ended August 31, 2022

<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	\$ 283,723	\$ 258,451	\$ (25,272)
1115	Carline	175	142	(33)
1510	Interest	1,500	6,557	5,057
	Total local receipts:	<u>285,398</u>	<u>265,150</u>	<u>(20,248)</u>
State receipts:				
3130	Homestead exemption	-	14,878	14,878
3131	Property tax credit	-	12,073	12,073
3133	Nameplate capacity	-	77	77
3180	Pro-rate motor vehicle	800	853	53
	Total state receipts:	<u>800</u>	<u>27,881</u>	<u>27,081</u>
4000	Federal grants	<u>97,244</u>	<u>97,707</u>	<u>463</u>
	Total receipts	383,442	390,738	7,296
DISBURSEMENTS				
4500	Building improvements	2,500,266	-	(2,500,266)
5000	Redemption of principal	185,000	185,000	-
5000	Interest on long-term debt	100,750	197,994	97,244
5000	Bond fees	2,000	1,500	(500)
	Total disbursements	<u>2,788,016</u>	<u>384,494</u>	<u>(2,403,522)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		<u>\$ (2,404,574)</u>	6,244	<u>\$ 2,410,818</u>
Fund balances - August 31, 2021			<u>2,625,120</u>	
Fund balances - August 31, 2022			<u>\$ 2,631,364</u>	
Composition of fund balance:		<u>8/31/2021</u>	<u>8/31/2022</u>	
Cash		\$ 2,549,173	\$ 2,553,140	
County treasurer cash		75,947	78,224	
Total fund balance		<u>\$ 2,625,120</u>	<u>\$ 2,631,364</u>	

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

**BUDGETARY COMPARISON SCHEDULE -
COOPERATIVE FUND**

Year ended August 31, 2022

<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	\$ -	\$ 5,502
1925	Categorical grants	-	25,049
1990	Interlocal agreement	<u>1,144,330</u>	<u>1,158,049</u>
	Total receipts	1,144,330	44,270
DISBURSEMENTS			
1100	Instruction	9,731	9,731
2500	Business	300,000	111,985
2600	Building and grounds	35,000	35,000
4600	Facilities	<u>2,682,581</u>	<u>(2,014,422)</u>
	Total disbursements	<u>1,124,875</u>	<u>(1,857,706)</u>
	RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ (1,838,251)</u>	<u>\$ 1,901,976</u>
	Fund balances - August 31, 2021	<u>1,838,359</u>	
	Fund balances - August 31, 2022	<u>\$ 1,902,084</u>	
	Composition of fund balance:	<u>8/31/2021</u>	<u>8/31/2022</u>
	Cash	<u>\$ 1,838,359</u>	<u>\$ 1,902,084</u>

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

**BUDGETARY COMPARISON SCHEDULE -
SPECIAL BUILDING FUND**

Year ended August 31, 2022

Function Code	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) <u>Final Budget</u>
RECEIPTS			
Local receipts:			
1510	\$ 100	\$ 6,057	\$ 5,957
4000	<u>1,325,000</u>	<u>20,997</u>	<u>(1,304,003)</u>
	Total receipts	27,054	(1,298,046)
DISBURSEMENTS			
4300	5,476,376	3,144,023	(2,332,353)
6000	<u>-</u>	<u>14,400</u>	<u>14,400</u>
	Total disbursements	<u>3,158,423</u>	<u>(2,317,953)</u>
	RECEIPTS UNDER DISBURSEMENTS	<u>\$ (4,151,276)</u>	<u>\$ 1,019,907</u>
	Fund balances - August 31, 2021	<u>4,152,427</u>	
	Fund balances - August 31, 2022	<u>\$ 1,021,058</u>	
	Composition of fund balance:	<u>8/31/2021</u>	<u>8/31/2022</u>
	Cash	<u>\$ 4,152,427</u>	<u>\$ 1,021,058</u>

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

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

August 31, 2022

	<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	\$ 815,277	\$ 215,150	\$ 333,108	\$ 50,395	\$ 1,413,930
Cash with County Treasurers	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u><u>\$ 815,277</u></u>	<u><u>\$ 215,150</u></u>	<u><u>\$ 333,108</u></u>	<u><u>\$ 50,395</u></u>	<u><u>\$ 1,413,930</u></u>
LIABILITIES AND FUND BALANCES					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:					
Assigned for:					
Capital outlay	815,277	-	-	-	815,277
Extracurricular activities	-	-	333,108	50,395	383,503
Employee benefits	-	215,150	-	-	215,150
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	815,277	215,150	333,108	50,395	1,413,930
Total liabilities and fund balances	<u><u>\$ 815,277</u></u>	<u><u>\$ 215,150</u></u>	<u><u>\$ 333,108</u></u>	<u><u>\$ 50,395</u></u>	<u><u>\$ 1,413,930</u></u>

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

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

Year ended August 31, 2022

	Depreciation Fund	Employee Benefits Fund	Activity Fund	Student Fee Fund	Total Other Governmental Funds
RECEIPTS					
Interest income	\$ 2,225	\$ 385	\$ 135	\$ -	\$ 2,745
Extracurricular receipts	-	-	723,018	73,638	796,656
Transfer from other funds	-	-	172,884	-	172,884
Total receipts	<u>2,225</u>	<u>385</u>	<u>896,037</u>	<u>73,638</u>	<u>972,285</u>
DISBURSEMENTS					
Other support services	<u>45,568</u>	<u>1,000</u>	<u>935,617</u>	<u>77,303</u>	<u>1,059,488</u>
Receipts under disbursements	(43,343)	(615)	(39,580)	(3,665)	(87,203)
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>
Fund balances - August 31, 2022	<u>\$ 815,277</u>	<u>\$ 215,150</u>	<u>\$ 333,108</u>	<u>\$ 50,395</u>	<u>\$ 1,413,930</u>

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

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

Year ended August 31, 2022

	<u>Beginning</u> <u>Balance</u>	<u>Receipts and</u> <u>Transfers In</u>	<u>Disbursements</u>	<u>Ending</u> <u>Balance</u>
<u>Senior High:</u>				
Activity Subsidy-SH	\$ (28,557)	\$ 172,884	\$ 140,800	\$ 3,527
Athletic Admin & Dues	(730)	12,667	13,332	(1,395)
Athletic Training	998	4,440	7,182	(1,744)
Baseball	850	8,648	9,498	-
Boys Basketball	(1,561)	10,354	8,793	-
Bowling	(120)	4,640	4,520	-
Girls Basketball	(1,561)	10,570	9,009	-
Cross Country	-	1,341	1,670	(329)
Football	(932)	23,054	26,453	(4,331)
Golf	(289)	10,689	10,773	(373)
Soccer	55	25,123	25,344	(166)
Softball	1,277	10,595	11,262	610
Swimming	-	8,406	10,614	(2,208)
Tennis	(671)	6,146	5,710	(235)
Track	283	15,116	14,524	875
Volleyball	(875)	8,031	5,931	1,225
Wrestling	189	11,436	9,533	2,092
Baseball Fund	16,501	18,417	19,594	15,324
Boys BB Fund	2,938	25,838	31,572	(2,796)
Cross Country Fund	4,188	1,996	552	5,632
Girls BB Fund	2,027	8,043	7,304	2,766
FB Fund	14,693	12,538	13,645	13,586
Boys Bowling Fund	-	175	2,982	(2,807)
Girls Bowling Fund	-	1,541	-	1,541
Boys Golf Fund	(499)	3,740	1,372	1,869
Girls Golf Fund	478	1,238	2,016	(300)
Misc Fund Drive	6,627	23,727	24,036	6,318
Boys Soccer Fund	1,820	4,550	1,619	4,751
Girls Soccer Fund	3,396	8,969	12,301	64
Softball Fund	10,955	14,299	15,054	10,200
Swimming Fund	3,297	4,079	4,136	3,240
Tennis Fund	1,398	1,409	63	2,744
Track Fund - Boys	4,315	662	4,167	810
Track Fund - Girls	2,542	5,813	6,870	1,485
Volleyball Fund	7,330	14,543	15,754	6,119
Wrestling Fund	2,138	7,909	4,977	5,070
Weights	(1,863)	-	-	(1,863)
Art Club	70	-	-	70
Anime	-	87	-	87

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

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

Year ended August 31, 2022

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High, continued:</u>				
Life Mgmt	316	881	1,171	26
Debate Club	3,343	4,458	4,263	3,538
DECA	5,896	2,743	5,586	3,053
Drama Club	834	763	1,179	418
FCS Embroidery	1,504	75	-	1,579
Fellowship of Christian Athletes	1,242	835	313	1,764
French ISE	15,216	12,449	18,011	9,654
German ISE	1,472	1,192	672	1,992
Key Club	1,479	-	-	1,479
Multicultural Club	672	-	-	672
Publications	2,205	-	-	2,205
Science Club	1,199	417	681	935
SkillsUSA	1,624	5,657	7,143	138
Spanish ISE	4,786	-	-	4,786
Speakers Club	(34)	-	-	(34)
Spirit Set (Cheerleader)	(25,786)	43,298	30,063	(12,551)
Tigerettes	(2,611)	18,679	10,822	5,246
Jr/Sr Prom	2,801	5,835	6,035	2,601
Misc Unclassified	169	866	1,584	(549)
Sales Tax/Interest	15	151	158	8
State Softball	9,557	4,881	6,713	7,725
GNAC Host	-	1,786	84	1,702
Counselors	120	880	229	771
Debate/Speech	(196)	11,192	11,117	(121)
Future Problem Solvers	-	-	35	(35)
National Honor Society	605	1,772	1,188	1,189
Activity Leadership	1,646	-	480	1,166
Student Council	5,184	8,548	8,192	5,540
Band/Vocal Music	(673)	17,875	18,476	(1,274)
Show Choir	896	31,002	46,587	(14,689)
Plays/Musical	873	31,542	32,789	(374)
Tiger Annual	-	18,058	18,058	-
Tiger Cub	4,478	2,270	1,305	5,443
Rewards - PBIS	489	666	-	1,155
Athletic Boosters	7,056	23,598	46,302	(15,648)
Total Senior High	\$ 97,084	\$ 756,082	\$ 762,198	\$ 90,968

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

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

Year ended August 31, 2022

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Middle School</u>				
Night of Excellence	\$ (200)	\$ -	\$ -	\$ (200)
Student Council	3,511	17,544	15,587	5,468
Vocal Music	722	500	1,171	51
Show Choir	(584)	5,087	3,417	1,086
Team 6A	309	1,141	1,450	-
Team 6B	188	1,120	1,072	236
Team 7A	(274)	772	744	(246)
Team 7B	247	2,721	2,305	663
Team 8A	1,218	1,722	1,010	1,930
Team 8B	1,585	1,311	879	2,017
Band	80	968	1,242	(194)
Circle of Friends	-	119	-	119
Garden	(5,705)	765	3,095	(8,035)
Book Club	383	-	-	383
Counselor's Corner	8,228	-	262	7,966
Girls Fitness Club	103	-	-	103
Glow Run	6,034	-	-	6,034
HAT Club	366	288	148	506
Boys Club	1,125	-	-	1,125
Annuals	1,338	1,491	787	2,042
Art Club	20	-	-	20
SkillsUSA	517	-	-	517
Poetry Club	593	-	-	593
Chess Club	278	514	344	448
Fundraiser	32,236	16,914	9,584	39,566
Science Club	324	-	-	324
Dungeons & Dragons Club	-	178	23	155
Snacks	255	7,744	4,795	3,204
HMS FACS	3,658	1,210	778	4,090
Rewards	2,080	558	1,381	1,257
Santa Bucks	1,342	3,476	3,200	1,618
Voc Tech	12,156	2,185	1,104	13,237
Weight Room	484	-	-	484
Success	-	368	139	229
Drama	1,072	327	405	994
Food Pantry	5,346	1,266	2,857	3,755
Student Wellness	395	180	60	515
Total Middle School	\$ 79,430	\$ 70,469	\$ 57,839	\$ 92,060

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

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

Year ended August 31, 2022

	<u>Beginning Balance</u>	<u>Receipts and Transfers In</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>District Wide</u>				
Activity Subsidy-Adm	\$ 79,467	\$ 15,586	\$ 64,192	\$ 30,861
Instrument Rental	7,884	24,297	22,783	9,398
Computer fees	29,710	-	-	29,710
Secretary's Office Account	25,645	3,115	4,176	24,584
Total District Wide	<u>\$ 142,706</u>	<u>\$ 42,998</u>	<u>\$ 91,151</u>	<u>\$ 94,553</u>
<u>Alcott Elementary</u>				
Activities	\$ 5,347	\$ 123	\$ 419	\$ 5,051
Student Council	15,541	7,215	6,480	16,276
Total Alcott Elementary	<u>\$ 20,888</u>	<u>\$ 7,338</u>	<u>\$ 6,899</u>	<u>\$ 21,327</u>
<u>Hawthorne Elementary</u>				
Student Activities	\$ 1,452	\$ 88	\$ -	\$ 1,540
Student Council	5,002	1,378	1,789	4,591
Total Hawthorne Elementary	<u>\$ 6,454</u>	<u>\$ 1,466</u>	<u>\$ 1,789</u>	<u>\$ 6,131</u>
<u>Lincoln Elementary</u>				
Student Council	\$ 128	\$ -	\$ 135	\$ (7)
Student Activities	19,998	10,989	7,707	23,280
Walking Trail	2,500	-	-	2,500
Total Lincoln Elementary	<u>\$ 22,626</u>	<u>\$ 10,989</u>	<u>\$ 7,842</u>	<u>\$ 25,773</u>
<u>Longfellow Elementary</u>				
Student Activities	\$ (25)	\$ 1,008	\$ 3,063	\$ (2,080)
Student Supplies	1,160	-	378	782
Water Fund	135	-	588	(453)
Total Longfellow Elementary	<u>\$ 1,270</u>	<u>\$ 1,008</u>	<u>\$ 4,029</u>	<u>\$ (1,751)</u>
<u>Watson Elementary:</u>				
Student Activities	\$ 446	\$ 2,846	\$ 1,761	\$ 1,531
Wellness Group	203	1,063	1,040	226
Student Council	1,581	1,778	1,069	2,290
Total Watson Elementary	<u>\$ 2,230</u>	<u>\$ 5,687</u>	<u>\$ 3,870</u>	<u>\$ 4,047</u>
TOTAL ACTIVITY FUND	<u>\$ 372,688</u>	<u>\$ 896,037</u>	<u>\$ 935,617</u>	<u>\$ 333,108</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, 2022

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
<u>Senior High:</u>				
Activity Tickets	\$ 13,591	\$ -	\$ 1,557	\$ 12,034
Voc Arts - Indust Tech	(7,206)	46,375	42,121	(2,952)
Art	259	415	-	674
Fam/Consum/Science	-	1,593	1,263	330
Auto Tech	63	-	-	63
Student Fines	434	193	340	287
Total District Wide	<u>\$ 7,141</u>	<u>\$ 48,576</u>	<u>\$ 45,281</u>	<u>\$ 10,436</u>
<u>Middle School:</u>				
Activity Admin	\$ 26,923	\$ 21,492	\$ 27,102	\$ 21,313
Cross Country	-	-	-	-
Wrestling	-	-	-	-
Total Middle School	<u>\$ 26,923</u>	<u>\$ 21,492</u>	<u>\$ 27,102</u>	<u>\$ 21,313</u>
<u>District Wide:</u>				
Computer Fees	<u>\$ 19,996</u>	<u>\$ 3,570</u>	<u>\$ 4,920</u>	<u>\$ 18,646</u>
 TOTAL STUDENT FEE FUND	 <u>\$ 54,060</u>	 <u>\$ 73,638</u>	 <u>\$ 77,303</u>	 <u>\$ 50,395</u>

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

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

**Year ended August 31, 2022
(Unaudited)**

	Adams County			<u>Total</u>
	<u>General Fund</u>	<u>Bond Fund</u>	<u>Qualified Capital Purpose Fund</u>	
Fund Balance - August 31, 2021	\$ 4,020,803	\$ 683,553	\$ 75,947	\$ 4,780,303
Receipts:				
Local property taxes	13,239,824	2,362,629	260,146	15,862,599
Motor vehicle taxes	1,599,887	-	-	1,599,887
Carline	7,246	1,294	142	8,682
Pro-rate motor vehicle	43,411	7,741	853	52,005
Homestead exemption	757,432	135,256	14,878	907,566
Property tax credit	614,600	109,749	12,073	736,422
Nameplate capacity	3,940	704	77	4,721
Interest	45,015	8,022	916	53,953
Payments in lieu of taxes	18	-	-	18
Fines and licenses	172,072	-	-	172,072
Total receipts	16,483,445	2,625,395	289,085	19,397,925
Total funds available	20,504,248	3,308,948	365,032	24,178,228
Disbursements:				
To School District	16,238,267	2,574,116	284,197	19,096,580
Treasurers' fees	132,848	23,707	2,611	159,166
Total disbursements	16,371,115	2,597,823	286,808	19,255,746
Fund Balance - August 31, 2022	\$ 4,133,133	\$ 711,125	\$ 78,224	\$ 4,922,482

SINGLE AUDIT REPORTS

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended August 31, 2022

<u>Federal Grantor and Program Title</u>	<u>Federal AL Number</u>	<u>Subrecipient Grant Number</u>	<u>Expenditures</u>
<u>Department of Education</u>			
Passed Through Nebraska Department of Education:			
Special Education (IDEA) Cluster:			
Special Education - Grants to States	84.027	01-0018-000	\$ 877,237 *
COVID-19 - Special Education - Grants to States	84.027X	01-0018-000	182,163 *
Special Education - Preschool Grants	84.173	01-0018-000	40,136 *
COVID-19 - Special Education - Preschool Grants	84.173X	01-0018-000	14,592 *
Total Special Education (IDEA) Cluster			1,114,128
Title I Grants to Local Educational Agencies	84.010	01-0018-000	1,046,501
Career and Technical Education - Basic Grants to States	84.048	01-0018-000	33,039
Twenty-First Century Community Learning Centers	84.287	01-0018-000	57,710
Education for Homeless Children and Youth	84.196	01-0018-000	22,000
Student Support and Academic Enrichment Program	84.424	01-0018-000	55,305
COVID-19 - Education Stabilization Fund:			
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER)	84.425D	40-0002-000	1,230,918 *
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	40-0002-000	651,486 *
COVID-19 - ARP ESSER - Homeless Children and Youth	84.425W	40-0002-000	2,668 *
Total COVID-19 - Education Stabilization Fund			1,885,072
Supporting Effective Instruction State Grant	84.367	01-0018-000	142,523
English Language Acquisition State Grants	84.365	01-0018-000	37,086
Total Passed Through Nebraska Department of Education			4,393,364
Total Department of Education			4,393,364
<u>Department of Agriculture</u>			
Child Nutrition Cluster:			
Passed Through Nebraska Department of Education:			
School Breakfast Program	10.553	01-0018-000	442,102
National School Lunch Program	10.555	01-0018-000	1,807,610
Summer Food Service Program	10.559	01-0018-000	40,310
Fresh Fruit and Vegetable Program	10.582	01-0018-000	33,344
Total Child Nutrition Cluster Passed Through Nebraska Department of Education			2,323,366
Passed Through Nebraska Department of Health and Human Services:			
National School Lunch Program (note B)	10.555	47-6001013	161,496
Total Child Nutrition Cluster			2,484,862
Total Department of Agriculture			2,484,862

*Major Programs

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued

Year ended August 31, 2022

Department of Health and Human Services

Passed Through Nebraska Department of Health and Human Services:

Medicaid Cluster:

Medical Assistance Program	93.778	47-6001013	172,504
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Improving Student Health and Academic Achievement
through Nutrition, Physical Activity and the

Management of Chronic Conditions in Schools	93.981	01-0018-000	14,998
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Total Passed Through Nebraska Department of Health and Human Services			187,502
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Total Department of Health and Human Services			187,502
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Federal Communications Commission

Direct Award:

COVID-19 - Emergency Connectivity Fund	n/a	32.009	600,760 *
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Total Expenditures of Federal Awards			\$ 7,666,488
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*Major Programs

NOTE A - BASIS OF PRESENTATION

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

Hastings Public School 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, 2022, 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 7, 2022. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a

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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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

AMGL, P.C.

Grand Island, Nebraska
November 7, 2022

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hastings Public School District No. 18’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended August 31, 2022. Hastings Public School District No. 18’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hastings Public School District No. 18 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

AMGL PC.

Grand Island, Nebraska
November 7, 2022

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended August 31, 2022

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, 2022 and for the year then ended.
 - (ii) The audit did not disclose any significant deficiencies in the internal control of Hastings Public School District No. 18.
 - (iii) The audit did not disclose any instances of noncompliance which is material to the financial statements of Hastings Public School District No. 18.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Hastings Public School District No. 18.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
 - (vii) Major Programs: #84.425 – COVID-19 – Education Stabilization Fund (#84.425D – COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER), #84.425U – COVID-19 – American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER), and #84.425W – COVID-19 – ARP ESSER – Homeless Children and Youth); Special Education (IDEA) Cluster (#84.027 – Special Education – Grants to States, #84.027X – COVID-19 – Special Education – Grants to States, #84.173 – Special Education – Preschool Grants, and 84.173X – COVID-19 – Special Education – Preschool Grants); and #32.009 – COVID-19 – Emergency Connectivity Fund.
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) Hastings Public School District No. 18 did not qualify as a low-risk auditee.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued

Year ended August 31, 2022

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

None

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

None

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended August 31, 2022

Findings for the year ended August 31, 2021:

None

GOOD NEWS
Board of Education Meeting – December 2022

1. Congratulations to the Tiger Unified Bowling Team for qualifying for State in just their first year! The team finished as District Runner-up but had a high enough pin total to secure a wild card. Team members are Ethan Crecelius, Lavon Handler, Zachary Just, Winter Martin, and Grace Niemeyer.
2. Congratulations to Sharon Brooks who has been named one of the recipients of the Hastings College Outstanding Alumni Award. Sharon became the first female news director in Nebraska before returning to HC to teach English and communication arts for nearly 40 years. In 2021 she was inducted into the Nebraska Broadcasters Association Hall of Fame. Following her retirement from HC in 2016, she has served on the HPS Board of Education and with other community organizations.
3. Congratulations to Hastings High volleyball players Lainey Benson, Mary Howie, Carly Backby and Elianna Robbins for earning All-State Honorable Mention honors from the Omaha World-Herald.
4. Congratulations to the following Hastings High softball players for All-State honors from the Lincoln Journal Star: Samantha Schmidt – Super-State First Team, Class B First Team; Carrie Muhlbach – Class B First Team; Honorable Mention – Emma Landgren, Macie Wolever & Emma Synek.

Hastings Public Schools Safe Return to Learn Plan

The Hastings Public Schools will ensure continuity of services, including but not limited to services to address student's academic needs and students' and staff social emotional, mental health, and other needs, which may include student health and food services.

HPS was able to accomplish this in the 2020-21 school year by using a variety of strategies, many of which are listed below. Counselors, Teachers, School Administrators, and School Psychologist were instrumental in the mental health accommodations for both students and staff members. Some of the other strategies/procedures were:

1. Face Coverings:
 - A. Required for students and staff in 20-21 until May 16th
 - B. Recommended in all HPS buildings since 5-16-21
 - C. Required for pre-k to 6th grade students beginning August 23rd
 - D. Required for 7-12 starting September 2, 2021
 - E. Based on attendance levels as approved at 2021 September Board Meeting.
2. Social Distancing:
 - A. Used alternate lunch procedures and spaces to allow as much as possible.
 - B. Attempted to use outdoor classrooms as much as possible
3. Hand washing and respiratory etiquette.
 - A. Scheduled extra time for hand washing and sanitizing.
 - B. Made hand sanitizer available in almost every room in the district
4. Cleaning and maintaining healthy facilities.
 - A. Altered cleaning routines to schedule more time to clean surfaces more often such as door handles, desks, etc
 - B. Using enhanced HVAC products to improve the air quality.
5. Contact tracing in combination with isolation and quarantine.

HPS will continue to work with local health officials in determining the need for isolation and quarantine for both students and staff members.
6. Diagnostic and screening testing.
 - A. HPS will continue to ask parents to screen students at home prior to bringing them to school.
 - B. HPS will continue to ask staff members to self-screen before reporting for duty.

7. Efforts to Provide Vaccinations to school community
HPS already has and will continue to offer our facilities to be used as vaccination sites for students with parental consent as well as for staff members.
8. Appropriate accommodations for children with disabilities with respect to health/safety policies
Each student with a disability will have accommodations to meet their health and safety needs.
9. Coordination with State and local health officials.
HPS will continue to meet with and coordinate with State and local health officials and will be prepared to change operating procedures should the need arise. We will also continue to monitor the guidance given by the CDC.

“Ensuring Continuity of Services”

Hastings Public Schools will continue to ensure continuity of services, including but not limited to services to address students’ academic needs and students’ and staff’s social, emotional, mental health, and other needs, which may include student health and food services.

“Public Comment Requirements”

Hastings Public Schools sought public comment/feedback during multiple board meetings during the 20-21 & 21-22 school years as well as via phone calls and emails to the Administration. There will be continued opportunities for public feedback during the 22-23 school year as well (the district shall seek public comment for each six-month revision or revisions due to significant changes to CDC guidance). Anyone wishing to provide immediate feedback can do so by contacting Jeff Schneider, Superintendent, at 402-461-7511 or at jeff.schneider@hpstigers.org.

Required Patriotic Activity Log

Hastings Public Schools District

79-724. Committee on American civics; created; duties; school board, State Board of Education, and superintendent; duties.

(6) Appropriate patriotic exercises suitable to the occasion shall be held under the direction of the superintendent in every public, private, denominational, and parochial school on **George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day**, or on the day or week preceding or following such holiday, if the school is in session.

2022-2023 Patriotic Observance Exercises	
Patriotic Holiday	Possible Activities To Select From
<p>Constitution Day September 17</p>	<p>Kindergarten:</p> <ul style="list-style-type: none"> ● School House Rock Constitution video ● Read the book or watch the video of "We the Kids" ● Create a class constitution <p>1st Grade:</p> <ul style="list-style-type: none"> ● The Constitution: Preamble ● The Constitution: Who Makes the Rules video ● Class discussion ● Read the book or watch the video of "We the Kids" <p>2nd Grade:</p> <ul style="list-style-type: none"> ● The Constitution: Preamble ● The Constitution for Kids video ● Class discussion <p>3rd Grade:</p> <ul style="list-style-type: none"> ● The U.S. Constitution - HMH ED Read Aloud video <ul style="list-style-type: none"> ○ Class discussion question at the end <p>4th Grade:</p> <ul style="list-style-type: none"> ● U.S. Constitution - BrainPOP video <ul style="list-style-type: none"> ○ Group quiz at the end of the video (6:35) ○ Class discussion <p>5th Grade:</p> <ul style="list-style-type: none"> ● The Constitution for Kids video ● Class discussion <p>6th-8th Grade:</p> <ul style="list-style-type: none"> ● The United States Constitution and Bill of Rights whiteboard video ● Constitution Day: Forming the United States video ● Class discussions focusing on the U.S. Constitution & Bill of Rights <p>9th-12th Grade:</p> <ul style="list-style-type: none"> ● Class discussions focusing on the U.S. Constitution (Preamble, Bill of Rights, & 7 Articles) ● Whole school - For the week 9/12-9/16 Every HHS student was sent an email with a quiz about the U.S. Constitution. They could complete the quiz for prizes. On Friday, September 16, a member of HHS Student Council will read the Preamble over the intercom and inform all students of the importance of Constitution Day.

	<ul style="list-style-type: none"> ● American history (Randall Schultz, Ann Mays, Evan Kruger, Megan Steinhauer, Nic Drake) and American government and politics (Dave Johnson) ● Our students began the year with a review of the American ideals in the Declaration of Independence, The Constitution and the Bill of Rights. They took guided notes and then had a formative assessment. The questions for the formative assessment are taken from the civics pretest that is given to all sophomores in American history and AP United States history and juniors and seniors in American government and politics. The 35 questions on this test are from the citizenship test given to immigrants undergoing naturalization. The same test is given as part of the first semester final. ● Additionally in American History the week of 9/12 to 9/16, we are working on a unit on the Progressive Era. We have been studying the women’s suffrage movement and how women worked to get the 19th amendment. We also learned about the equal protection clause of the 14th amendment which women used to try to vote starting in 1872. We also studied the amendment process itself which is in Article 5 of the Constitution. ● All materials are linked via the weekly planners for the various classes. ● AP United States History (Ann Mays) Unit 3 of the AP curriculum is about the writing of the Constitution and the Bill of Rights. This unit is being taught the week of 9/12-9/16 and 9/19-9/22 and will be assessed at the end of that 2-week period. ● All materials are linked via the weekly planner for AP United States history. ● National Constitution Center resources
<p>Veterans Day November 11, 2022</p>	<p>Kindergarten:</p> <ul style="list-style-type: none"> ● Veterans Day for Kids video ● Heroes in Our Neighborhood book ● Make cards for veterans and sent them to local legion <p>1st Grade:</p> <ul style="list-style-type: none"> ● Veterans Day - How it started and why we honor it video ● Heroes in Our Neighborhood book ● Night Catch book ● Write letters to veterans and sent them to local legion <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Veterans Day - How it started and why we honor it video ● Veterans Day - History Channel video <p>3rd Grade:</p> <ul style="list-style-type: none"> ● The History of Veterans Day video ● History of Veterans Day - History Channel video <p>4th Grade:</p> <ul style="list-style-type: none"> ● Veterans Day - Honoring All Who Served video ● Class discussion <p>5th Grade:</p> <ul style="list-style-type: none"> ● Veterans Day - Honoring All Who Served video ● Class discussion <p>6th -12th Grade:</p> <ul style="list-style-type: none"> ● Students discuss the history of Veterans Day and what traditions led to the Veterans Day we know today

<p>Thanksgiving Day November 24, 2022</p>	<p>Kindergarten:</p> <ul style="list-style-type: none"> ● Thanksgiving Story for Kids - The First Thanksgiving video <ul style="list-style-type: none"> ○ Discuss the first Thanksgiving ● Thankful: A Thanksgiving Book for Kids <ul style="list-style-type: none"> ○ Discuss what you are thankful for <p>1st Grade:</p> <ul style="list-style-type: none"> ● The Story of the Pilgrims book <ul style="list-style-type: none"> ○ Compare life in colonial times to life today. ○ Discuss what Thanksgiving meant to the Pilgrims <p>2nd Grade:</p> <ul style="list-style-type: none"> ● The Story of the Mayflower and the First Thanksgiving video <ul style="list-style-type: none"> ○ Discuss why the Pilgrims left Europe and the meaning of the first Thanksgiving <p>3rd Grade:</p> <ul style="list-style-type: none"> ● The Pilgrims and the Mayflower Compact video <ul style="list-style-type: none"> ○ Discuss the history of the Pilgrims and how their relationship with the Wampanoag Nation led to the first Thanksgiving <p>4th Grade:</p> <ul style="list-style-type: none"> ● History of Thanksgiving video <ul style="list-style-type: none"> ○ Compare the original Thanksgiving to how & why we celebrate it today ○ Discuss how Thanksgiving has changed over time <p>5th Grade:</p> <ul style="list-style-type: none"> ● History of Thanksgiving - Chapter 3 of America History Text <ul style="list-style-type: none"> ○ Chapter 3 Settlements Take Root Lesson 3 Pilgrims and Puritans ● Watch History of Pilgrims and the First Thanksgiving video <p>6th-12th Grades:</p> <ul style="list-style-type: none"> ● Review and discuss the history of Thanksgiving and discuss what traditions led to Thanksgiving we know today ● Discuss different perspectives of Thanksgiving
<p>Native American Heritage Day November 25, 2022 (the day after Thanksgiving)</p>	<p>Kindergarten:</p> <ul style="list-style-type: none"> ● The Wampanoag Way (Scholastic video) about the Native American tribe that was at the first Thanksgiving <ul style="list-style-type: none"> ○ Class discussion of the differences and similarities between children today and the Wampanoag children during the time of the first Thanksgiving <p>1st Grade:</p> <ul style="list-style-type: none"> ● Squanto Read Aloud <ul style="list-style-type: none"> ○ Discuss the challenges Squanto faced in his life ○ Discuss his impact American history <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Native American Indians of the Great Plains <ul style="list-style-type: none"> ○ What did you know before? What did you learn? <p>3rd Grade:</p> <ul style="list-style-type: none"> ● Native American History for Kids <ul style="list-style-type: none"> ○ Compare & contrast Native American homes, clothes, food, etc... <p>4th Grade:</p> <ul style="list-style-type: none"> ● Native Americans on the Plains in The Nebraska Adventure book <p>5th Grade:</p>

	<ul style="list-style-type: none"> ● Great Plains People <ul style="list-style-type: none"> ○ Follow up questions below the video <p>6th-12th Grades:</p> <ul style="list-style-type: none"> ● Explore different native American tribes & regions ● Discuss the effects of U.S. expansion on Native Americans and the landscape/natural resources over time
<p>Martin Luther King Jr. Day - January 16, 2023</p>	<p>***ROUGH DRAFT***</p> <p>Kindergarten:</p> <ul style="list-style-type: none"> ● Read the book "Martin's Big Words" ● Activity that related what looked different on the outside but the same on the inside <p>1st Grade:</p> <ul style="list-style-type: none"> ● Watch The Legacy of Dr. Martin L. King Jr. video ● Discussed who Martin Luther King Jr. was and what "I Have A Dream" meant <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Read Martin Luther King Jr. ● Discussion about segregation <p>3rd Grade:</p> <ul style="list-style-type: none"> ● Watch video(s) about Martin Luther King, Jr. ● Compare and contrast King with Jackie Robinson (both used nonviolent means to work toward equality) <p>4th Grade:</p> <ul style="list-style-type: none"> ● Read and discuss book, My Brother Martin <p>5th Grade:</p> <ul style="list-style-type: none"> ● Watch a video about MLK and discuss his impact ● Write about what their dream for the world is <p>6th-12th Grades:</p> <ul style="list-style-type: none"> ● Watch a documentary on Martin King's life ● Discuss the impact that he had on American history
<p>Lincoln's Birthday February 12, 2023</p>	<p>***ROUGH DRAFT***</p> <p>Kindergarten:</p> <ul style="list-style-type: none"> ● Watch a video about Abraham Lincoln's life ● Discuss about what life was like in Abe Lincoln's day <p>1st Grade:</p> <ul style="list-style-type: none"> ● Watch I am Abraham Lincoln ● Abraham Lincoln Seesaw video/activity <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Watch a Biography of Abraham Lincoln ● Classroom discussion about the legacy of Abraham Lincoln <p>3rd Grade:</p> <ul style="list-style-type: none"> ● Read and discuss a biography about Abraham Lincoln <p>4th Grade:</p> <ul style="list-style-type: none"> ● Read Abraham Lincoln's biography ● Use passages to answer questions about President Lincoln <p>5th Grade:</p>

	<ul style="list-style-type: none"> ● Read “The Gettysburg Address” ● Classroom discussion on the speech (meaning, relevancy) <p>6th-12th Grades:</p> <ul style="list-style-type: none"> ● Identify key actions/decisions during Abraham Lincoln’s presidency ● Discuss the impact of those decisions had at that time and evidence of those decisions today
<p>President’s Day/ Washington’s Birthday February 20, 2023</p>	<p>***ROUGH DRAFT***</p> <p>Kindergarten:</p> <ul style="list-style-type: none"> ● Watched a video about George Washington ● Complete a Venn diagram and compare contrast activity for Abraham Lincoln and George Washington <p>1st Grade:</p> <ul style="list-style-type: none"> ● Read Presidents' Day by Anne Rockwell and George Washington's Teeth by Deborah Chandra & Madeleine Comora ● Classroom discussion <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Presidents' Day for Kids video about Presidents' Day Facts ● Presidents' Day Activity of “If I were President...” <p>3rd Grade:</p> <ul style="list-style-type: none"> ● Read and discuss a biography about George Washington <p>4th Grade:</p> <ul style="list-style-type: none"> ● Read “The Focus of Presidents’ Day” passage ● Find main idea and supporting details in the passage <p>5th Grade:</p> <ul style="list-style-type: none"> ● President’s Day writing activity comparing/contrasting Washington and Lincoln <p>6th-12th Grades:</p> <ul style="list-style-type: none"> ● Explore different presidents ● Discuss the roles & changes of the presidency over time
<p>Memorial Day May 29, 2023 Schedule EARLY Observance Exercises</p>	<p>***ROUGH DRAFT***</p> <p>Kindergarten:</p> <ul style="list-style-type: none"> ● Watched two videos “The Poppy Lady” and “Why Do We Celebrate Memorial Day?” ● Make poppy flowers and explain/discuss the meaning <p>1st Grade:</p> <ul style="list-style-type: none"> ● Read the poem "We Shall Keep the Faith" by Moina Michael ● Explain what the red poppy symbolizes <p>2nd Grade:</p> <ul style="list-style-type: none"> ● Watched a video to learn why we celebrate Memorial Day ● Write about “What Memorial Day Means To Me”. <p>3rd Grade:</p> <ul style="list-style-type: none"> ● Watch a video to learn the meaning of Memorial Day ● Did a Memorial Day Kahoot <p>4th Grade:</p> <ul style="list-style-type: none"> ● Read an article about Memorial Day

- Discuss when/why we celebrate it

5th Grade:

- Read an article about Memorial Day
- Discuss when/why we celebrate it
- Difference between Memorial & Veterans Day

6th-12th Grades:

- Read "In Flanders Fields" by John McCrae
 - Analyze the author's point of view, symbolism, & meaning
- Discuss how & why Memorial Day is celebrated
 - What/how do other countries celebrate similarly

BOARD ORGANIZATIONAL MEETING

An annual organizational meeting of the Board shall be held **prior to the third Monday in January each year.**

At the annual meeting following the fall election of Board members, new Board members shall take the oath of office and will immediately assume their duties. New members unable to attend the annual meeting shall take the oath of office and immediately assume their duties at the next meeting of the Board they are in attendance.

At the annual organization meeting of the Board of Education, the President and the Vice-President of the Board shall be elected by secret ballot from the membership of the Board. To be elected, a candidate must receive five (5) affirmative votes.

To prepare for this election, the President of the Board may issue, at the November Work Session of the Board, written Notification of Intent to Continue should he or she be eligible to serve as a Board Member following reorganization and wish to continue as the President of the Board. Such submission will serve as a nomination for the position. At this same Board Meeting, the Vice-President of the Board may issue written Notification of Intent to Continue should he or she be eligible to serve as a Board Member following reorganization and wish to continue as Vice-President of the Board. Such submission will also serve as a nomination for the position. All other eligible members of the Board may provide written Notification of Candidacy for the position of President or Vice-President at the December Work Session of the Board of Education. Such submission will serve as a nomination for the position. Such procedure, however, will not prevent a Board Member from verbally nominating a President or Vice-President candidate when the corresponding nominations are called for at the Annual Meeting. If no member of the Board provides a Notification of Intent to Continue or of Candidacy, the Board must rely on verbal nominations provided at the Annual Meeting to fill the Office of the President and the Office of the Vice-President.

The Superintendent shall assume the chairmanship of the annual meeting for the purpose of electing a Board President. While the ballots for President and Vice-President shall be cast in secret, the acting secretary shall record the vote total for each candidate.

Also, at each annual meeting, the Board shall appoint a Secretary/Treasurer. The Secretary/Treasurer will be recommended by the Superintendent and may be appointed from employees or from Board members.

In addition, the President of the Board, in consultation with the Board, shall appoint members to the Americanism Committee.

At each annual meeting, the Board also shall:

- appoint any additional officers and advisors;
- designate depositories for school funds;
- designate an official newspaper;
- consider required investment/borrowing resolutions; and
- take any other proper action required to reorganize the Board.

Legal Reference: Neb. Statute 79-724
 84-712
 84-1413

Cross Reference: 201.01 Powers and Responsibilities of the Board
 201.02 Board Membership – Elections, Appointments,
 and Vacancies

Approved 06-17-02
Reviewed 01/18/10; 02/15/10; 07/25/13; 8/15/16; 9/19/16; 12/08/22
Revised 08/19/13; 9/19/16; 12/12/22

HASTINGS PUBLIC SCHOOLS

MEMO

To: HPS Board of Education

From: Jeff Schneider, Superintendent 

Re: Hastings College Scott Scholar Internship

Date: 12-8-22

I recommend that HPS engage in a partnership with Hastings College by hosting an intern for the 2nd semester of the 2-22-23 school year. The total cost to HPS is estimated to be \$2500.

Administrative Resignation/Release/Retire(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No Resignation/Release/Retire				

Administrative Transfer(s)

<u>Name</u>	<u>Former Assignment/Building</u>	<u>New Assignment/Building</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No Transfers				

Administrative New Hire(s)

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Degree/Level</u>	<u>College/University</u>	<u>Replaces/Reason</u>
No New Hires					

Certificated Resignation/Release(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Effective</u>	<u>Replaces/Reason</u>
William "Erin" Beave	Instrumental Music/High School	1.00	5/19/23	Retire
Cathy Breinig	Preschool/Morton	1.00	5/19/23	Retire
Naomy Gomez	Grade 3/Lincoln	1.00	5/19/23	Resign
Nancy Oerter	Library-Media Specialist/Alcott/Hawthorne/Lincoln	1.00	5/19/23	Retiere

Certificated Transfer(s)

<u>Name</u>	<u>Former Assignment/Building</u>	<u>New Assignment/Building</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No Transfers				

Certificated New Hire(s)

<u>Name</u>	<u>Assignment/FTE/Building</u>	<u>Effective</u>	<u>Degree/Level</u>	<u>College/University</u>	<u>Replaces/Reason</u>
No New Hires					

Extra Standard Resignation/Release(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No Resignation/Release(s)			

Extra Standard Transfer(s)

<u>Name</u>	<u>Former Assignment/Building</u>	<u>New Assignment/Building</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No Transfers				

Extra Standard New Hire(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>Level</u>	<u>Effective</u>	<u>Replaces/Reason</u>
No New Hires				

Classified Resignation/Release(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Kenneth Barrera	Payroll Secretary/Administration	1.0	12/31/2022	Resign
Judith Martin	CNA/Districtwide	1.0	12/21/2022	Resign
Lauren Rickard	Library Paraeducator/Hawthorne	1.0	11/30/2022	Resign
Heidi Smith	Head Administrative Assistant/Senior High	1.0	12/16/2022	Resign

Classified Transfer(s)

<u>Name</u>	<u>Former Assignment/Building</u>	<u>New Assignment/Building</u>	<u>FTE</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Cheryl Gentert	SPED Paraeducator/Alcott	Library Paraeducator/Hawthorne	1.0	TBD	Lauren Rickard

Classified New Hire(s)

<u>Name</u>	<u>Assignment/Building</u>	<u>FTE</u>	<u>Effective</u>	<u>Replaces/Reason</u>
Katina Clark	Intervention Paraeducator/High School	1.0	TBD	Tawaii Wiggins
Hershel Frase Jr.	Night Custodian/High School	1.0	TBD	Douglas Kennedy
Tynisa Hester	ISS Paraeducator/High School	1.0	TBD	Marilee Jirkovsky
Alicia O'Flannagan	SPED Paraeducator/Longfellow	1.0	TBD	Karen Edmisten
Michael Pritchard	Night Custodian/Hawthorne	0.5	11/28/2022	Eagle Cleaning
Mikayla Schultz	School-Community Liaison/Districtwide	1.0	TBD	Amy Swayze
Douglass Walter	Bus Driver/Transportation	1.0	TBD	James Canaday

Gifts**Amount**

- | | |
|---|-----------|
| 1. Thank you to Cal & Jane Johnson for donating a speaker to Lincoln Elementary for the gym. | \$ 180.00 |
| 2. Thank you to Chris & Janna Johnson for donating PE equipment (basketballs and tennis balls) to Lincoln Elementary | \$ 200.00 |
| 3. Thank you to Kathy Schultz for donation 20 pair of gloves for Lincoln Elementary students. | \$ 20.00 |
| 4. We are thankful for the donation of \$100 by Brittany Rutt for six Longfellow students to purchase books at the Book Fair. | \$ 100.00 |

Total gifts:**\$ 500.00**